



Northern Palm Beach County Improvement District  
359 Hiatt Drive, Palm Beach Gardens, Florida 33418  
561-624-7830 · fax 561-624-7839 · [www.npbcid.org](http://www.npbcid.org)

**PUBLIC HEARING AGENDA**  
**ADMINISTRATIVE BUILDING AND EOC**  
**359 HIATT DRIVE**  
**PALM BEACH GARDENS, FLORIDA**  
August 26, 2026  
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) General
  - Proposed Fiscal Year 2026/2027 Annual Budget and Assessment Roll
  - a) Presentation of Assessment Rates
  - b) Receive Comments from the Public on Proposed 2026/2027 Annual Budget and Assessment Roll
  - c) Receive Comments from the Board on Proposed 2026/2027 Annual Budget and Assessment Roll
- 5) Receive and File
- 6) Adjourn



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## EXECUTIVE SUMMARY

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

**DATE:** August 26, 2026

**FROM:** Katie Roundtree, Director of Finance & Administration

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

**RE:** Proposed Fiscal Year 2026/2027 Annual Budget and Assessment Roll

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### **Background**

Pursuant to the provisions of Section 197.3632 and Chapter 189, Florida Statutes, a Notice of Public Hearing was advertised for this meeting for the purpose of receiving public comment on Northern's proposed 2026/2027 Budget, together with the adoption of Northern's 2026/2027 Budget and Non-Ad Valorem Assessment Roll.

The assessment rates for the Fiscal Year (FY) 2026/2027 Budget are attached. The single most important action the Board of Supervisors take each year is the timely approval of Northern's Budget and Non-Ad Valorem Assessment Roll. This concludes six months of preparation and will fund the FY 2026/2027 maintenance activities and provide for the payment of principal and interest to Northern's bondholders.

### **Two Units had changes in rates from the TRIM resolution in June:**

- Unit 31- Landowners requested to reflect the full funding of new aerators with reserves in order to decrease rates by approximately 4% from TRIM rates.
- Unit 53- The Series 2015 Bonds are being refunded and the new replacement bonds were sold on July 30, 2026. Closing occurs on August 27, 2026. The refunding results in an approximate 7% decrease in rates from TRIM rates.

The assessment rates will be incorporated into the final tax roll submitted to Palm Beach County no later than September 15, 2026.

Resolution No. 2026-09 will be presented in the Regular Meeting that will officially adopt the 2026/2027 Budget and Non-Ad Valorem Assessment Roll as well as appoint representatives to certify the Roll to the Palm Beach County Tax Collector.

**Fiscal Impact**

The total recommended FY 2026/2027 Budget is \$47,232.246 and is a 0.7% increase, or approximately \$318,000 more than the FY 2025/2026 Budget.

**Recommendation**

This item is presented for public and Board Member comments and the Resolution will be considered at the Regular Meeting scheduled directly following the Public Hearing.

|              |                                       | Code | 26/27 Tax Per Assessable Unit<br>PROPOSED |          |           | 25/26 Tax Per Assessable Unit<br>FINAL |          |           | Incr / (Decr) |          |          |      | Number of<br>assessable units on<br>tax roll | Definition of Assessable<br>Unit |
|--------------|---------------------------------------|------|-------------------------------------------|----------|-----------|----------------------------------------|----------|-----------|---------------|----------|----------|------|----------------------------------------------|----------------------------------|
| Unit(s)      | Description                           |      | Debt                                      | Maint    | TOTAL     | Debt                                   | Maint    | TOTAL     | Debt          | Maint    | TOTAL    | %    |                                              |                                  |
| 1            | ALL NON EXEMPT PARCELS                | JA   | -                                         | 124.38   | 124.38    | -                                      | 81.33    | 81.33     | -             | 43.05    | 43.05    | 53%  | 929.0000                                     | Nearest Whole Acre               |
| 2            | ALL NON EXEMPT PARCELS                | JB   | -                                         | 49.38    | 49.38     | -                                      | 47.13    | 47.13     | -             | 2.25     | 2.25     | 5%   | 3,236.0000                                   | Nearest Whole Acre               |
| 2 and 28     | ALL NON EXEMPT PARCELS                | KP   | -                                         | 49.38    | 49.38     | -                                      | 47.13    | 47.13     | -             | 2.25     | 2.25     | 5%   | 252.0000                                     | Nearest Whole Acre               |
| 2 and 2A     | ALL NON EXEMPT PARCELS                | IR   | 63.36                                     | 87.41    | 150.77    | 63.07                                  | 80.57    | 143.64    | 0.29          | 6.84     | 7.13     | 5%   | 3,012.0000                                   | Nearest Whole Acre               |
| 2 and 2A     | MFR                                   | IH   | 63.36                                     | 87.41    | 150.77    | 63.07                                  | 80.57    | 143.64    | 0.29          | 6.84     | 7.13     | 5%   | 132.0000                                     | Nearest Whole Acre               |
| 2 and 2A     | SFE                                   | II   | 63.36                                     | 87.41    | 150.77    | 63.07                                  | 80.57    | 143.64    | 0.29          | 6.84     | 7.13     | 5%   | 33.0000                                      | Nearest Whole Acre               |
| 2 and 2A     | SFC                                   | IJ   | 63.36                                     | 87.41    | 150.77    | 63.07                                  | 80.57    | 143.64    | 0.29          | 6.84     | 7.13     | 5%   | 798.0000                                     | Nearest Whole Acre               |
| 2, 2A and 2C | Undifferentiated Blended Rate         | 93A  | 63.36                                     | 87.41    | 150.77    | 63.07                                  | 80.57    | 143.64    | 0.29          | 6.84     | 7.13     | 5%   | 29.0000                                      | Nearest Whole Acre               |
| 2, 2A and 2C | Undifferentiated Blended Rate         | 93B  | 18,052.96                                 | 3,239.70 | 21,292.66 | 18,163.20                              | 3,177.56 | 21,340.76 | (110.24)      | 62.14    | (48.10)  | 0%   | 29.4868                                      | Actual Acreage                   |
| 2, 2A and 2C | Community Only - Biotech A            | 111A | 63.36                                     | 87.41    | 150.77    | 63.07                                  | 80.57    | 143.64    | 0.29          | 6.84     | 7.13     | 5%   | 70.0000                                      | Nearest Whole Acre               |
| 2, 2A and 2C | Community Only - Biotech A            | 111B | 9,615.76                                  | 1,725.56 | 11,341.32 | 9,643.56                               | 1,687.10 | 11,330.66 | (27.80)       | 38.46    | 10.66    | 0%   | 69.8669                                      | Actual Acreage                   |
| 2, 2A and 2C | Community Only - Biotech B            | 112A | 63.36                                     | 87.41    | 150.77    | 63.07                                  | 80.57    | 143.64    | 0.29          | 6.84     | 7.13     | 5%   | 7.0000                                       | Nearest Whole Acre               |
| 2, 2A and 2C | Community Only - Biotech B            | 112B | 12,233.97                                 | 2,195.41 | 14,429.38 | 12,269.35                              | 2,146.47 | 14,415.82 | (35.38)       | 48.94    | 13.56    | 0%   | 6.5695                                       | Actual Acreage                   |
| 2, 2A and 2C | Community Only - Office               | 113A | 63.36                                     | 87.41    | 150.77    | 63.07                                  | 80.57    | 143.64    | 0.29          | 6.84     | 7.13     | 5%   | 26.0000                                      | Nearest Whole Acre               |
| 2, 2A and 2C | Community Only - Office               | 113B | 14,145.12                                 | 2,538.37 | 16,683.49 | 14,186.03                              | 2,481.78 | 16,667.81 | (40.91)       | 56.59    | 15.68    | 0%   | 26.4179                                      | Actual Acreage                   |
| 2, 2A and 2C | Community Only - Commercial/Retail    | 115A | 63.36                                     | 87.41    | 150.77    | 63.07                                  | 80.57    | 143.64    | 0.29          | 6.84     | 7.13     | 5%   | 43.0000                                      | Nearest Whole Acre               |
| 2, 2A and 2C | Community Only - Commercial/Retail    | 115B | 10,161.00                                 | 1,823.41 | 11,984.41 | 10,190.39                              | 1,782.76 | 11,973.15 | (29.39)       | 40.65    | 11.26    | 0%   | 39.3471                                      | Actual Acreage                   |
| 2, 2A and 2C | Community Only - Apartment            | 116A | 63.36                                     | 87.41    | 150.77    | 63.07                                  | 80.57    | 143.64    | 0.29          | 6.84     | 7.13     | 5%   | 13.0000                                      | Nearest Whole Acre               |
| 2, 2A and 2C | Community Only - Apartment            | 116B | 9,967.68                                  | 2,191.15 | 12,158.83 | 9,996.51                               | 2,142.31 | 12,138.82 | (28.83)       | 48.84    | 20.01    | 0%   | 12.7578                                      | Actual Acreage                   |
| 2, 2A and 2C | Community Only - Utility              | 119A | 63.36                                     | 87.41    | 150.77    | 63.07                                  | 80.57    | 143.64    | 0.29          | 6.84     | 7.13     | 5%   | 5.0000                                       | Nearest Whole Acre               |
| 2, 2A and 2C | Community Only - Utility              | 119B | 3,276.97                                  | 588.06   | 3,865.03  | 3,286.45                               | 574.95   | 3,861.40  | (9.48)        | 13.11    | 3.63     | 0%   | 4.9994                                       | Actual Acreage                   |
| 2, 2A and 2C | Parcel C -Townhome – Residential      | 120A | 395.83                                    | 147.07   | 542.90    | 396.50                                 | 138.90   | 535.40    | (0.67)        | 8.17     | 7.50     | 1%   | 143.0000                                     | Nearest Whole Acre               |
| 2, 2A and 2C | Parcel C -Townhome – Residential      | 120B | 16,832.77                                 | 3,020.67 | 19,853.44 | 16,881.45                              | 2,953.33 | 19,834.78 | (48.68)       | 67.34    | 18.66    | 0%   | 6.1103                                       | Actual Acreage                   |
| 2, 2A and 2C | Parcel C -Single Family – Residential | 121A | 1,122.27                                  | 277.43   | 1,399.70  | 1,125.04                               | 266.36   | 1,391.40  | (2.77)        | 11.07    | 8.30     | 1%   | 217.0000                                     | Nearest Whole Acre               |
| 2, 2A and 2C | Parcel C -Single Family – Residential | 121B | 8,422.90                                  | 1,511.50 | 9,934.40  | 8,447.26                               | 1,477.81 | 9,925.07  | (24.36)       | 33.69    | 9.33     | 0%   | 29.5319                                      | Actual Acreage                   |
| 2, 2A and 2C | Parcel D -Single Family – Residential | 122A | 1,026.57                                  | 260.26   | 1,286.83  | 1,029.06                               | 249.57   | 1,278.63  | (2.49)        | 10.69    | 8.20     | 1%   | 117.0000                                     | Nearest Whole Acre               |
| 2, 2A and 2C | Parcel D -Single Family – Residential | 122B | 8,422.90                                  | 1,511.50 | 9,934.40  | 8,447.26                               | 1,477.81 | 9,925.07  | (24.36)       | 33.69    | 9.33     | 0%   | 16.1543                                      | Actual Acreage                   |
| 2, 2A and 2C | Parcel E -Single Family – Residential | 123A | 1,025.74                                  | 260.11   | 1,285.85  | 1,028.24                               | 249.42   | 1,277.66  | (2.50)        | 10.69    | 8.19     | 1%   | 199.0000                                     | Nearest Whole Acre               |
| 2, 2A and 2C | Parcel E -Single Family – Residential | 123B | 8,422.90                                  | 1,511.50 | 9,934.40  | 8,447.26                               | 1,477.81 | 9,925.07  | (24.36)       | 33.69    | 9.33     | 0%   | 28.6451                                      | Actual Acreage                   |
| 2, 2A and 2C | Parcel F -Townhome – Residential      | 124A | 670.10                                    | 206.89   | 876.99    | 671.57                                 | 197.39   | 868.96    | (1.47)        | 9.50     | 8.03     | 1%   | 255.0000                                     | Nearest Whole Acre               |
| 2, 2A and 2C | Parcel F -Townhome – Residential      | 124B | 16,832.77                                 | 3,020.67 | 19,853.44 | 16,881.45                              | 2,953.33 | 19,834.78 | (48.68)       | 67.34    | 18.66    | 0%   | 10.3260                                      | Actual Acreage                   |
| 2, 2A and 2C | Parcel G -Single Family – Residential | 125A | 1,158.02                                  | 283.85   | 1,441.87  | 1,160.90                               | 272.63   | 1,433.53  | (2.88)        | 11.22    | 8.34     | 1%   | 458.0000                                     | Nearest Whole Acre               |
| 2, 2A and 2C | Parcel G -Single Family – Residential | 125B | 8,422.90                                  | 1,511.50 | 9,934.40  | 8,447.26                               | 1,477.81 | 9,925.07  | (24.36)       | 33.69    | 9.33     | 0%   | 76.8648                                      | Actual Acreage                   |
| 3            | ALL NON EXEMPT PARCELS                | JC   | -                                         | 170.56   | 170.56    | -                                      | 174.70   | 174.70    | -             | (4.14)   | (4.14)   | -2%  | 1,862.0000                                   | Nearest Whole Acre               |
| 3 and 3A     | PAR A                                 | L7   | 503.12                                    | 607.31   | 1,110.43  | 498.91                                 | 642.84   | 1,141.75  | 4.21          | (35.53)  | (31.32)  | -3%  | 74.0000                                      | Nearest Whole Acre               |
| 3 and 3A     | PAR B                                 | K2   | 476.17                                    | 583.92   | 1,060.09  | 472.19                                 | 617.77   | 1,089.96  | 3.98          | (33.85)  | (29.87)  | -3%  | 86.0000                                      | Nearest Whole Acre               |
| 3 and 3A     | PAR C                                 | L2   | 452.71                                    | 563.55   | 1,016.26  | 448.92                                 | 595.93   | 1,044.85  | 3.79          | (32.38)  | (28.59)  | -3%  | 88.0000                                      | Nearest Whole Acre               |
| 3 and 3A     | PAR D, PLAT 1                         | L3   | 506.47                                    | 610.22   | 1,116.69  | 502.23                                 | 645.96   | 1,148.19  | 4.24          | (35.74)  | (31.50)  | -3%  | 71.0000                                      | Nearest Whole Acre               |
| 3 and 3A     | PAR D, PLAT 2                         | LY   | 453.60                                    | 564.32   | 1,017.92  | 449.80                                 | 596.76   | 1,046.56  | 3.80          | (32.44)  | (28.64)  | -3%  | 15.0000                                      | Nearest Whole Acre               |
| 3 and 3A     | PAR E                                 | LZ   | 491.14                                    | 596.91   | 1,088.05  | 487.03                                 | 631.69   | 1,118.72  | 4.11          | (34.78)  | (30.67)  | -3%  | 114.0000                                     | Nearest Whole Acre               |
| 3 and 3A     | PAR F                                 | O1   | 180.71                                    | 327.43   | 508.14    | 179.20                                 | 342.85   | 522.05    | 1.51          | (15.42)  | (13.91)  | -3%  | 136.0000                                     | Nearest Whole Acre               |
| 3 and 3A     | PAR G                                 | L8   | 544.48                                    | 643.21   | 1,187.69  | 539.92                                 | 681.32   | 1,221.24  | 4.56          | (38.11)  | (33.55)  | -3%  | 40.0000                                      | Nearest Whole Acre               |
| 3 and 3A     | PAR H                                 | K1   | 566.41                                    | 662.25   | 1,228.66  | 561.67                                 | 701.73   | 1,263.40  | 4.74          | (39.48)  | (34.74)  | -3%  | 54.0000                                      | Nearest Whole Acre               |
| 3 and 3A     | PAR J                                 | LX   | 319.63                                    | 448.02   | 767.65    | 316.96                                 | 472.11   | 789.07    | 2.67          | (24.09)  | (21.42)  | -3%  | 132.0000                                     | Nearest Whole Acre               |
| 3 and 3A     | APTS & COMMERCIAL                     | L1   | 3,554.33                                  | 3,256.02 | 6,810.35  | 3,524.60                               | 3,481.92 | 7,006.52  | 29.73         | (225.90) | (196.17) | -3%  | 24.0000                                      | Nearest Whole Acre               |
| 4            | ALL NON EXEMPT PARCELS                | JD   | -                                         | 78.56    | 78.56     | -                                      | 79.35    | 79.35     | -             | (0.79)   | (0.79)   | -1%  | 8,557.0000                                   | Nearest Whole Acre               |
| 5            | ALL NON EXEMPT PARCELS                | JE   | -                                         | 37.26    | 37.26     | -                                      | 66.59    | 66.59     | -             | (29.33)  | (29.33)  | -44% | 1,642.0000                                   | Nearest Whole Acre               |
| 5 and 5E     | ALL NON EXEMPT PARCELS                | LM   | -                                         | 37.26    | 37.26     | -                                      | 66.59    | 66.59     | -             | (29.33)  | (29.33)  | -44% | 1,348.0000                                   | Nearest Whole Acre               |
| 5 and 5A     | GOLF COURSE                           | J1   | -                                         | 599.16   | 599.16    | -                                      | 620.06   | 620.06    | -             | (20.90)  | (20.90)  | -3%  | 128.0000                                     | Nearest Whole Acre               |
| 5 and 5A     | INDUSTRIAL                            | JF   | -                                         | 3,650.38 | 3,650.38  | -                                      | 3,625.50 | 3,625.50  | -             | 24.88    | 24.88    | 1%   | 196.0000                                     | Nearest Whole Acre               |
| 5 and 5A     | Emerald Dunes Condos                  | 48   | -                                         | 252.61   | 252.61    | -                                      | 278.71   | 278.71    | -             | (26.10)  | (26.10)  | -9%  | 302.0000                                     | Nearest Whole Acre               |
| 5 and 5A     | Business Park Vista Center            | 49   | -                                         | 542.03   | 542.03    | -                                      | 563.79   | 563.79    | -             | (21.76)  | (21.76)  | -4%  | 136.0000                                     | Nearest Whole Acre               |
| 5 and 5A     | Ventura Greens at Emerald Dunes       | 64   | -                                         | 553.42   | 553.42    | -                                      | 575.01   | 575.01    | -             | (21.59)  | (21.59)  | -4%  | 70.0000                                      | Nearest Whole Acre               |
| 5 and 5A     | Links at Emerald Dunes                | 65   | -                                         | 330.22   | 330.22    | -                                      | 355.15   | 355.15    | -             | (24.93)  | (24.93)  | -7%  | 185.0000                                     | Nearest Whole Acre               |
| 5 and 5A     | Villas at Emerald Dunes               | 66   | -                                         | 292.53   | 292.53    | -                                      | 318.03   | 318.03    | -             | (25.50)  | (25.50)  | -8%  | 184.0000                                     | Nearest Whole Acre               |

|              |                        |      | 26/27 Tax Per Assessable Unit |           |           | 25/26 Tax Per Assessable Unit |           |           |               |          |          |      | Number of<br>assessable units on<br>tax roll | Definition of Assessable<br>Unit |
|--------------|------------------------|------|-------------------------------|-----------|-----------|-------------------------------|-----------|-----------|---------------|----------|----------|------|----------------------------------------------|----------------------------------|
| Unit(s)      | Description            | Code | PROPOSED                      |           |           | FINAL                         |           |           | Incr / (Decr) |          |          |      |                                              |                                  |
|              |                        |      | Debt                          | Maint     | TOTAL     | Debt                          | Maint     | TOTAL     | Debt          | Maint    | TOTAL    | %    |                                              |                                  |
| 5 and 5A     | Vista Center Condos    | 76   | -                             | 1,241.63  | 1,241.63  | -                             | 1,252.89  | 1,252.89  | -             | (11.26)  | (11.26)  | -1%  | 12.0000                                      | Per Parcel                       |
| 5 and 5B     | RESIDENTIAL            | KV   | -                             | 364.18    | 364.18    | -                             | 443.56    | 443.56    | -             | (79.38)  | (79.38)  | -18% | 1,082.0000                                   | Nearest Whole Acre               |
| 5 and 5B     | COMMERCIAL             | 02   | -                             | 2,414.42  | 2,414.42  | -                             | 2,807.70  | 2,807.70  | -             | (393.28) | (393.28) | -14% | 7.0000                                       | Nearest Whole Acre               |
| 5 and 5B     | Mezzano Condo          | 06   | -                             | 129.71    | 129.71    | -                             | 173.19    | 173.19    | -             | (43.48)  | (43.48)  | -25% | 240.0000                                     | Nearest Whole Acre               |
| 5 and 5C     | RESIDENTIAL            | L5   | -                             | 89.78     | 89.78     | -                             | 117.07    | 117.07    | -             | (27.29)  | (27.29)  | -23% | 1,367.0000                                   | Nearest Whole Acre               |
| 5 and 5D     | COMMERCIAL/AC          | IZ   | -                             | 219.26    | 219.26    | -                             | 229.37    | 229.37    | -             | (10.11)  | (10.11)  | -4%  | 32.0000                                      | Nearest Whole Acre               |
| 5 and 5D     | San Michele condo      | 67   | -                             | 50.00     | 50.00     | -                             | 77.98     | 77.98     | -             | (27.98)  | (27.98)  | -36% | 300.0000                                     | Nearest Whole Acre               |
| 5 and 5D     | RESIDENTIAL            | LJ   | -                             | 305.40    | 305.40    | -                             | 306.41    | 306.41    | -             | (1.01)   | (1.01)   | 0%   | 881.0000                                     | Nearest Whole Acre               |
| 7            | ALL NON EXEMPT PARCELS | JH   | -                             | 73.34     | 73.34     | -                             | 54.91     | 54.91     | -             | 18.43    | 18.43    | 34%  | 2,796.0000                                   | Nearest Whole Acre               |
| 9            | ALL NON EXEMPT PARCELS | JI   | -                             | 78.52     | 78.52     | -                             | 88.83     | 88.83     | -             | (10.31)  | (10.31)  | -12% | 334.0000                                     | Nearest Whole Acre               |
| 9 and 28     | ALL NON EXEMPT PARCELS | KO   | -                             | 78.52     | 78.52     | -                             | 88.83     | 88.83     | -             | (10.31)  | (10.31)  | -12% | 90.0000                                      | Nearest Whole Acre               |
| 9, 9A and 9B | RESIDENTIAL/AC         | LC   | 2,094.91                      | 2,402.66  | 4,497.57  | 2,445.02                      | 1,774.99  | 4,220.01  | (350.11)      | 627.67   | 277.56   | 7%   | 943.4400                                     | NAV Factor                       |
| 9, 9A and 9B | GOLF COURSE/AC         | LD   | 617.25                        | 721.31    | 1,338.56  | 742.29                        | 566.40    | 1,308.69  | (125.04)      | 154.91   | 29.87    | 2%   | 169.3400                                     | NAV Factor                       |
| 9, 9A and 9B | COMMERCIAL/AC          | LF   | 6,767.95                      | 7,860.52  | 14,628.47 | 7,756.63                      | 5,661.59  | 13,418.22 | (988.68)      | 2,198.93 | 1,210.25 | 9%   | 217.9400                                     | NAV Factor                       |
| 11           | ALL NON EXEMPT PARCELS | JK   | -                             | 676.60    | 676.60    | -                             | 650.22    | 650.22    | -             | 26.38    | 26.38    | 4%   | 3,976.0000                                   | Nearest Whole Acre               |
| 11 and 11A   | ALL NON EXEMPT PARCELS | JL   | -                             | 676.60    | 676.60    | -                             | 650.22    | 650.22    | -             | 26.38    | 26.38    | 4%   | 1,747.0000                                   | Nearest Whole Acre               |
| 12           | ALL NON EXEMPT PARCELS | JM   | -                             | 42.87     | 42.87     | -                             | 42.81     | 42.81     | -             | 0.06     | 0.06     | 0%   | 738.0000                                     | Nearest Whole Acre               |
| 12 and 31    | GOLF COURSE - 12/28/31 | J7   | -                             | 545.74    | 545.74    | -                             | 542.26    | 542.26    | -             | 3.48     | 3.48     | 1%   | 78.0000                                      | Nearest Whole Acre               |
| 12 and 31    | RESIDENTIAL - 12/28/31 | KH   | -                             | 811.14    | 811.14    | -                             | 805.85    | 805.85    | -             | 5.29     | 5.29     | 1%   | 1,057.0000                                   | Nearest Whole Acre               |
| 12 and 12A   | ALL NON EXEMPT PARCELS | JZ   | -                             | 396.10    | 396.10    | -                             | 293.50    | 293.50    | -             | 102.60   | 102.60   | 35%  | 127.0000                                     | Nearest Whole Acre               |
| 14           | A                      | JN   | -                             | 963.98    | 963.98    | -                             | 985.98    | 985.98    | -             | (22.00)  | (22.00)  | -2%  | 416.0000                                     | Nearest Whole Acre               |
| 14           | C (MARSH POINTE)       | JO   | -                             | 559.99    | 559.99    | -                             | 572.77    | 572.77    | -             | (12.78)  | (12.78)  | -2%  | 28.0000                                      | Nearest Whole Acre               |
| 14           | B                      | KS   | -                             | 963.98    | 963.98    | -                             | 985.98    | 985.98    | -             | (22.00)  | (22.00)  | -2%  | 755.0000                                     | Nearest Whole Acre               |
| 15           | ALL NON EXEMPT PARCELS | JP   | -                             | 287.73    | 287.73    | -                             | 262.09    | 262.09    | -             | 25.64    | 25.64    | 10%  | 4,302.0000                                   | Nearest Whole Acre               |
| 16           | ALL NON EXEMPT PARCELS | JY   | 324.08                        | 2,098.53  | 2,422.61  | 317.19                        | 1,899.53  | 2,216.72  | 6.89          | 199.00   | 205.89   | 9%   | 926.0000                                     | Nearest Whole Acre               |
| 18           | APARTMENTS             | IX   | -                             | 4,026.14  | 4,026.14  | -                             | 3,771.83  | 3,771.83  | -             | 254.31   | 254.31   | 7%   | 15.0000                                      | Nearest Whole Acre               |
| 18           | COMMERCIAL             | IY   | -                             | 9,019.93  | 9,019.93  | -                             | 8,450.19  | 8,450.19  | -             | 569.74   | 569.74   | 7%   | 15.0000                                      | Nearest Whole Acre               |
| 18           | GOLF COURSE            | J3   | -                             | 969.75    | 969.75    | -                             | 908.50    | 908.50    | -             | 61.25    | 61.25    | 7%   | 437.0000                                     | Nearest Whole Acre               |
| 18           | PSO                    | J5   | -                             | 2,656.73  | 2,656.73  | -                             | 2,488.92  | 2,488.92  | -             | 167.81   | 167.81   | 7%   | 4.0000                                       | Nearest Whole Acre               |
| 18           | ERU                    | JQ   | -                             | 1,053.62  | 1,053.62  | -                             | 987.07    | 987.07    | -             | 66.55    | 66.55    | 7%   | 1,862.0000                                   | Nearest Whole Acre               |
| 19           | Non-condo Parcels      | 10   | -                             | 1,818.37  | 1,818.37  | -                             | 1,820.60  | 1,820.60  | -             | (2.23)   | (2.23)   | 0%   | 103.0000                                     | Nearest Whole Acre               |
| 19 and 19A   | 52434205250010000      | 11   | -                             | 11,438.09 | 11,438.09 | -                             | 11,561.41 | 11,561.41 | -             | (123.32) | (123.32) | -1%  | 1.0000                                       | Per Parcel                       |
| 19 and 19A   | 52434205260270051      | 12   | -                             | 3,818.44  | 3,818.44  | -                             | 3,860.74  | 3,860.74  | -             | (42.30)  | (42.30)  | -1%  | 1.0000                                       | Per Parcel                       |
| 19 and 19A   | 52434205260270052      | 13   | -                             | 1,917.06  | 1,917.06  | -                             | 1,939.85  | 1,939.85  | -             | (22.79)  | (22.79)  | -1%  | 1.0000                                       | Per Parcel                       |
| 19 and 19A   | 52434205260270062      | 15   | -                             | 1,957.19  | 1,957.19  | -                             | 1,988.34  | 1,988.34  | -             | (31.15)  | (31.15)  | -2%  | 1.0000                                       | Per Parcel                       |
| 19 and 19A   | 52434205260270063      | 16   | -                             | 5,726.78  | 5,726.78  | -                             | 5,790.05  | 5,790.05  | -             | (63.27)  | (63.27)  | -1%  | 1.0000                                       | Per Parcel                       |
| 19 and 19A   | 52434205260270064      | 17   | -                             | 5,742.35  | 5,742.35  | -                             | 5,808.87  | 5,808.87  | -             | (66.52)  | (66.52)  | -1%  | 1.0000                                       | Per Parcel                       |
| 19 and 19A   | 52434205260270065      | 18   | -                             | 1,929.29  | 1,929.29  | -                             | 1,954.62  | 1,954.62  | -             | (25.33)  | (25.33)  | -1%  | 1.0000                                       | Per Parcel                       |
| 19 and 19A   | 52434205260270067      | 19   | -                             | 1,917.75  | 1,917.75  | -                             | 1,940.68  | 1,940.68  | -             | (22.93)  | (22.93)  | -1%  | 1.0000                                       | Per Parcel                       |
| 19 and 19A   | 52434205260270068      | 20   | -                             | 1,917.21  | 1,917.21  | -                             | 1,940.03  | 1,940.03  | -             | (22.82)  | (22.82)  | -1%  | 1.0000                                       | Per Parcel                       |
| 19 and 19A   | 52434205260270069      | 21   | -                             | 1,924.53  | 1,924.53  | -                             | 1,948.87  | 1,948.87  | -             | (24.34)  | (24.34)  | -1%  | 1.0000                                       | Per Parcel                       |
| 19 and 19A   | 2979 PGA CONDO         | 94   | -                             | 1,295.940 | 1,295.94  | -                             | 1,314.85  | 1,314.85  | -             | (18.91)  | (18.91)  | -1%  | 3.0000                                       | Per Parcel                       |
| 19 and 19A   | 52434205270270042      | 23   | -                             | 3,849.41  | 3,849.41  | -                             | 3,898.17  | 3,898.17  | -             | (48.76)  | (48.76)  | -1%  | 1.0000                                       | Per Parcel                       |
| 19 and 19A   | 52434206000001100      | 27   | -                             | 9,651.98  | 9,651.98  | -                             | 9,779.79  | 9,779.79  | -             | (127.81) | (127.81) | -1%  | 1.0000                                       | Per Parcel                       |
| 19 and 19A   | 52434206000003040      | 28   | -                             | 9,564.44  | 9,564.44  | -                             | 9,674.02  | 9,674.02  | -             | (109.58) | (109.58) | -1%  | 1.0000                                       | Per Parcel                       |
| 19 and 19A   | 52434206280010000      | 136  | -                             | 11,648.45 | 11,648.45 | -                             | 11,815.59 | 11,815.59 | -             | (167.14) | (167.14) | -1%  | 1.0000                                       | Per Parcel                       |
| 19 and 19A   | 52434206030010000      | 31   | -                             | 5,771.93  | 5,771.93  | -                             | 5,844.60  | 5,844.60  | -             | (72.67)  | (72.67)  | -1%  | 1.0000                                       | Per Parcel                       |
| 19 and 19A   | 52434206030030000      | 32   | -                             | 5,775.27  | 5,775.27  | -                             | 5,848.64  | 5,848.64  | -             | (73.37)  | (73.37)  | -1%  | 1.0000                                       | Per Parcel                       |
| 19 and 19A   | 52434206050000000      | 33   | -                             | 44,795.53 | 44,795.53 | -                             | 45,466.02 | 45,466.02 | -             | (670.49) | (670.49) | -1%  | 1.0000                                       | Per Parcel                       |
| 19 and 19A   | 52434206060000000      | 34   | -                             | 11,702.81 | 11,702.81 | -                             | 11,881.26 | 11,881.26 | -             | (178.45) | (178.45) | -2%  | 1.0000                                       | Per Parcel                       |
| 19 and 19A   | 52434206070010010      | 35   | -                             | 3,809.47  | 3,809.47  | -                             | 3,849.91  | 3,849.91  | -             | (40.44)  | (40.44)  | -1%  | 1.0000                                       | Per Parcel                       |
| 19 and 19A   | 52434206070010020      | 36   | -                             | 1,929.80  | 1,929.80  | -                             | 1,955.24  | 1,955.24  | -             | (25.44)  | (25.44)  | -1%  | 1.0000                                       | Per Parcel                       |
| 19 and 19A   | 52434206070020000      | 37   | -                             | 5,753.88  | 5,753.88  | -                             | 5,822.79  | 5,822.79  | -             | (68.91)  | (68.91)  | -1%  | 1.0000                                       | Per Parcel                       |
| 19 and 19A   | 52434206080010000      | 38   | -                             | 3,807.41  | 3,807.41  | -                             | 3,847.42  | 3,847.42  | -             | (40.01)  | (40.01)  | -1%  | 1.0000                                       | Per Parcel                       |
| 19 and 19A   | 52434206120010020      | 41   | -                             | 17,694.38 | 17,694.38 | -                             | 17,991.26 | 17,991.26 | -             | (296.88) | (296.88) | -2%  | 1.0000                                       | Per Parcel                       |
| 19 and 19A   | 52434206120010040      | 135  | -                             | 3,877.05  | 3,877.05  | -                             | 3,931.57  | 3,931.57  | -             | (54.52)  | (54.52)  | -1%  | 1.0000                                       | Per Parcel                       |
| 19 and 19A   | 52434206120020000      | 42   | -                             | 15,740.48 | 15,740.48 | -                             | 16,006.90 | 16,006.90 | -             | (266.42) | (266.42) | -2%  | 1.0000                                       | Per Parcel                       |

|            |                                     |      | 26/27 Tax Per Assessable Unit |           |           | 25/26 Tax Per Assessable Unit |           |           | Incr / (Decr) |          |          |      | Number of assessable units on tax roll | Definition of Assessable Unit |
|------------|-------------------------------------|------|-------------------------------|-----------|-----------|-------------------------------|-----------|-----------|---------------|----------|----------|------|----------------------------------------|-------------------------------|
|            |                                     |      | PROPOSED                      |           |           | FINAL                         |           |           |               |          |          |      |                                        |                               |
| Unit(s)    | Description                         | Code | Debt                          | Maint     | TOTAL     | Debt                          | Maint     | TOTAL     | Debt          | Maint    | TOTAL    | %    |                                        |                               |
| 19 and 19A | 52434206120030000                   | 43   | -                             | 1,966.90  | 1,966.90  | -                             | 2,000.07  | 2,000.07  | -             | (33.17)  | (33.17)  | -2%  | 1.0000                                 | Per Parcel                    |
| 19 and 19A | 52434206300130000                   | 142  | -                             | 1,898.38  | 1,898.38  | -                             | 1,917.27  | 1,917.27  | -             | (18.89)  | (18.89)  | -1%  | 1.0000                                 | Per Parcel                    |
| 19 and 19A | 524342063000180000                  | 143  | -                             | 3,778.44  | 3,778.44  | -                             | 3,812.41  | 3,812.41  | -             | (33.97)  | (33.97)  | -1%  | 1.0000                                 | Per Parcel                    |
| 19 and 19A | 52434206300010010                   | 144  | -                             | 84,851.17 | 84,851.17 | -                             | 85,581.45 | 85,581.45 | -             | (730.28) | (730.28) | -1%  | 1.0000                                 | Per Parcel                    |
| 19 and 19A | 52434206300010020                   | 145  | -                             | 1,877.80  | 1,877.80  | -                             | 1,892.41  | 1,892.41  | -             | (14.61)  | (14.61)  | -1%  | 1.0000                                 | Per Parcel                    |
| 19 and 19A | 2701 PGA Blvd Condominium           | 68   | -                             | 636.64    | 636.64    | -                             | 643.75    | 643.75    | -             | (7.11)   | (7.11)   | -1%  | 3.0000                                 | Nearest Whole Acre            |
| 19 and 19A | Harbour Oaks (317 Units)            | 46   | -                             | 230.01    | 230.01    | -                             | 231.76    | 231.76    | -             | (1.75)   | (1.75)   | -1%  | 317.0000                               | Nearest Whole Acre            |
| 19 and 19A | San Matera Condos - 710 sq ft       | 51   | -                             | 111.49    | 111.49    | -                             | 112.43    | 112.43    | -             | (0.94)   | (0.94)   | -1%  | 24.0000                                | Nearest Whole Acre            |
| 19 and 19A | San Matera Condos - 783-816 sq ft   | 52   | -                             | 112.03    | 112.03    | -                             | 113.08    | 113.08    | -             | (1.05)   | (1.05)   | -1%  | 166.0000                               | Nearest Whole Acre            |
| 19 and 19A | San Matera Condos - 896 sq ft       | 53   | -                             | 112.50    | 112.50    | -                             | 113.66    | 113.66    | -             | (1.16)   | (1.16)   | -1%  | 36.0000                                | Nearest Whole Acre            |
| 19 and 19A | San Matera Condos - 999-1016 sq ft  | 54   | -                             | 113.13    | 113.13    | -                             | 114.41    | 114.41    | -             | (1.28)   | (1.28)   | -1%  | 194.0000                               | Nearest Whole Acre            |
| 19 and 19A | San Matera Condos - 1081 sq ft      | 55   | -                             | 113.52    | 113.52    | -                             | 114.88    | 114.88    | -             | (1.36)   | (1.36)   | -1%  | 24.0000                                | Nearest Whole Acre            |
| 19 and 19A | San Matera Condos - 1203 sq ft      | 56   | -                             | 114.19    | 114.19    | -                             | 115.69    | 115.69    | -             | (1.50)   | (1.50)   | -1%  | 24.0000                                | Nearest Whole Acre            |
| 19 and 19A | San Matera Condos - 1288-1331 sq ft | 57   | -                             | 114.80    | 114.80    | -                             | 116.43    | 116.43    | -             | (1.63)   | (1.63)   | -1%  | 128.0000                               | Nearest Whole Acre            |
| 19 and 19A | San Matera Condos - 1370 sq ft      | 58   | -                             | 115.10    | 115.10    | -                             | 116.79    | 116.79    | -             | (1.69)   | (1.69)   | -1%  | 44.0000                                | Nearest Whole Acre            |
| 19 and 19A | San Matera Condos - 1718-1730 sq ft | 59   | -                             | 117.02    | 117.02    | -                             | 119.11    | 119.11    | -             | (2.09)   | (2.09)   | -2%  | 20.0000                                | Nearest Whole Acre            |
| 19 and 19A | San Matera Condos - 1818-1832 sq ft | 60   | -                             | 117.59    | 117.59    | -                             | 119.80    | 119.80    | -             | (2.21)   | (2.21)   | -2%  | 16.0000                                | Nearest Whole Acre            |
| 19 and 19A | 52434206230010000                   | 80   | -                             | 1,263.61  | 1,263.61  | -                             | 1,278.67  | 1,278.67  | -             | (15.06)  | (15.06)  | -1%  | 1.0000                                 | Per Parcel                    |
| 19 and 19A | 52434206230020000                   | 81   | -                             | 568.48    | 568.48    | -                             | 575.25    | 575.25    | -             | (6.77)   | (6.77)   | -1%  | 1.0000                                 | Per Parcel                    |
| 19 and 19A | 52434206230020010                   | 82   | -                             | 1,531.30  | 1,531.30  | -                             | 1,549.56  | 1,549.56  | -             | (18.26)  | (18.26)  | -1%  | 1.0000                                 | Per Parcel                    |
| 19 and 19A | 52434206230020020                   | 83   | -                             | 1,144.92  | 1,144.92  | -                             | 1,158.57  | 1,158.57  | -             | (13.65)  | (13.65)  | -1%  | 1.0000                                 | Per Parcel                    |
| 19 and 19A | 52434206230030000                   | 84   | -                             | 1,557.98  | 1,557.98  | -                             | 1,576.56  | 1,576.56  | -             | (18.58)  | (18.58)  | -1%  | 1.0000                                 | Per Parcel                    |
| 19 and 19A | 52434206230030010                   | 85   | -                             | 2,223.83  | 2,223.83  | -                             | 2,250.34  | 2,250.34  | -             | (26.51)  | (26.51)  | -1%  | 1.0000                                 | Per Parcel                    |
| 19 and 19A | 52434206230030020                   | 86   | -                             | 1,489.02  | 1,489.02  | -                             | 1,506.78  | 1,506.78  | -             | (17.76)  | (17.76)  | -1%  | 1.0000                                 | Per Parcel                    |
| 19 and 19A | 52434206230040000                   | 87   | -                             | 856.44    | 856.44    | -                             | 866.65    | 866.65    | -             | (10.21)  | (10.21)  | -1%  | 1.0000                                 | Per Parcel                    |
| 19 and 19A | 52434206230050000                   | 88   | -                             | 127.17    | 127.17    | -                             | 128.69    | 128.69    | -             | (1.52)   | (1.52)   | -1%  | 1.0000                                 | Per Parcel                    |
| 19 and 19A | 52434206230060000                   | 89   | -                             | 741.90    | 741.90    | -                             | 750.76    | 750.76    | -             | (8.86)   | (8.86)   | -1%  | 1.0000                                 | Per Parcel                    |
| 19 and 19A | Landmark at the Gardens Condos      | 75   | -                             | 57.33     | 57.33     | -                             | 57.94     | 57.94     | -             | (0.61)   | (0.61)   | -1%  | 166.0000                               | Per Parcel                    |
| 20         | A                                   | JS   | -                             | 513.45    | 513.45    | -                             | 602.55    | 602.55    | -             | (89.10)  | (89.10)  | -15% | 96.0000                                | Nearest Whole Acre            |
| 20         | B                                   | JT   | -                             | 385.09    | 385.09    | -                             | 451.91    | 451.91    | -             | (66.82)  | (66.82)  | -15% | 23.0000                                | Nearest Whole Acre            |
| 20         | C                                   | JU   | -                             | 256.72    | 256.72    | -                             | 301.28    | 301.28    | -             | (44.56)  | (44.56)  | -15% | 154.0000                               | Nearest Whole Acre            |
| 20         | D                                   | JV   | -                             | 128.36    | 128.36    | -                             | 150.64    | 150.64    | -             | (22.28)  | (22.28)  | -15% | 83.0000                                | Nearest Whole Acre            |
| 21         | ALL NON EXEMPT PARCELS              | JW   | -                             | 3,405.51  | 3,405.51  | -                             | 3,169.76  | 3,169.76  | -             | 235.75   | 235.75   | 7%   | 303.0000                               | Nearest Whole Acre            |
| 23         | ALL NON EXEMPT PARCELS              | JX   | -                             | 699.91    | 699.91    | -                             | 635.72    | 635.72    | -             | 64.19    | 64.19    | 10%  | 691.0000                               | Nearest Whole Acre            |
| 24 and 24A | ALL NON EXEMPT PARCELS              | KJ   | -                             | 995.69    | 995.69    | -                             | 916.89    | 916.89    | -             | 78.80    | 78.80    | 9%   | 438.0000                               | Nearest Whole Acre            |
| 27B        | Condo units - tax per unit          | ID   | 324.15                        | 409.64    | 733.79    | 326.99                        | 334.32    | 661.31    | (2.84)        | 75.32    | 72.48    | 11%  | 265.0000                               | Nearest Whole Acre            |
| 27B        | Townhomes                           | IE   | 350.91                        | 331.79    | 682.70    | 353.99                        | 270.78    | 624.77    | (3.08)        | 61.01    | 57.93    | 9%   | 134.0000                               | Nearest Whole Acre            |
| 27B        | Single Family - 40 ft lots          | 03   | 549.02                        | 519.09    | 1,068.11  | 553.84                        | 423.64    | 977.48    | (4.82)        | 95.45    | 90.63    | 9%   | 60.0000                                | Nearest Whole Acre            |
| 27B        | Single Family - 50 ft lots          | 04   | 686.28                        | 648.87    | 1,335.15  | 692.30                        | 529.56    | 1,221.86  | (6.02)        | 119.31   | 113.29   | 9%   | 63.0000                                | Nearest Whole Acre            |
| 27B        | Single Family - Preserve lots       | 05   | 823.56                        | 778.67    | 1,602.23  | 830.78                        | 635.49    | 1,466.27  | (7.22)        | 143.18   | 135.96   | 9%   | 15.0000                                | Nearest Whole Acre            |
| 27B        | Commercial                          | IG   | 1,253.40                      | 1,835.40  | 3,088.80  | 1,264.39                      | 1,497.91  | 2,762.30  | (10.99)       | 337.49   | 326.50   | 12%  | 5.8784                                 | Actual Acreage                |
| 29         | ALL NON EXEMPT PARCELS              | KC   | -                             | 911.44    | 911.44    | -                             | 825.73    | 825.73    | -             | 85.71    | 85.71    | 10%  | 132.0000                               | Nearest Whole Acre            |
| 31         | Commercial                          | II   | -                             | 5,264.19  | 5,264.19  | -                             | 5,228.32  | 5,228.32  | -             | 35.87    | 35.87    | 1%   | 2.0000                                 | Nearest Whole Acre            |
| 31         | GOLF COURSE 28/31                   | J9   | -                             | 502.87    | 502.87    | -                             | 499.45    | 499.45    | -             | 3.42     | 3.42     | 1%   | 355.0000                               | Nearest Whole Acre            |
| 31         | RESIDENTIAL 28/31                   | KG   | -                             | 768.27    | 768.27    | -                             | 763.04    | 763.04    | -             | 5.23     | 5.23     | 1%   | 518.0000                               | Nearest Whole Acre            |
| 32         | ALL NON EXEMPT PARCELS              | KL   | -                             | 379.14    | 379.14    | -                             | 370.07    | 370.07    | -             | 9.07     | 9.07     | 2%   | 27.0000                                | Nearest Whole Acre            |
| 32 and 32A | ALL NON EXEMPT PARCELS              | KM   | -                             | 687.63    | 687.63    | -                             | 638.61    | 638.61    | -             | 49.02    | 49.02    | 8%   | 29.0000                                | Nearest Whole Acre            |
| 33         | ALL NON EXEMPT PARCELS              | KN   | -                             | 520.29    | 520.29    | -                             | 432.91    | 432.91    | -             | 87.38    | 87.38    | 20%  | 79.0000                                | Nearest Whole Acre            |
| 34         | PER CONDO                           | K7   | -                             | 1,185.91  | 1,185.91  | -                             | 1,196.43  | 1,196.43  | -             | (10.52)  | (10.52)  | -1%  | 20.0000                                | Nearest Whole Acre            |
| 34         | SINGLE FAM                          | KU   | -                             | 2,628.78  | 2,628.78  | -                             | 2,652.11  | 2,652.11  | -             | (23.33)  | (23.33)  | -1%  | 73.0000                                | Nearest Whole Acre            |
| 38         | ALL NON EXEMPT PARCELS              | LL   | -                             | 995.40    | 995.40    | -                             | 865.12    | 865.12    | -             | 130.28   | 130.28   | 15%  | 99.0000                                | Nearest Whole Acre            |
| 41         | ALL NON EXEMPT PARCELS - No Debt    | IW   | -                             | 226.20    | 226.20    | -                             | 225.84    | 225.84    | -             | 0.36     | 0.36     | 0%   | 10.0000                                | Nearest Whole Acre            |
| 41         | ALL NON EXEMPT PARCELS              | LO   | -                             | 226.20    | 226.20    | -                             | 225.84    | 225.84    | -             | 0.36     | 0.36     | 0%   | 29.0000                                | Nearest Whole Acre            |
| 43         | SINGLE FAM                          | LQ   | 2,639.87                      | 4,161.01  | 6,800.88  | 2,659.55                      | 2,568.60  | 5,228.15  | (19.68)       | 1,592.41 | 1,572.73 | 30%  | 83.4207                                | Actual Acreage                |
| 43         | MULTI FAM                           | LR   | 1,594.62                      | 6,450.88  | 8,045.50  | 1,606.50                      | 3,982.14  | 5,588.64  | (11.88)       | 2,468.74 | 2,456.86 | 44%  | 30.9283                                | Actual Acreage                |
| 43         | SINGLE FAM OTHER                    | LS   | 1,981.45                      | 3,203.09  | 5,184.54  | 1,996.22                      | 1,977.27  | 3,973.49  | (14.77)       | 1,225.82 | 1,211.05 | 30%  | 279.5652                               | Actual Acreage                |
| 43         | GOLF/PRIVATE                        | LT   | 1,000.54                      | 1,617.38  | 2,617.92  | 1,008.00                      | 998.41    | 2,006.41  | (7.46)        | 618.97   | 611.51   | 30%  | 327.6779                               | Actual Acreage                |

| Unit(s) | Description                          | Code | 26/27 Tax Per Assessable Unit<br>PROPOSED |           |           | 25/26 Tax Per Assessable Unit<br>FINAL |          |           | Incr / (Decr) |          |          |     | Number of<br>assessable units on<br>tax roll | Definition of Assessable<br>Unit |
|---------|--------------------------------------|------|-------------------------------------------|-----------|-----------|----------------------------------------|----------|-----------|---------------|----------|----------|-----|----------------------------------------------|----------------------------------|
|         |                                      |      | Debt                                      | Maint     | TOTAL     | Debt                                   | Maint    | TOTAL     | Debt          | Maint    | TOTAL    | %   |                                              |                                  |
| 43      | COMMERCIAL                           | LW   | 4,662.29                                  | 10,062.33 | 14,724.62 | 4,697.04                               | 6,211.49 | 10,908.53 | (34.75)       | 3,850.84 | 3,816.09 | 35% | 14.8688                                      | Actual Acreage                   |
| 43      | CONDO                                | 47   | 339.32                                    | 548.53    | 887.85    | 341.85                                 | 338.61   | 680.46    | (2.53)        | 209.92   | 207.39   | 30% | 32.0000                                      | Nearest Whole Acre               |
| 44      | GOLF COURSE                          | I6   | 1,398.46                                  | 350.88    | 1,749.34  | 1,408.15                               | 394.96   | 1,803.11  | (9.69)        | (44.08)  | (53.77)  | -3% | 122.0000                                     | Nearest Whole Acre               |
| 44      | RES COTTAGES                         | I7   | 1,846.80                                  | 463.38    | 2,310.18  | 1,859.60                               | 521.59   | 2,381.19  | (12.80)       | (58.21)  | (71.01)  | -3% | 24.0000                                      | Nearest Whole Acre               |
| 44      | SINGLE FAM RES                       | LV   | 6,059.62                                  | 1,520.40  | 7,580.02  | 6,101.60                               | 1,711.40 | 7,813.00  | (41.98)       | (191.00) | (232.98) | -3% | 46.0000                                      | Per Parcel                       |
| 44      | SINGLE FAM RES - DBL LOT             | M4   | 12,119.24                                 | 3,040.80  | 15,160.04 | 12,203.20                              | 3,422.80 | 15,626.00 | (83.96)       | (382.00) | (465.96) | -3% | 7.0000                                       | Per Parcel                       |
| 45      | ALL NON EXEMPT PARCELS               | IQ   | 842.52                                    | 1,652.14  | 2,494.66  | 838.25                                 | 1,585.52 | 2,423.77  | 4.27          | 66.62    | 70.89    | 3%  | 325.0000                                     | Nearest Whole Acre               |
| 46      | Sonoma Isles (fka Lakewood)          | 97   | 658.61                                    | 39.40     | 698.01    | 661.30                                 | 38.15    | 699.45    | (2.69)        | 1.25     | (1.44)   | 0%  | 275.0000                                     | Nearest Whole Acre               |
| 46      | Jupiter CC- Single Family Lots       | 61   | 1,107.14                                  | 135.30    | 1,242.44  | 1,111.67                               | 131.03   | 1,242.70  | (4.53)        | 4.27     | (0.26)   | 0%  | 407.0000                                     | Nearest Whole Acre               |
| 46      | Jupiter CC-Multi Family Pod F Condos | 74   | 1,086.93                                  | 132.83    | 1,219.76  | 1,091.38                               | 128.64   | 1,220.02  | (4.45)        | 4.19     | (0.26)   | 0%  | 149.0000                                     | Per Parcel                       |
| 47      | ALL NON EXEMPT PARCELS               | M1   | -                                         | 140.77    | 140.77    | -                                      | 132.73   | 132.73    | -             | 8.04     | 8.04     | 6%  | 484.0000                                     | Nearest Whole Acre               |
| 49      | Parcels East of Congress             | M2   | -                                         | 3,081.27  | 3,081.27  | -                                      | 2,861.46 | 2,861.46  | -             | 219.81   | 219.81   | 8%  | 30.8638                                      | Actual Acreage                   |
| 49      | Parcels West of Congress             | 78   | -                                         | 571.44    | 571.44    | -                                      | 530.68   | 530.68    | -             | 40.76    | 40.76    | 8%  | 36.8288                                      | Actual Acreage                   |
| 51      | SINGLE FAM                           | 90   | -                                         | 676.77    | 676.77    | -                                      | 670.69   | 670.69    | -             | 6.08     | 6.08     | 1%  | 48.0000                                      | Nearest Whole Acre               |
| 51      | MULTI FAM                            | 91   | -                                         | 404.58    | 404.58    | -                                      | 400.94   | 400.94    | -             | 3.64     | 3.64     | 1%  | 30.0000                                      | Nearest Whole Acre               |
| 53      | Lots - Townhome residential          | 134  | 1,073.34                                  | 30.04     | 1,103.38  | 1,160.22                               | 27.47    | 1,187.69  | (86.88)       | 2.57     | (84.31)  | -7% | 576.0000                                     | Nearest Whole Acre               |
| 53      | Lots -SF residential - ZLL           | 128  | 1,432.48                                  | 40.09     | 1,472.57  | 1,548.43                               | 36.66    | 1,585.09  | (115.95)      | 3.43     | (112.52) | -7% | 1,116.0000                                   | Nearest Whole Acre               |
| 53      | Lots -SF residential - traditional   | 130  | 1,525.42                                  | 42.69     | 1,568.11  | 1,648.90                               | 39.04    | 1,687.94  | (123.48)      | 3.65     | (119.83) | -7% | 642.0000                                     | Nearest Whole Acre               |

# USA TODAY CO.



PO Box 631244 Cincinnati, OH 45263-1244

## **AFFIDAVIT OF PUBLICATION**

Kenneth Edwards  
Kenneth Edwards  
1555 Palm Beach Lakes Blvd., #1200  
West Palm Beach FL 33401

STATE OF WISCONSIN, COUNTY OF BROWN

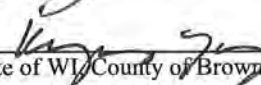
Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Palm Beach Post, published in Palm Beach County, Florida; that the attached copy of advertisement, being a Govt Public Notices, was published on the publicly accessible website of Palm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

WPB Palm Beach Post 08/09/2026  
WPB palmbeachpost.com 08/09/2026

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 08/09/2026

  
\_\_\_\_\_  
Legal Clerk

  
\_\_\_\_\_  
Notary, State of WI, County of Brown

9423

My commission expires

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| Publication Cost: | \$249.20    |              |
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*Please do not use this form for payment remittance.*

KONGMENG YANG  
Notary Public  
State of Wisconsin

NORTHERN PALM BEACH COUNTY  
IMPROVEMENT DISTRICT  
2026/2027 BUDGET AND NON-AD  
VALOREM ASSESSMENT ROLL

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT will hold a Public Hearing on August 26, 2026 at 8:00 A.M. at its Administrative Offices located at 359 Hiatt Drive, Palm Beach Gardens, Florida 33418-7106, for the purpose of receiving public comment on its 2026/2027 budget and the 2026/2027 non-ad valorem assessment roll for its Units of Development, to be followed by adoption of its 2026/2027 budget and 2026/2027 non-ad valorem assessment roll, together with consideration of such other lawful matters as may come before its Board of Supervisors.

The owners of real property that will be assessed non-ad valorem assessments by Northern have the right to appear and be heard at the Public Hearing. Please be advised that if an affected property owner decides to appeal any decision made with respect to any matter considered at the Public Hearing, the property owner will need to ensure, at the property owner's own expense, that a verbatim record of the proceedings is made and that the record includes the testimony and evidence upon which the property owner's appeal is based.

Following adoption, Northern will certify its 2026/2027 non-ad valorem assessment roll to the Palm Beach County Tax Collector which will thereafter collect the assessments pursuant to the laws of the State of Florida.

In order to assist you in answering any questions you may have regarding the information contained in this notice, please contact Northern by either writing to the address shown above or by calling (561) 624-7830.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in the Public Hearing because of a disability or physical impairment, should contact Northern's Executive Director at the above number at least two (2) days prior to the Public Hearing.

NORTHERN PALM BEACH COUNTY  
IMPROVEMENT DISTRICT  
359 Hiatt Drive  
Palm Beach Gardens, Florida  
33418-7106

Publish: August 9, 2026

August 9 2026  
LSAR0567016



Northern Palm Beach County Improvement District  
359 Hiatt Drive, Palm Beach Gardens, Florida 33418  
561-624-7830 · fax 561-624-7839 · [www.npbcid.org](http://www.npbcid.org)

**REGULAR MEETING AGENDA**  
**ADMINISTRATIVE BUILDING AND EOC**  
**359 HIATT DRIVE**  
**PALM BEACH GARDENS, FLORIDA**  
**August 26, 2026**  
**8:00 a.m.**

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes – July 22, 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. 4 – West of Villages of Palm Beach Lakes  
Consider Purchase Order to Ferreira Construction Company
  - b) Unit No. 5B – Baywinds  
Consider Purchase Order to Glasgow Equipment Service, Inc.
  - c) Unit No. 11 – PGA National  
Consider Ratification of Purchase Order to Flying Scot, Inc.
  - d) Unit No. 18 – Ibis Golf & Country Club  
Consider Purchase Order to Glasgow Equipment Service, Inc.
  - e) General
    - i) Consider Approval of General Services Contract – BrightView Landscape Services, Inc.
    - ii) Consider Board Meeting Schedule – Fiscal Year 2026/2027
  - f) Payment Requests
- 7) **Regular Agenda**
  - a) Unit No. 5A – Vista Center of Palm Beach  
Consider Purchase Order to Emerald Dunes Golf Course  
**Ask for Public Comment**
  - b) Unit No. 53 – Arden
    - i) Bond Refunding Update
    - ii) Consider Purchase Order to Ferreira Construction Company  
**Ask for Public Comment**

- c) Unit No. 54 – Artistry Lakes
  - i) Consider Payment Application  
**Ask for Public Comment**
  - ii) Consider Termination of Underwriting Agreement with MBS Capital Markets, LLC and Approval of Underwriting Agreement with Raymond James & Associates, Inc.  
**Ask for Public Comment**
  - iii) Bond Status Update
- d) General
  - i) Consider Resolution Approving & Adopting the 2026/2027 Annual Budget & Assessment Roll (2026-09)  
**Ask for Public Comment**
  - ii) Consider Assignment of Michael B. Schorah & Associates Agreements  
**Ask for Public Comment**
  - iii) Consider Payment Application  
**Ask for Public Comment**
  - iv) Consider Contract Extension to Wells Fargo Banking Services Agreement  
**Ask for Public Comment**
  - v) Consider Funding Agreement with Eagles Nest Property Owners Association  
**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:**

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

**MINUTES OF A BOARD OF SUPERVISORS MEETING  
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 07/22/26**

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Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District was called to order at approximately 8:03 a.m. on July 22, 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; Matthew Sansbury of Public Resources Advisory Group (PRAG); Michael Broschart of Nabors, Giblin & Nickerson, P.A; Robert Domini and Rick Freedman of Alton (Unit 2C); Jim Kraus and Linda Dunhill of PGA National (Unit 11); Rita Feinman of BallenIsles Country Club (Unit 31); and Liam Connell 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 no additions or deletions to the Agenda were necessary.

#### **4) APPROVAL OF MINUTES**

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving the Minutes of the June 26, 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. 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 OF DEVELOPMENT NO. 2C – ALTON**  
**Consider Parking Enforcement Agreement (Alton Neighborhood 1 Association)**

Mr. Edwards stated that the Board approved a similar Parking Agreement for Paseos, Unit 45, a few months ago. He reported that the Alton Neighborhood 1 Association, Inc. (HOA) has determined that this Agreement is the best way to enforce the traffic violations in their neighborhood. He briefly reviewed the authorizations within the Agreement, noting that it also contains an indemnification clause indemnifying Northern from any actions taken by the HOA. Mr. Edwards stated that the HOA will be

responsible for installing signage to notify the residents of the enforcement action, and he recommended approval.

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

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving the execution of the Enforcement of Parking and Vehicle Violations Agreement between Northern and the Alton Neighborhood 1 Association, Inc.

**b) UNIT OF DEVELOPMENT NO. 53 – ARDEN  
Consider Supplemental Bond Resolution (2026-08)**

Ms. Roundtree stated that the Unit 53 Series 2015 bonds are approximately \$20 million and Staff and Northern's consultants having been working on a refunding opportunity for the last month or so. She reported that Northern recently received an A- rating for the bonds, acknowledging our Municipal Advisor, PRAG, and the underwriter, Jefferies, for their contributions to the successful rating. She explained that, as of June 30<sup>th</sup>, there was a net present value savings of 11%, noting that Northern's refunding threshold is anything over 3%. She stated that Staff received the insurance cost yesterday and Matthew Sanbury of PRAG will be calculating the numbers to find out if using insurance makes sense.

Ms. Roundtree then introduced Michael Broschart of Nabors, Giblin & Nickerson, PA, Northern's Bond and Disclosure Counsel, to present the Supplemental Bond Resolution for Board consideration.

Mr. Broschart introduced himself and stated that Ms. Roundtree covered most of the information, but Resolution No. 2026-08 is for an amount not to exceed \$22 million to refund the Unit No. 53 Series 2015 Bonds with a final maturity date of no later than August 1, 2046. He confirmed that the bonds will not be issued unless a net present value savings of at least 3% is achieved, and he briefly reviewed the Resolution's general provisions and authorizations. Mr. Broschart concluded his review by asking the Board if they had any questions.

Mr. Block asked what the prospective interest rate is, and Mr. Sansbury of PRAG advised that the estimate, as of yesterday, with the all-in costs of consultant fees, etc., came to 4.34%. He believes it will fall somewhere between 4.25% and 4.50% range.

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 adopting Supplemental Bond Resolution No. 2026-08.

**c) UNIT OF DEVELOPMENT NO. 54 – ARTISTRY LAKES**

**i) Consider Purchase Order to Simmons & White, Inc.**

Ms. Leser stated that this item involves a Purchase Order to Simmons & White for subcontracted services from Urban Design Studios associated with both Public and Private Improvements. She explained that the proposal is in the amount of \$31,900, and she briefly reviewed the percentages to be split between the Public and Private Improvements as well as the funding for same. She further explained that the Landowner is required to pay 125% of the estimated costs, but may be reimbursed for Public Improvement costs once District Financing is obtained by Northern. Ms. Leser added that Staff is requesting conditional approval of Purchase Order No. 26-1065 in the amount of \$31,900 to Simmons & White, Inc. contingent upon receipt of the required funding from KH Artistry Lakes, LLC.

Mr. LaMotte asked why this item is on the Regular Agenda and not Consent, and Ms. Leser explained that it is because approval is contingent upon 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. 26-1065 in the amount of \$31,900.00 to Simmons & White, Inc. contingent upon receipt of the required funding from KH Artistry Lakes, LLC.

## **ii) Consider Payment Applications**

Ms. Roundtree explained that these payment requests have been moved to the Regular Agenda for approval 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.

### **d) GENERAL**

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

Mr. Edwards stated the Board previously adopted a Hunting and Fishing Policy at the May 27, 2026 Regular Meeting. Following some discussion of the matter at that meeting, the Board determined that instead of preparing a separate policy to address campsites and electric vehicles, it preferred to consider an Amended and Restated Policy. Mr. Edwards briefly explained the additions to the Amended and Restated Policy with regard to the prohibition of campsites and motorized vehicles which were added as new subparagraphs (c), (d) and (e). He also moved some provisions around and made some other minor edits so that the Policy reads more clearly, noting that he recommends approval.

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

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed approving Amended and Restated Policy on Fishing and the Prohibition of Hunting, Etc., as presented.

## **8) MISCELLANEOUS REPORTS**

### **a) ENGINEER**

Ms. Leser stated that she had one item for Board consideration prior to her project updates. Staff is requesting termination of the Project and Consulting Engineer Agreement with SGM Engineering, Inc. She explained that Northern entered into an Agreement with SGM in 2024 and has subsequently issued Purchase Orders for design services, design bidding and construction phase services for two separate Units for control panel replacement, adding that Staff has had a difficult time getting any response from them

with regard to the work. She further explained that since this issue has been ongoing for the past year and a half, Staff is requesting Board authorization to terminate the Agreement with SGM and engage another one of Northern's Project Engineers to complete the work.

Mr. Boykin asked who Staff would engage, and Ms. Leser advised that it would probably be Smith Engineering as they are the engineer of record for the four other Multi-Unit Control Panel Replacement projects.

A general discussion followed regarding how much money has been lost and the potential for recovering the lost funds.

Mr. Edwards explained that the request should also include termination of the two Purchase Orders that have been issued to SGM, along with termination of the Agreement.

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 authorizing termination of the Project and Consulting Engineer Agreement with SGM Engineering, Inc. and the related Purchase Orders, as presented.

Ms. Leser stated that Purchase Orders to complete these projects will be presented for Board consideration at a later date, once Staff has reached out to another firm for a proposal.

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

Multi-Unit: Ms. Leser reported that the Pump Station Control Panel Replacement Project, as previously discussed, is well underway, adding that she may have a Change Order to present next month to cover permit costs that were over the estimate and for some additional materials.

Unit No. 5A – Vista Center of Palm Beach: Ms. Leser stated that the photos are a week old, so the project is further along than depicted. She briefly explained the work being done, noting that the contractor should be out of the golf course area by the end of the month and doing restoration work in the right-of-way used to access the golf course.

Unit No. 53 – Arden: Ms. Leser displayed photos of the Phase 3 Linear Park Project and reported that it should be completed by the end of the week, noting that the shade structures were delivered and installed. She added that final inspections are currently being scheduled.

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 they are still in the process of installing utilities. She reported that Staff is currently working on putting together the bid package for Phase 1B and working on some final comments on the plans.

**b) ATTORNEY**

Mr. Edwards reported that Northern has received another notice of potential claim in Unit 11, which he believes to be another potential slip and fall lawsuit. He explained that Northern's insurance carrier has been notified.

Mr. Edwards reported that House Bill 145, raising the sovereign immunity limits, was vetoed by the Governor. He explained that the caps will remain the same which will keep insurance expenses down for Northern and other local governments.

**c) EXECUTIVE DIRECTOR**

Mr. Beatty reported that Staff is moving forward with its annual hurricane preparations.

He also acknowledged Katie and Ken Roundtree for recently attending the Unit 2C, Artistry POA Meeting, noting that they received a very complimentary email thanking them for their time explaining the work that Northern does.

Mr. LaMotte inquired about the slip and fall claims in Unit 11, asking if they happen in the same general area, and a general discussion followed with regard to the sidewalks in Unit 11.

Mr. Block asked if there was an update on Shady Lakes, and Mr. Beatty advised that Staff has not received a response from the Homeowners Association about participating with the City of Palm Beach Gardens and Northern in funding repair or replacement of the culvert.

Mr. Edwards commented on the confusion regarding the ownership of the culvert, adding that it is South Florida Water Management District's (SFWMD) position that it is Northern's responsibility and Staff continues to explain to them that Northern does not own the culvert. He further explained that Northern is not going to take ownership of the culvert in its current state of disrepair.

Mr. Edwards reported that SFWMD continues to send out Notice of Reminder letters to Northern, so at some point, he will be responding to SFWMD and Sabatello that the culvert was not conveyed to Northern. He discussed various options with regard to either a potential enforcement action or abandonment of the adjacent property that Northern owns.

Mr. Beatty then gave a quick update on the Eagles Nest issue, noting that prior to the start of this meeting, he was handed a letter from the Eagles Nest Property Owners Association. He stated he will review it after the meeting and may be bringing something back for Board consideration in August.

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

Mr. Boykin called upon Ms. Linda Dunhill, who filled out a Speaker Card, but had arrived later in the meeting.

Ms. Dunhill advised that she lives in Unit 11, PGA National and is requesting a drainage map for the Berwick community. She explained that she lives in one of the four swale stormwater pond communities and they are experiencing issues with regard to lake banks and big tree loss as well as residents installing French drains without a permit. She stated she has approached her HOA and they do not want to discuss it. Ms. Dunhill has also been speaking with the City of Palm Beach Gardens and they directed her to Northern to get a drainage map.

Mr. Beatty stated that he could provide Ms. Dunhill with the drainage map.

## **9) 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.

#### **10) COMMENTS FROM THE BOARD**

Ms. Baker congratulated Ms. Roundtree and the Finance Department on getting the A- bond rating for Unit 53. She also acknowledged Ms. Leser for addressing the need to terminate the SGM Agreement.

#### **11) 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

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Assistant Secretary



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

## EXECUTIVE SUMMARY

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

**DATE:** August 26, 2026

**FROM:** Joseph M. Kusnir, Jr., P.E, Staff Engineer

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

**RE:** Unit of Development No. 4 – West of Villages of Palm Beach Lakes  
Consider Purchase Order No. 26-1182 to Ferreira Construction Company, Inc.  
Renovation/Repair of F-001 Structure

---

### **Background**

Northern Palm Beach County Improvement District is responsible for operation and maintenance of the surface water management system in Unit 4. During routine inspections, it was noted that the flashboards and risers were deteriorated on the F-001 structure, the canal in front of the structure had accumulated silt, and steep and eroding slopes near the structure required installation of new rubble riprap.

Northern Staff requested proposals to renovate/repair the structure from three of Northern's approved contractors. One bid was received from Ferreira Construction Company, Inc., the sole attendee at the mandatory pre-bid meeting, in the amount of \$203,970.75. Ferreira Construction Company, Inc. has conducted similar work for Northern in the past and is very qualified to provide the intended work.

### **Fiscal Impact**

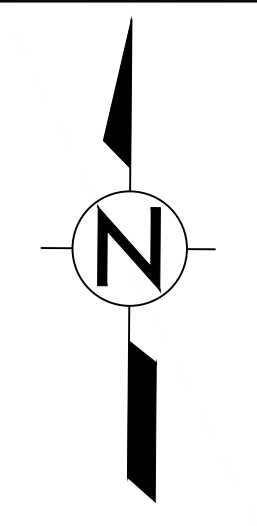
This project was budgeted for the Fiscal Year 2025/2026 Budget.

### **Recommendation**

Northern Staff recommends Board approval of Purchase Order No. 26-1182 to Ferreira Construction Company, Inc. in the amount of \$203,970.75.



AREA OF WORK



MILITARY TRAIL

SARATOGA ROAD

SHENANDOAH ROAD

VILLAGE BLVD.

**BID FORM FOR  
Renovation/Repair of F001 Structure  
Unit of Development No. 4**

**Ferreira Construction Co.**

**Murray Logan**

**D.S. Eakins**

| Item | Description                                                                           | Unit | Quantity |
|------|---------------------------------------------------------------------------------------|------|----------|
| 1    | Renovate/repair Structure F-001, including dredging, grading and riprap installation. |      |          |
|      |                                                                                       |      |          |

| Unit Cost | Item Cost    |
|-----------|--------------|
|           | \$203,970.75 |
|           |              |

| Unit Cost | Item Cost |
|-----------|-----------|
|           |           |
|           |           |

| Unit Cost | Item Cost |
|-----------|-----------|
|           |           |
|           |           |

**Total Bid Price**

**\$203,970.75**

**No response**

**No response**



**Northern Palm Beach County  
Improvement District**

Purchase Order  
No.

26-1182

**Purchase Order**

Vendor :627

**Ferreira Construction Company**

Attn: Accounts Payable  
13000 SE Flora Avenue  
Hobe Sound, FL 33455

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 08/11/2026  
Required Date 08/21/2026  
Prepared By Joseph Kusnir  
  
Workflow ID 07  
Status Board 2 Documents  
Description Unit 4 F-001 Dredging and Riprap Project

Change Order 0

Project No

Invoice to Y  
follow

**Comments :**

| Qty | Unit Type | Fund | GL Acct | Item Description                         | Unit Price | Total      |
|-----|-----------|------|---------|------------------------------------------|------------|------------|
| 1   | EA        | 0401 | 54613   | Unit 4 F-001 Dredging and Riprap Project | 203,970.75 | 203,970.75 |

**Total : \$203,970.75**

**Approval Information**

SUSAN P. SCHEFF Board - Approved 08/13/2026 10:40 AM  
203,970.75  
CLIFFORD D. BEATTY Executive Director - 08/13/2026 9:42 AM  
Approved 203,970.75  
KATHLEEN E. Finance Director - Approved 08/12/2026 9:44 AM  
ROUNDTREE 203,970.75  
KATHLEEN E. Budget Manager - Approved 08/12/2026 9:44 AM  
ROUNDTREE 203,970.75  
Kimberly A. Leser District Engineer - Approved 08/12/2026 9:41 AM  
203,970.75  
KENNITH R. Department Manager - 08/11/2026 12:52 PM  
ROUNDTREE Approved 203,970.75  
Joseph Kusnir Requester - Submitted 08/11/2026 12:48 PM  
203,970.75  
Joseph Kusnir Requester - Submitted 08/11/2026 11:15 AM  
203,970.75

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](http://www.npbcid.org)

## EXECUTIVE SUMMARY

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

**DATE:** August 26, 2026

**FROM:** Kenneth R. Roundtree, Director of Operations

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

**RE:** Unit of Development No. 5B – Baywinds  
Consider Purchase Order No. 26-1134 to Glasgow Equipment Service, Inc.  
Purchase and Installation of Fuel Polisher

---

### **Background**

Northern Palm Beach County Improvement District owns/maintains 13 diesel fuel tanks used to supply backup emergency generators in the event of power interruptions, as well as fuel for Northern's diesel-fueled vehicles. The tanks vary in volume from 500 to 3000 gallons. The tanks are located at Northern's Stormwater Pump Stations as well as the Northern's Administration Building fueling site.

The tanks are filled to capacity prior to hurricane season and then refilled as necessary during the year, based on usage. With the exception of the minor amount of fuel used for monthly maintenance operation, the majority of the fuel typically remains unused during any given year. When diesel fuel remains in a tank unused for a long period of time, water, sediments and other particulates will accumulate and degradation of the fuel is accelerated. When that happens, the only options are to drain the tank or hire a company to annually polish the fuel to remove the water, sediments and other particulates that could damage the equipment using the fuel.

Fuel Polishers are mechanical devices that are capable of providing fuel filtration and purification in order to maintain the diesel fuel held in storage. The system basically circulates the fluid from the storage tank, through the system, removing water and particulate matter, then returns the clean, dry fuel back to the storage tank. These individual devices are installed on each tank and are more economical than hiring a company to clean the fuel annually. In addition, the fuel is constantly kept in optimal condition rather than only cleaned annually.

Glasgow Equipment Service, Inc. maintains Northern's fuel systems and has provided quotes for each individual installation. Individual Purchase Orders are prepared when ready to install them on each fuel storage tank.

To date, ten polishers have been installed at various pump stations. Purchase Order No. 26-1134 is specifically for Unit 5B - Baywinds. This will complete Northern's Fuel Polisher Installation program.

### **Fiscal Impact**

This project is budgeted in the Fiscal Year 2025/2026 maintenance budget.

### **Recommendation**

Northern Staff recommends Board approval of Purchase Order No. 26-1134 to Glasgow Equipment Service, Inc. in the amount of \$33,980.00.



Area of Work

**QUOTATION & CONTRACT**

For Installation or Service

DATE: 15 JULY 2026

PAGE \_\_\_1\_\_\_ OF \_\_\_3\_\_\_

**GLASGOW EQUIPMENT SERVICE, INC.**

P.O. BOX 10087

RIVIERA BEACH, FLORIDA 33419-0087

PHONE (561) 842-7236 \* FAX (561) 842-7402

NORTHERN PALM BEACH COUNTY

IMPROVEMENT DISTRICT

359 HIATT DRIVE

PALM BEACH GARDENS, FL. 33418

ATTN: MATT LEE

RE: FURNISH AND INSTALL (1) SS  
CF5.0-PLC FUEL TECH SYSTEMS  
FUEL POLISHER AT BAYWINDS  
PUMP STATION

IN RESPONSE TO YOUR INQUIRY, WE SUBMIT THE FOLLOWING PROPOSAL:

- MOBILIZE CREWS TO THE SITE AND SAFETY OFF AREA OF WORK.
- FURNISH AND INSTALL (1) NEW SS CF5.0-PLC-ENCLOSURE FUELTEC SYSTEMS FUEL POLISHER WITH MOUNTING POST AND ADDITIONAL REPLACEMENT FILTER KIT.
- SET AND LAG DOWN THE MOUNTING POST. MOUNT NEW FUELTEC POLISHER ONTO POST AT THE SIDE OF THE TANK SLAB.
- INSTALL NEW TANK FLANGE KIT WITH BIO-VAC PICK UP, THERMAL EXPANTION VALVE, AND BALL CHECK VALVE AT 2" TANK OPENING ONTO THE EXISTING FUEL TANK.
- PIPE IN NEW 1" SCHEDULE 40 BLACK STEEL PIPE AND FITTINGS FOR SUPPLY AND RETURN PIPING TO AND FROM THE NEW FUEL POLISHER.
- INSTALL NEW CONDUIT FROM THE POLISHER BACK TO THE ELECTRIC PANEL WITH A NEW 20 AMP DEDICATED BREAKER. PULL IN THE REQUIRED WIRING AND MAKE UP ALL CONNECTIONS. LABEL THE ELECTRICAL PANEL FOR FUEL POLISHER.
- AIR TEST LINES AND CHECK FOR ANY LEAKS. START UP AND TEST POLISHER FOR PROPER OPERATION.
- PRIME AND PAINT PIPING RED TO MATCH THE EXISTING PIPE.
- CLEAN UP WORK AREA.

**TOTAL BID..... \$33,980.00****25% DEPOSIT REQUESTED UPON CONTRACT AGREEMENT. BALANCE DUE UPON COMPLETION.****EXCLUSIONS AND CLARIFICATIONS:**

- NO ENGINEERING OR PERMITTING INCLUDED.
- NOT RESPONSIBLE FOR PRE-EXISTING CONDITIONS.
- BASED ON A REASONABLE ACCESS TO THE WORK AREA.
- NO ADDITIONAL ELECTRIC WORK INCLUDED OUTSIDE OF THIS PROPOSAL.

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT ME. THANK YOU FOR THE OPPORTUNITY TO BE OF SERVICE.

SINCERELY,

MARTY PARISH,  
GLASGOW EQUIPMENT SERVICE, INC.  
CELL 561-379-9873  
OFFICE- 561- 842-7236 EXT: 123  
MARTY@GLASGOWEQUIPMENT.COM

# QUOTATION & CONTRACT

## For Installation or Service

DATE: 15 JULY 2026

PAGE 2 OF 3

### GLASGOW EQUIPMENT SERVICE, INC.

#### TERMS AND CONDITIONS

**PRICES** – Prices quoted are for acceptance within 30 days and, unless otherwise specified, are subject to change without notice after that date.

**RATES** – All labor charges are based upon working during normal hours. Unless otherwise stated, requirements of the customer, (or other conditions over which Glasgow has no control) which make it necessary to pay Glasgow's employees or sub-contractors at overtime rates will result in additional charges. Delays caused by circumstances out of Glasgow's control which make overtime work necessary in order to complete on schedule will also result in additional charges to cover overtime rates.

**DELIVERY** – Glasgow will inform customer when equipment is ready for delivery to job site but will not deliver it until requested to do so by the customer. It is the customer's responsibility to make sure that job site is accessible for delivery, that space is available to unload and store the equipment, and that authorized personnel are present at job site to take delivery of equipment on arrival. Any wasted journeys or wasted time caused by conditions which delay or prevent delivery will be charged for.

**TITLE** – Title to equipment passes to customer on delivery and Glasgow is not responsible for loss or damage to equipment after delivery.

However, Glasgow retains title (for security purposes only) to all equipment until paid in full, and Glasgow may at its option repossess the same, upon customer's default in payment as provided hereunder, and charge customer with any deficiency. Delays or extra costs caused by equipment or parts found to be missing when required for installation are not included and will be charged for.

**TERMS OF PAYMENT** – Payment for equipment is due no later than 30 days after it is delivered to customer, regardless of whether or not installation has commenced. Payment for work, including installation or service work, is due on completion unless the work takes more than one month to complete, in which case monthly bills for percentage of work completed will be presented, and will be due on presentation. If the quotation specifies an advanced payment, this will be paid before work commences. Glasgow may refuse to start or to continue work if payments are not made as provided.

**LIEN RIGHTS** – To protect all parties, a mechanic lien will be automatically filed where payment is not received according to the terms stated above.

**WARRANTY** – Materials supplied by Glasgow are guaranteed for 90 days from the date of installation or delivery, ordinary use, wear and tear, or damage from abuse or accident excepted. It is understood that products and parts not manufactured and work not performed by Glasgow are warranted only to the extent and in manner that the same are warranted to Glasgow by Glasgow's vendors and then only to the extent that Glasgow is able to enforce such warranty. In enforcing such warranty it is understood that Glasgow shall have no obligation to initiate litigation unless the customer undertakes to pay all costs and expenses therefore, including but not limited to attorney's fees, and indemnifies Glasgow against any liabilities to Glasgow's vendors arising out of such litigation. This warranty is in lieu of any other liability for defects. Glasgow makes no warranty of merchantability and no warranties which extend beyond the description in this contract, nor are there any other warranties, express or implied, by operation of law or otherwise. The equipment should be periodically inspected, lubricated, and adjusted by competent personnel. This warranty is not intended to supplant normal maintenance service and shall not be construed to mean that Glasgow will provide free service for periodic examination, lubrication or adjustment due to normal use, nor will Glasgow correct, without charge, breakage, maladjustments or other trouble arising from abuse, misuse, improper or inadequate maintenance, or any other causes beyond Glasgow's control. In the event of a claim, customer must give Glasgow prompt written notice, and provided all payments due under the terms of this contract have been made in full, Glasgow will, at Glasgow's own expense, correct any proved defect by repair or replacement. Glasgow will not, under this warranty, reimburse customer for cost of work done by others, nor shall Glasgow be responsible for the performances of equipment to which any revisions of alterations have been made by others.

**EXCAVATION** – Excavation quotations are based on normal soil conditions. In the event any underground structures, cables, conduit, debris, rock, water or running sand are encountered, destroyed or damaged during the performing of the contract, Glasgow shall not be held responsible. If this situation arises, Glasgow will immediately stop the work and shall notify the customer of the additional expenses to be incurred by the excavation. If customer does not approve the additional expenses within 24 hours after being notified by Glasgow, Glasgow will proceed to do the work, and the cost shall be borne by customer. Finished grades are to be established and verified by customer before commencement of work. Glasgow's performance of this contract is contingent upon customer furnishing Glasgow with any necessary permission or priority required under the terms and conditions or government regulations affecting the acceptance of this order or the manufacture, delivery or installation of the equipment.

It is agreed that Glasgow's workmen shall be given a safe place in which to work and Glasgow reserves the right to discontinue work on the site whenever, in Glasgow's opinion, this provision is being violated.

Glasgow shall not be responsible in any way for the acts of others or for pro-rated expenses of any nature incurred by others in or about the project. Certificates of Workmen's Compensation, Bodily injury and Property Damage Liability insurance coverage will be furnished upon request. The premium for any bonds or insurance beyond Glasgow's standard coverage and limits will be an addition.

# QUOTATION & CONTRACT

For Installation or Service

DATE: 15 JULY 2026

PAGE 3 OF 3

In consideration of Glasgow's performance of the work herein described, at the price stated, customer agrees to indemnify, defend and hold Glasgow harmless from all damages, claims, suits, expenses and payments resulting from loss, damage or injury including death, to person or property on account of or resulting from performance of this contract or from operation of the equipment whether before or after final acceptance, except as directly due to those acts or omissions of Glasgow's employees or those of Glasgow's sub-contractors.

Glasgow shall not be liable for any loss, damage or delay caused by acts of Government, strikes, lockouts, fire, explosions, theft, floods, riot, civil commotions, war, malicious mischief, or acts of God, or any cause beyond Glasgow's reasonable control, and in no event shall Glasgow be liable for consequential damages.

Should loss of or damage to Glasgow's material, tools or work occur at the erection site, customer shall compensate Glasgow therefore, unless such loss or damage results from Glasgow's own acts or omissions.

If any drawings, illustrations or descriptive matter are furnished with this proposal, they are approximate and are submitted only to show the general style and arrangement of equipment offered.

In the event of any default by customer in any payment, or of any other provision of this contract, the unpaid balance of the purchase price, less the cost of completing the work, as estimated by Glasgow, shall immediately become due and payable irrespective of the acceptance by Glasgow of notes from Glasgow or extension of time for payment.

The customer will insure the building and work which is situated on this premises in joint names, at the option of Glasgow, and the interest of the customer and Glasgow against loss or damage by fire or other loss. Customer shall procure and maintain insurance as full public liability insurance protecting both customer and Glasgow as co-insured. Such sums of insurance for the work which is being constructed will cover the cost of the work and materials used in and around the premises, and any policies issued pursuant hereto are to name customer and Glasgow, as their interest may appear. Copies of all insurance policies required to be issued hereunder shall be tendered to Glasgow, including any necessary endorsements. Any conditions in the customer's form of contract which conflicts with Glasgow's conditions state herein shall be void to the extent that it so conflicts.

In the event of any litigation arising as a result of this contract, the prevailing party will be entitled to recover a reasonable attorney's fee, and costs.

Customer \_\_\_\_\_

Authorized  
Signature \_\_\_\_\_

Name & Title  
Of signer \_\_\_\_\_

Date \_\_\_\_\_

**Glasgow Equipment Service, Inc.**

Authorized  
Signature \_\_\_\_\_

Name & Title  
Of signer \_\_\_\_\_

Date \_\_\_\_\_



# Northern Palm Beach County Improvement District

## Purchase Order

Purchase Order  
No.

26-1134

### Vendor :2038

### Glasgow Equipment Service, Inc

PO Box 10087  
Riviera Beach, FL 33419-0087  
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 07/27/2026  
Required Date 08/06/2026  
Prepared By Matthew Lee  
  
Workflow ID 07  
Status Board 2 Documents  
Description Fuel tec fuel polisher for Baywinds Unit-5B

Change Order 0

Project No

Invoice to Y  
follow

**Comments :** 25% down payment needed to order units and other 75% due upon completion of project. 12 week lead time. Work to be completed by 11/1/26. Item was budgeted in the 25/26 budget year at \$35,000 each.

| Qty | Unit Type | Fund | GL Acct | Item Description                            | Unit Price | Total     |
|-----|-----------|------|---------|---------------------------------------------|------------|-----------|
| 1   | EA        | 05B1 | 56401   | Fuel tec fuel polisher for Baywinds Unit-5B | 33,980.00  | 33,980.00 |

**Total : \$33,980.00**

### Approval Information

SUSAN P. SCHEFF Board - Approved 33,980.00 07/30/2026 11:29 AM  
CLIFFORD D. BEATTY Executive Director - Approved 33,980.00 07/30/2026 11:06 AM  
KATHLEEN E. ROUNDTREE Finance Director - Approved 33,980.00 07/29/2026 4:56 PM  
LAURA L. HAM Budget Manager - Approved 33,980.00 07/29/2026 4:41 PM  
Kimberly A. Leser District Engineer - Approved 33,980.00 07/28/2026 12:54 PM  
KENNITH R. ROUNDTREE Department Manager - Approved 33,980.00 07/28/2026 12:49 PM  
KENNITH R. ROUNDTREE Department Manager - Approved 33,980.00 07/28/2026 11:12 AM  
Matthew Lee Requester - Submitted 33,980.00 07/27/2026 1:23 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.



Northern Palm Beach County Improvement District  
359 Hiatt Drive, Palm Beach Gardens, Florida 33418  
561-624-7830 · fax 561-624-7839 · [www.npbcid.org](http://www.npbcid.org)

## EXECUTIVE SUMMARY

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

**DATE:** August 26, 2026

**FROM:** Kenneth R. Roundtree, Director of Operations

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

**RE:** Unit of Development No. 11 – PGA National  
Ratification of Purchase Order No. 26-1129 to Flying Scot, Inc.  
Sidewalk Repairs

---

### **Background**

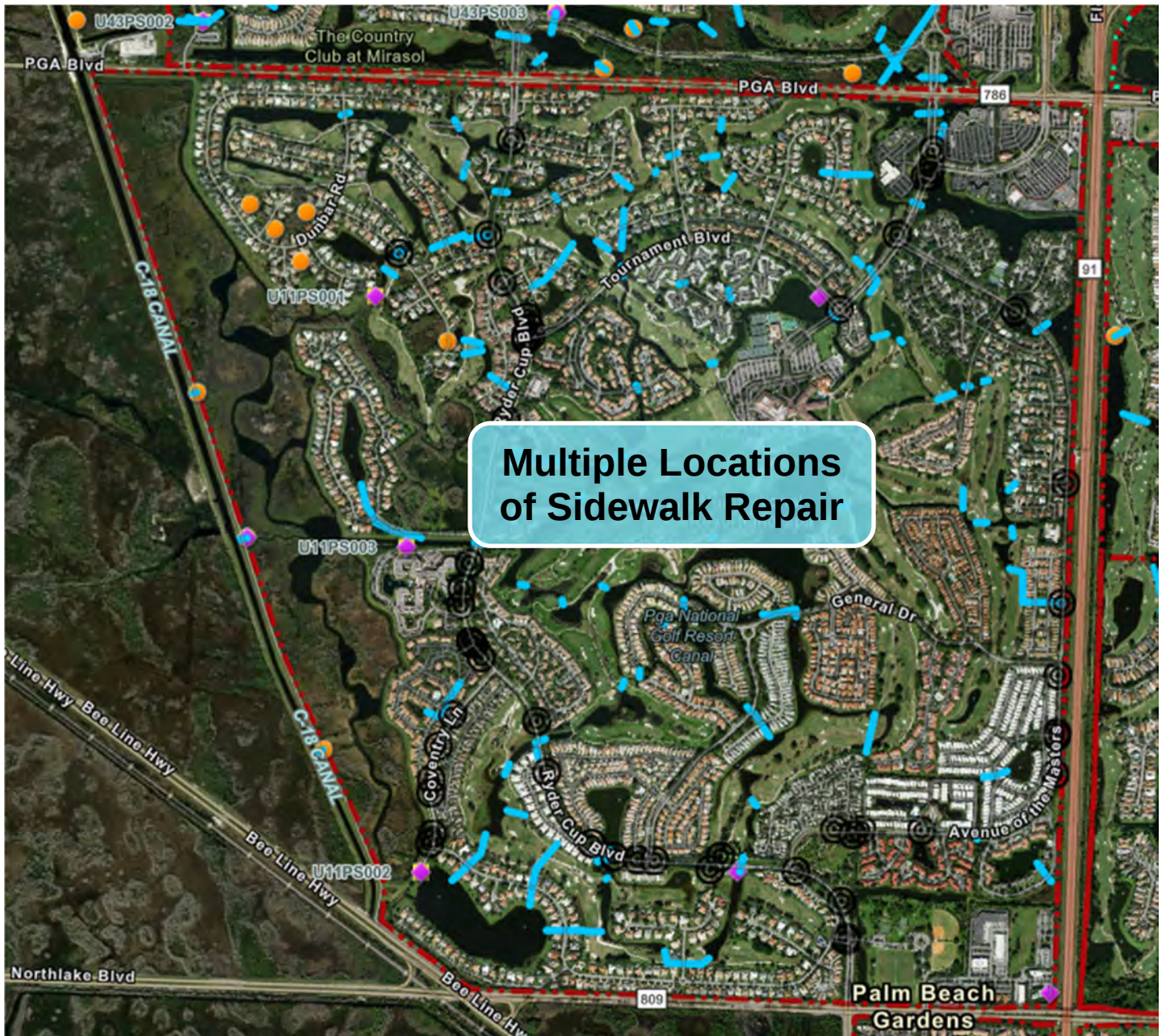
Northern is responsible for sidewalk repairs on the Northern-owned roads within PGA National. During routine sidewalk inspections, multiple areas were identified that require repair. A request for proposals was sent to three of Northern's approved contractors. Flying Scot Inc. provided the lowest quote in the amount of \$29,196.00. Due to the extensive use of the sidewalks within the development, Staff proceeded with the repairs as soon as possible.

### **Fiscal Impact**

Sufficient maintenance funds are included in the Fiscal Year 2025/2026 Budget.

### **Recommendation**

Northern Staff recommends Board ratification of Purchase Order No. 26-1129 to Flying Scot, Inc. in the amount of 29,196.00.



**BID FORM FOR  
U11 Sidewalk Repair  
Unit of Development No. 11 PGA National**

| Item | Description                                           | Unit | Quantity |
|------|-------------------------------------------------------|------|----------|
| 1    | Sidewalk repair and replace 1622 sq Ft @ 6" thickness | LS   |          |
|      |                                                       |      |          |

**Total Bid Price**

| Florida Paving |             |
|----------------|-------------|
| Unit Cost      | Item Cost   |
|                |             |
|                | \$39,220.00 |
|                |             |

**\$39,220.00**

| Grandslam Concrete and Curbing |           |
|--------------------------------|-----------|
| Unit Cost                      | Item Cost |
|                                |           |
|                                |           |
|                                |           |

**No Response**

| Flying Scot |             |
|-------------|-------------|
| Unit Cost   | Item Cost   |
|             |             |
|             | \$29,196.00 |
|             |             |

**\$29,196.00**

| JW Cheatham |           |
|-------------|-----------|
| Unit Cost   | Item Cost |
|             |           |
|             |           |
|             |           |

**No Response**



# Northern Palm Beach County Improvement District

## Purchase Order

Purchase Order  
No.

26-1129

### Vendor :900

### Flying Scot, Inc.

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

Phone - / Fax -

### Billing and Shipping Address

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

### Document Information

Document Date 07/27/2026  
Required Date 08/06/2026  
Prepared By Justin Helms  
  
Workflow ID 07  
Status Board 2 Documents  
Description U11 Sidewalk Repair and Replace

Change Order 0

Project No

Invoice to Y  
follow

**Comments :** work to be performed within 15 daysRatification at 8/26/26 board meeting. Proceeding prior to board approval due to urgent need to repair sidewalks after marking.

| Qty | Unit Type | Fund | GL Acct | Item Description                | Unit Price | Total     |
|-----|-----------|------|---------|---------------------------------|------------|-----------|
| 1   | EA        | 1101 | 54611   | U11 Sidewalk Repair and Replace | 29,196.00  | 29,196.00 |

**Total : \$29,196.00**

### Approval Information

SUSAN P. SCHEFF Board - Approved 29,196.00 07/30/2026 1:05 PM  
CLIFFORD D. BEATTY Executive Director - Approved 29,196.00 07/30/2026 11:06 AM  
KATHLEEN E. ROUNDTREE Finance Director - Approved 29,196.00 07/29/2026 3:05 PM  
LAURA L. HAM Budget Manager - Approved 29,196.00 07/28/2026 9:03 AM  
Kimberly A. Leser District Engineer - Approved 29,196.00 07/27/2026 9:36 AM  
KENNITH R. ROUNDTREE Department Manager - Approved 29,196.00 07/27/2026 7:47 AM  
Justin Helms Requester - Submitted 29,196.00 07/27/2026 7:39 AM

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

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NPBCID is exempt from payment of State sales tax under Exemption 85-8012560376C-1 Exp. 5-31-28.

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Northern Palm Beach County Improvement District  
359 Hiatt Drive, Palm Beach Gardens, Florida 33418  
561-624-7830 · fax 561-624-7839 · [www.npbcid.org](http://www.npbcid.org)

## EXECUTIVE SUMMARY

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

**DATE:** August 26, 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. 26-1133 to Glasgow Equipment Service, Inc.  
Purchase and Installation of Fuel Polisher

---

### **Background**

Northern Palm Beach County Improvement District owns/maintains 13 diesel fuel tanks used to supply backup emergency generators in the event of power interruptions, as well as fuel for Northern's diesel-fueled vehicles. The tanks vary in volume from 500 to 3000 gallons. The tanks are located at Northern's Stormwater Pump Stations as well as the Northern's Administration Building fueling site.

The tanks are filled to capacity prior to hurricane season and then refilled as necessary during the year based on usage. With the exception of the minor amount of fuel used for monthly maintenance operation, the majority of the fuel typically remains unused during any given year. When diesel fuel remains in a tank unused for a long period of time, water, sediments and other particulates will accumulate and degradation of the fuel is accelerated. When that happens, the only options are to drain the tank or hire a company to annually polish the fuel to remove the water, sediments and other particulates that could damage the equipment using the fuel.

Fuel Polishers are mechanical devices that are capable of providing fuel filtration and purification in order to maintain the diesel fuel held in storage. The system basically circulates the fluid from the storage tank, through the system, removing water and particulate matter, then returns the clean, dry fuel back to the storage tank. These individual devices are installed on each tank and are more economical than hiring a company to clean the fuel annually. In addition, the fuel is constantly kept in optimal condition rather than only cleaned annually.

Glasgow Equipment Service, Inc. maintains Northern's fuel systems and has provided quotes for each individual installation. Individual Purchase Orders are prepared when ready to install them on each fuel storage tank.

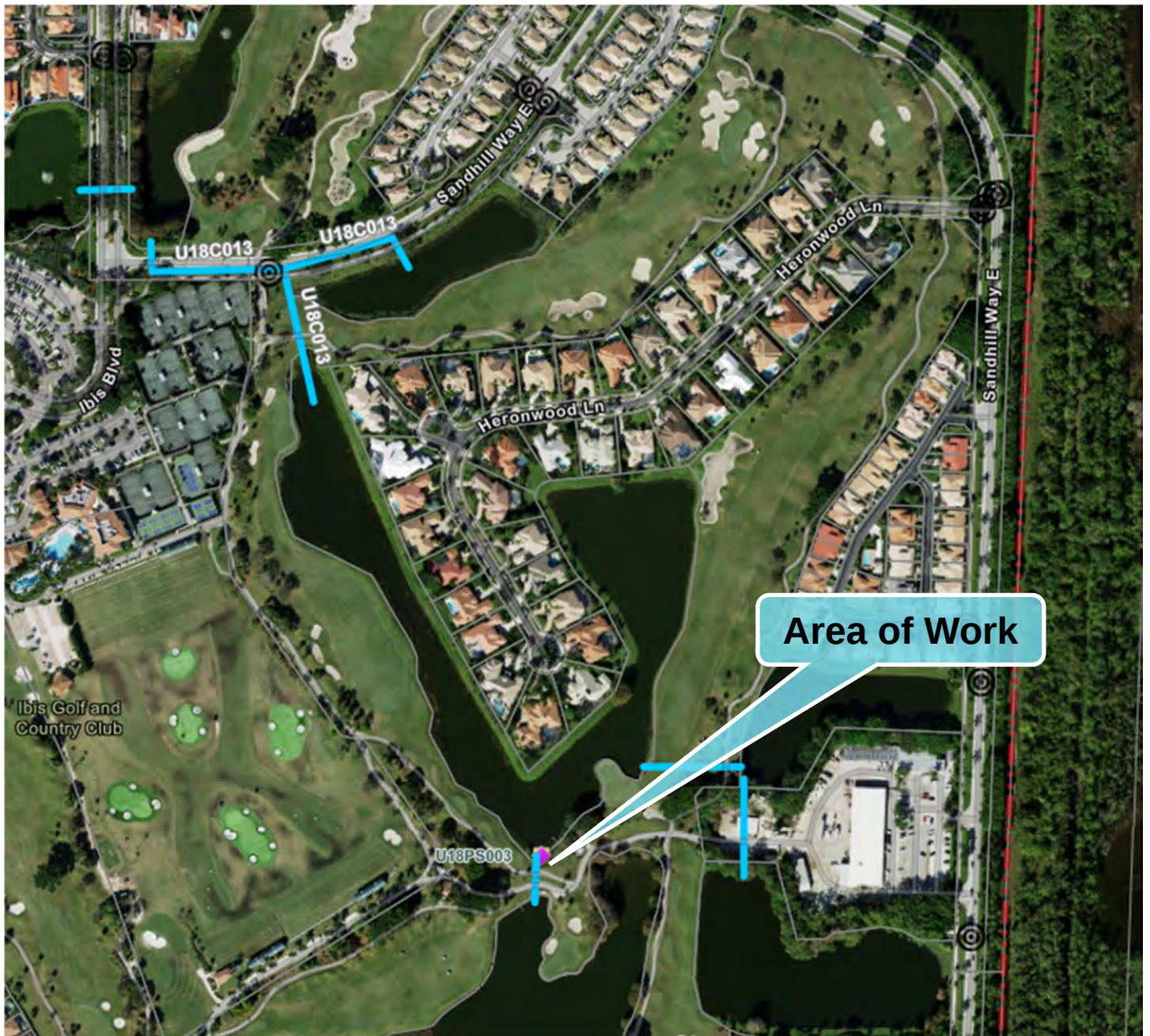
To date, ten polishers have been installed at various pump stations. Purchase Order No. 26-1133 is specifically for Unit 18 - Ibis Golf & Country Club - Intermediate Pump Station.

**Fiscal Impact**

This project is budgeted in the Fiscal Year 2025/2026 maintenance budget.

**Recommendation**

Northern Staff recommends Board approval of Purchase Order No. 26-1133 to Glasgow Equipment Service, Inc. in the amount of \$33,980.00.



## QUOTATION & CONTRACT

For Installation or Service

DATE: 15 JULY 2026

PAGE \_\_\_1\_\_\_ OF \_\_\_3\_\_\_

### GLASGOW EQUIPMENT SERVICE, INC.

P.O. BOX 10087

RIVIERA BEACH, FLORIDA 33419-0087

PHONE (561) 842-7236 \* FAX (561) 842-7402

NORTHERN PALM BEACH COUNTY

IMPROVEMENT DISTRICT

359 HIATT DRIVE

PALM BEACH GARDENS, FL. 33418

ATTN: MATT LEE

RE: FURNISH AND INSTALL (1) SS  
CF5.0-PLC FUEL TECH SYSTEMS  
FUEL POLISHER AT IBIS INTERMEDIATE  
PUMP STATION

#### IN RESPONSE TO YOUR INQUIRY, WE SUBMIT THE FOLLOWING PROPOSAL:

- MOBILIZE CREWS TO THE SITE AND SAFETY OFF AREA OF WORK.
- FURNISH AND INSTALL (1) NEW SS CF5.0-PLC-ENCLOSURE FUELTEC SYSTEMS FUEL POLISHER WITH MOUNTING POST AND ADDITIONAL REPLACEMENT FILTER KIT.
- SET AND LAG DOWN THE MOUNTING POST. MOUNT NEW FUELTEC POLISHER ONTO POST AT THE SIDE OF THE TANK SLAB.
- INSTALL NEW TANK FLANGE KIT WITH BIO-VAC PICK UP, THERMAL EXPANTION VALVE, AND BALL CHECK VALVE AT 2" TANK OPENING ONTO THE EXISTING FUEL TANK.
- PIPE IN NEW 1" SCHEDULE 40 BLACK STEEL PIPE AND FITTINGS FOR SUPPLY AND RETURN PIPING TO AND FROM THE NEW FUEL POLISHER.
- INSTALL NEW CONDUIT FROM THE POLISHER BACK TO THE ELECTRIC PANEL WITH A NEW 20 AMP DEDICATED BREAKER. PULL IN THE REQUIRED WIRING AND MAKE UP ALL CONNECTIONS. LABEL THE ELECTRICAL PANEL FOR FUEL POLISHER.
- AIR TEST LINES AND CHECK FOR ANY LEAKS. START UP AND TEST POLISHER FOR PROPER OPERATION.
- PRIME AND PAINT PIPING RED TO MATCH THE EXISTING PIPE.
- CLEAN UP WORK AREA.

**TOTAL BID..... \$33,980.00**

**25% DEPOSIT REQUESTED UPON CONTRACT AGREEMENT. BALANCE DUE UPON COMPLETION.**

#### **EXCLUSIONS AND CLARIFICATIONS:**

- NO ENGINEERING OR PERMITTING INCLUDED.
- NOT RESPONSIBLE FOR PRE-EXISTING CONDITIONS.
- BASED ON A REASONABLE ACCESS TO THE WORK AREA.
- NO ADDITIONAL ELECTRIC WORK INCLUDED OUTSIDE OF THIS PROPOSAL.

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT ME. THANK YOU FOR THE OPPORTUNITY TO BE OF SERVICE.

SINCERELY,

MARTY PARISH,  
GLASGOW EQUIPMENT SERVICE, INC.  
CELL 561-379-9873  
OFFICE- 561- 842-7236 EXT: 123  
MARTY@GLASGOWEQUIPMENT.COM

# QUOTATION & CONTRACT

## For Installation or Service

DATE: 15 JULY 2026

PAGE 2 OF 3

### GLASGOW EQUIPMENT SERVICE, INC.

#### TERMS AND CONDITIONS

**PRICES** – Prices quoted are for acceptance within 30 days and, unless otherwise specified, are subject to change without notice after that date.

**RATES** – All labor charges are based upon working during normal hours. Unless otherwise stated, requirements of the customer, (or other conditions over which Glasgow has no control) which make it necessary to pay Glasgow's employees or sub-contractors at overtime rates will result in additional charges. Delays caused by circumstances out of Glasgow's control which make overtime work necessary in order to complete on schedule will also result in additional charges to cover overtime rates.

**DELIVERY** – Glasgow will inform customer when equipment is ready for delivery to job site but will not deliver it until requested to do so by the customer. It is the customer's responsibility to make sure that job site is accessible for delivery, that space is available to unload and store the equipment, and that authorized personnel are present at job site to take delivery of equipment on arrival. Any wasted journeys or wasted time caused by conditions which delay or prevent delivery will be charged for.

**TITLE** – Title to equipment passes to customer on delivery and Glasgow is not responsible for loss or damage to equipment after delivery.

However, Glasgow retains title (for security purposes only) to all equipment until paid in full, and Glasgow may at its option repossess the same, upon customer's default in payment as provided hereunder, and charge customer with any deficiency. Delays or extra costs caused by equipment or parts found to be missing when required for installation are not included and will be charged for.

**TERMS OF PAYMENT** – Payment for equipment is due no later than 30 days after it is delivered to customer, regardless of whether or not installation has commenced. Payment for work, including installation or service work, is due on completion unless the work takes more than one month to complete, in which case monthly bills for percentage of work completed will be presented, and will be due on presentation. If the quotation specifies an advanced payment, this will be paid before work commences. Glasgow may refuse to start or to continue work if payments are not made as provided.

**LIEN RIGHTS** – To protect all parties, a mechanic lien will be automatically filed where payment is not received according to the terms stated above.

**WARRANTY** – Materials supplied by Glasgow are guaranteed for 90 days from the date of installation or delivery, ordinary use, wear and tear, or damage from abuse or accident excepted. It is understood that products and parts not manufactured and work not performed by Glasgow are warranted only to the extent and in manner that the same are warranted to Glasgow by Glasgow's vendors and then only to the extent that Glasgow is able to enforce such warranty. In enforcing such warranty it is understood that Glasgow shall have no obligation to initiate litigation unless the customer undertakes to pay all costs and expenses therefore, including but not limited to attorney's fees, and indemnifies Glasgow against any liabilities to Glasgow's vendors arising out of such litigation. This warranty is in lieu of any other liability for defects. Glasgow makes no warranty of merchantability and no warranties which extend beyond the description in this contract, nor are there any other warranties, express or implied, by operation of law or otherwise. The equipment should be periodically inspected, lubricated, and adjusted by competent personnel. This warranty is not intended to supplant normal maintenance service and shall not be construed to mean that Glasgow will provide free service for periodic examination, lubrication or adjustment due to normal use, nor will Glasgow correct, without charge, breakage, maladjustments or other trouble arising from abuse, misuse, improper or inadequate maintenance, or any other causes beyond Glasgow's control. In the event of a claim, customer must give Glasgow prompt written notice, and provided all payments due under the terms of this contract have been made in full, Glasgow will, at Glasgow's own expense, correct any proved defect by repair or replacement. Glasgow will not, under this warranty, reimburse customer for cost of work done by others, nor shall Glasgow be responsible for the performances of equipment to which any revisions of alterations have been made by others.

**EXCAVATION** – Excavation quotations are based on normal soil conditions. In the event any underground structures, cables, conduit, debris, rock, water or running sand are encountered, destroyed or damaged during the performing of the contract, Glasgow shall not be held responsible. If this situation arises, Glasgow will immediately stop the work and shall notify the customer of the additional expenses to be incurred by the excavation. If customer does not approve the additional expenses within 24 hours after being notified by Glasgow, Glasgow will proceed to do the work, and the cost shall be borne by customer. Finished grades are to be established and verified by customer before commencement of work. Glasgow's performance of this contract is contingent upon customer furnishing Glasgow with any necessary permission or priority required under the terms and conditions or government regulations affecting the acceptance of this order or the manufacture, delivery or installation of the equipment.

It is agreed that Glasgow's workmen shall be given a safe place in which to work and Glasgow reserves the right to discontinue work on the site whenever, in Glasgow's opinion, this provision is being violated.

Glasgow shall not be responsible in any way for the acts of others or for pro-rated expenses of any nature incurred by others in or about the project. Certificates of Workmen's Compensation, Bodily injury and Property Damage Liability insurance coverage will be furnished upon request. The premium for any bonds or insurance beyond Glasgow's standard coverage and limits will be an addition.

# QUOTATION & CONTRACT

For Installation or Service

DATE: 15 JULY 2026

PAGE 3 OF 3

In consideration of Glasgow's performance of the work herein described, at the price stated, customer agrees to indemnify, defend and hold Glasgow harmless from all damages, claims, suits, expenses and payments resulting from loss, damage or injury including death, to person or property on account of or resulting from performance of this contract or from operation of the equipment whether before or after final acceptance, except as directly due to those acts or omissions of Glasgow's employees or those of Glasgow's sub-contractors.

Glasgow shall not be liable for any loss, damage or delay caused by acts of Government, strikes, lockouts, fire, explosions, theft, floods, riot, civil commotions, war, malicious mischief, or acts of God, or any cause beyond Glasgow's reasonable control, and in no event shall Glasgow be liable for consequential damages.

Should loss of or damage to Glasgow's material, tools or work occur at the erection site, customer shall compensate Glasgow therefore, unless such loss or damage results from Glasgow's own acts or omissions.

If any drawings, illustrations or descriptive matter are furnished with this proposal, they are approximate and are submitted only to show the general style and arrangement of equipment offered.

In the event of any default by customer in any payment, or of any other provision of this contract, the unpaid balance of the purchase price, less the cost of completing the work, as estimated by Glasgow, shall immediately become due and payable irrespective of the acceptance by Glasgow of notes from Glasgow or extension of time for payment.

The customer will insure the building and work which is situated on this premises in joint names, at the option of Glasgow, and the interest of the customer and Glasgow against loss or damage by fire or other loss. Customer shall procure and maintain insurance as full public liability insurance protecting both customer and Glasgow as co-insured. Such sums of insurance for the work which is being constructed will cover the cost of the work and materials used in and around the premises, and any policies issued pursuant hereto are to name customer and Glasgow, as their interest may appear. Copies of all insurance policies required to be issued hereunder shall be tendered to Glasgow, including any necessary endorsements. Any conditions in the customer's form of contract which conflicts with Glasgow's conditions state herein shall be void to the extent that it so conflicts.

In the event of any litigation arising as a result of this contract, the prevailing party will be entitled to recover a reasonable attorney's fee, and costs.

Customer \_\_\_\_\_

Authorized  
Signature \_\_\_\_\_

Name & Title  
Of signer \_\_\_\_\_

Date \_\_\_\_\_

**Glasgow Equipment Service, Inc.**

Authorized  
Signature \_\_\_\_\_

Name & Title  
Of signer \_\_\_\_\_

Date \_\_\_\_\_



# Northern Palm Beach County Improvement District

## Purchase Order

Purchase Order  
No.

26-1133

### Vendor :2038

### Glasgow Equipment Service, Inc

PO Box 10087  
Riviera Beach, FL 33419-0087  
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 07/27/2026  
Required Date 08/06/2026  
Prepared By Matthew Lee  
  
Workflow ID 07  
Status Board 2 Documents  
Description Fuel tec fuel strainer for Unit-18  
Intermediate Station

Change Order 0

Project No

Invoice to Y  
follow

**Comments :** 25% down payment needed to order units and other 75% due upon completion of project. 12 week lead time. Work to be completed by 11/1/26. Item was budgeted in the 25/26 budget for \$35,000 each

| Qty | Unit Type | Fund | GL Acct | Item Description                                        | Unit Price | Total     |
|-----|-----------|------|---------|---------------------------------------------------------|------------|-----------|
| 1   | EA        | 1801 | 56401   | Fuel tec fuel strainer for Unit-18 Intermediate Station | 33,980.00  | 33,980.00 |

**Total : \$33,980.00**

### Approval Information

SUSAN P. SCHEFF Board - Approved 33,980.00 07/30/2026 11:32 AM  
CLIFFORD D. BEATTY Executive Director - Approved 33,980.00 07/30/2026 11:06 AM  
KATHLEEN E. ROUNDTREE Finance Director - Approved 33,980.00 07/29/2026 4:56 PM  
LAURA L. HAM Budget Manager - Approved 33,980.00 07/29/2026 4:43 PM  
Kimberly A. Leser District Engineer - Approved 33,980.00 07/28/2026 12:54 PM  
KENNITH R. ROUNDTREE Department Manager - Approved 33,980.00 07/28/2026 12:48 PM  
KENNITH R. ROUNDTREE Department Manager - Approved 33,980.00 07/28/2026 11:12 AM  
Matthew Lee Requester - Submitted 33,980.00 07/27/2026 1:17 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.



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:** August 26, 2026

**FROM:** Kathleen Maloney-Pollack, Technical Assistant

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

**RE:** Award of General Services Contract  
BrightView Landscape Services, Inc.

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### **Background**

Northern received a proposal from BrightView Landscape Services, 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, BrightView Landscape Services, 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 BrightView Landscape Services, Inc.

September 3, 2026

Shannon Ramsey-Chessman, CPA, CGFO  
Ad Interim Clerk & Comptroller  
Palm Beach County  
301 North Olive Avenue, Suite 206  
West Palm Beach, FL 33401

Re: Northern Palm Beach County Improvement District  
Board of Supervisors Meeting Schedule  
October 2026 through September 2027

Dear Ms. Chessman:

Pursuant to the requirements of Chapter 189.015 (1), Florida Statutes, listed below is the schedule of regular meetings of the Board of Supervisors of Northern Palm Beach County Improvement District from October 2026 through September 2027.

| <u>DATE:</u>      | <u>TIME:</u> | <u>LOCATION:</u>              |                        |
|-------------------|--------------|-------------------------------|------------------------|
| October 14, 2026  | 8:00 a.m.*   | Administrative Building & EOC |                        |
| October 28, 2026  | 8:00 a.m.    | Administrative Building & EOC |                        |
| November 18, 2026 | 8:00 a.m.    | Administrative Building & EOC | <b>Annual Meeting</b>  |
| November 18, 2026 | 8:00 a.m.    | Administrative Building & EOC | <b>Regular Meeting</b> |
| December 16, 2026 | 8:00 a.m.    | Administrative Building & EOC |                        |
| January 13, 2027  | 8:00 a.m.*   | Administrative Building & EOC |                        |
| January 27, 2027  | 8:00 a.m.    | Administrative Building & EOC |                        |
| February 10, 2027 | 8:00 a.m.*   | Administrative Building & EOC |                        |
| February 24, 2027 | 8:00 a.m.    | Administrative Building & EOC |                        |
| March 10, 2027    | 8:00 a.m.*   | Administrative Building & EOC |                        |
| March 24, 2027    | 8:00 a.m.    | Administrative Building & EOC |                        |
| April 14, 2027    | 8:00 a.m.*   | Administrative Building & EOC |                        |
| April 28, 2027    | 8:00 a.m.    | Administrative Building & EOC |                        |
| May 12, 2027      | 8:00 a.m.*   | Administrative Building & EOC |                        |
| May 26, 2027      | 8:00 a.m.    | Administrative Building & EOC |                        |

|                    |            |                               |
|--------------------|------------|-------------------------------|
| June 9, 2027       | 8:00 a.m.* | Administrative Building & EOC |
| June 23, 2027      | 8:00 a.m.  | Administrative Building & EOC |
| July 14, 2027      | 8:00 a.m.* | Administrative Building & EOC |
| July 28, 2027      | 8:00 a.m.  | Administrative Building & EOC |
| August 11, 2027    | 8:00 a.m.* | Administrative Building & EOC |
| August 25, 2027    | 8:00 a.m.  | Administrative Building & EOC |
| September 8, 2027  | 8:00 a.m.* | Administrative Building & EOC |
| September 22, 2027 | 8:00 a.m.  | Administrative Building & EOC |

The dates marked with an asterisk denote possible Board of Supervisors or Committee meetings which may be held, on an as-needed basis.

Please contact this office with any questions you may have regarding this matter.

Sincerely,

C. Danvers Beatty, P.E.  
Executive Director

CDB/sps

c: South Florida Water Management District  
Town of Jupiter  
Village of Tequesta  
City of Palm Beach Gardens  
Village of North Palm Beach  
City of Riviera Beach  
City of West Palm Beach  
Town of Lake Park  
Village of Wellington  
Northern Board of Supervisors  
Caldwell, Pacetti, et al.  
Nabors, Giblin & Nickerson, P.A.  
CBIZ CPAs, P.C.  
NPBCID Project/Consulting Engineers

**RECOMMENDED DISBURSEMENTS FOR  
AUGUST 26, 2026 BOARD MEETING**

|                                   | <b>BOND/COI**</b> | <b>EIPC*</b>     | <b>NOTE<br/>PROCEEDS</b> | <b>LANDOWNER<br/>FUNDS</b> | <b>TOTALS</b>     |
|-----------------------------------|-------------------|------------------|--------------------------|----------------------------|-------------------|
| <b>Unit No. 2C - Alton</b>        | <b>3,550.09</b>   | <b>-</b>         |                          |                            | <b>3,550.09</b>   |
| <b>Unit No. 5A - Vista Center</b> |                   |                  | <b>385,924.63</b>        |                            | <b>385,924.63</b> |
| <b>Unit No. 11 - PGA National</b> |                   | <b>19,332.00</b> |                          |                            | <b>19,332.00</b>  |
| <b>Unit No. 23 - The Shores</b>   |                   | <b>76,810.00</b> |                          |                            | <b>76,810.00</b>  |
| <b>Unit No. 53 - Arden</b>        | <b>249,820.46</b> |                  |                          |                            | <b>249,820.46</b> |
| <b>Multi-Unit</b>                 |                   | <b>-</b>         | <b>132,892.04</b>        |                            | <b>132,892.04</b> |
|                                   |                   |                  |                          |                            |                   |
|                                   | <b>253,370.55</b> | <b>96,142.00</b> | <b>518,816.67</b>        | <b>-</b>                   | <b>868,329.22</b> |

\* Equity in Pooled Cash

\*\*Cost of Issuance

**UNIT OF DEVELOPMENT NO. 2C  
DISBURSEMENT NO. 209  
AUGUST 26, 2026**

|                                        | <b>BOND</b>     | <b>EIPC</b> | <b>TOTALS</b>   |
|----------------------------------------|-----------------|-------------|-----------------|
| <b>OTHER PROFESSIONALS:</b>            |                 |             |                 |
| <b>Caldwell &amp; Pacetti</b>          | <b>3,453.90</b> | <b>-</b>    |                 |
| (Legal Services-INV#133352 )           |                 |             | <b>3,453.90</b> |
| <b>NPBCID Reimbursements:</b>          |                 |             |                 |
| (NPBCID Personnel time, GIS & Auditor) | <b>96.19</b>    | <b>-</b>    |                 |
|                                        |                 |             | <b>96.19</b>    |
|                                        | <b>3,550.09</b> | <b>-</b>    | <b>3,550.09</b> |

**UNIT OF DEVELOPMENT NO. 5A  
DISBURSEMENT NO. 67  
AUGUST 26, 2026**

|                                         |              | <b><u>NOTE<br/>PROCEEDS</u></b> | <b><u>TOTAL</u></b>             |
|-----------------------------------------|--------------|---------------------------------|---------------------------------|
| <b>CONSTRUCTION:</b>                    |              |                                 |                                 |
| <b>Nu-Pipe, LLC</b>                     | <b>FINAL</b> | <b><u>51,792.33</u></b>         |                                 |
| (PO#26-483 Rehab Culvert)               |              |                                 |                                 |
| <b>Nu-Pipe, LLC</b>                     | <b>FINAL</b> | <b><u>90,049.05</u></b>         |                                 |
| (PO#26-731 Road Outfall Culvert Rehab)  |              |                                 |                                 |
| <b>Johnson-Davis, Inc.</b>              |              | <b><u>240,825.00</u></b>        |                                 |
| (PO#26-856 Replace Culvert)             |              |                                 | <b>382,666.38</b>               |
| <b>ENGINEERING:</b>                     |              |                                 |                                 |
| <b>Mock Roos &amp; Associates, Inc.</b> |              | <b><u>3,258.25</u></b>          |                                 |
| (PO#26-480 Spin Cast Rehab)             |              |                                 | <b>3,258.25</b>                 |
|                                         |              | <b><u><u>385,924.63</u></u></b> | <b><u><u>385,924.63</u></u></b> |

**UNIT OF DEVELOPMENT NO. 11**  
**DISBURSEMENT NO. 171**  
**AUGUST 26, 2026**

**EIPC**

**TOTAL**

**CONSTRUCTION:**

**Florida Pavement Services, Inc.**

(Ryder Cup Shoulder Mod N of Northlake)

**PO#26-611**

**FINAL**

**19,332.00**

**19,332.00**

**19,332.00**

**19,332.00**

**UNIT OF DEVELOPMENT NO. 23  
DISBURSEMENT NO. 14  
AUGUST 26, 2025**

**EIPC**

**TOTAL**

**CONSTRUCTION:**

**Top Dog Industries, LLC**

(PO#26-950 C008 pipe root removal & CIPP Line)

FINAL

**76,810.00**

**76,810.00**

**76,810.00**

**76,810.00**

**UNIT OF DEVELOPMENT NO. 53  
DISBURSEMENT NO. 160  
AUGUST 26, 2026**

|                                                                         | <b>BOND</b>       | <b>TOTAL</b>      |
|-------------------------------------------------------------------------|-------------------|-------------------|
| <b>CONSTRUCTION:</b>                                                    |                   |                   |
| <b>Brightview Landscape</b><br>(Phase 3 Linear Park PO#26-232)          | <b>244,789.24</b> |                   |
|                                                                         |                   | <b>244,789.24</b> |
| <b>OTHER PROFESSIONALS:</b>                                             |                   |                   |
| <b>Caldwell &amp; Pacetti</b><br>(Legal Services-INV#133271)            | <b>986.00</b>     |                   |
|                                                                         |                   | <b>986.00</b>     |
| <b>MISCELLANEOUS:</b>                                                   |                   |                   |
| <b>NPBCID Reimbursements:</b><br>(NPBCID Personnel time, GIS & Auditor) | <b>4,045.22</b>   |                   |
|                                                                         |                   | <b>4,045.22</b>   |
|                                                                         | <b>249,820.46</b> | <b>249,820.46</b> |

**MULTI-UNIT  
DISBURSEMENT NO. 10  
AUGUST 26, 2026**

|  | NOTE<br>PROCEEDS | EIPC | TOTALS |
|--|------------------|------|--------|
|--|------------------|------|--------|

**CONSTRUCTION:**

|                           |                   |          |                   |
|---------------------------|-------------------|----------|-------------------|
| <b>C. R. Dunn, Inc.</b>   | <b>132,892.04</b> | <b>-</b> |                   |
| (Multi-Unit Control Panel |                   |          |                   |
| Replacement PO#25-571)    |                   |          | <b>132,892.04</b> |

|                   |          |                   |
|-------------------|----------|-------------------|
| <b>132,892.04</b> | <b>-</b> | <b>132,892.04</b> |
|-------------------|----------|-------------------|



Northern Palm Beach County Improvement District  
359 Hiatt Drive, Palm Beach Gardens, Florida 33418  
561-624-7830 · fax 561-624-7839 · [www.npbcid.org](http://www.npbcid.org)

## EXECUTIVE SUMMARY

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

**DATE:** August 26, 2026

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

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

**RE:** Unit of Development No. 5A – Vista Center of Palm Beach  
Consider Purchase Order No. 26-1212 to Emerald Dunes Golf Course  
Golf Course Restoration Associated with Emergency Culvert Replacement

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### **Background**

In May 2026, the Board approved ratification of the issuance of Purchase Order No. 26-856 to Johnson-Davis, Inc. to remove an existing collapsed 84-inch outfall and replace it with approximately 300 linear feet of 60-inch HDPE pipe within the Emerald Dunes Golf Course. The Johnson-Davis Purchase Order included placement of additional fill to bring the golf course back to rough grade, but excluded the cost to repair the specialized areas of the golf course impacted by the proposed work.

At the time of the emergency repair, Staff documented the existing landscaping conditions in order to validate restoration cost estimates. During closeout of the project, Staff began the process of coordinating with the Emerald Dunes Golf Course (EDGC) to obtain a cost to restore the areas of the golf course impacted by this work. Johnson-Davis has completed the work within the area of the golf course and EDGC personnel provided proposals from their vendors for the replacement of golf course drainage, golf course irrigation, cart path, finished grading, specialized sod and the replacement of an extensive landscaped privacy berm removed for equipment access required to complete the outfall replacement work. In addition, an invoice was submitted for repair costs associated with modification of the irrigation system required during the installation of the new 60-inch outfall pipe.

Staff has reviewed the request and given the circumstances, find the estimate to be reasonable. Reimbursement will occur once the Emerald Dunes Golf Course provides paid invoice receipts for the approved restoration and repair work. Maximum reimbursement shall be \$262,624.38.

| <b>NPBCID UNIT 5A Vista Center<br/>Emerald Dunes Golf Course Hole 7 Fairway Restoration<br/>Proposal Summary</b> |                                                               |                     |
|------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|---------------------|
| <b>Ryangolf Corporation</b>                                                                                      | Drainage,<br>grading, cart<br>path,<br>specialty sod,<br>etc. | <b>\$113,654.00</b> |
| <b>Hadden Landscape, Inc.</b>                                                                                    | Landscape<br>privacy berm<br>and<br>associated<br>irrigation  | <b>\$125,150.00</b> |
| <b>Leibold Irrigation, Inc.</b>                                                                                  | Irrigation<br>Replacement                                     | <b>\$22,500.00</b>  |
| <b>Leibold Irrigation, Inc.</b>                                                                                  | Completed<br>Irrigation<br>Repair                             | <b>\$1,320.38</b>   |
| <b>EDGC Hole 7 Fairway Restoration Total Cost</b>                                                                |                                                               | <b>\$262,624.38</b> |

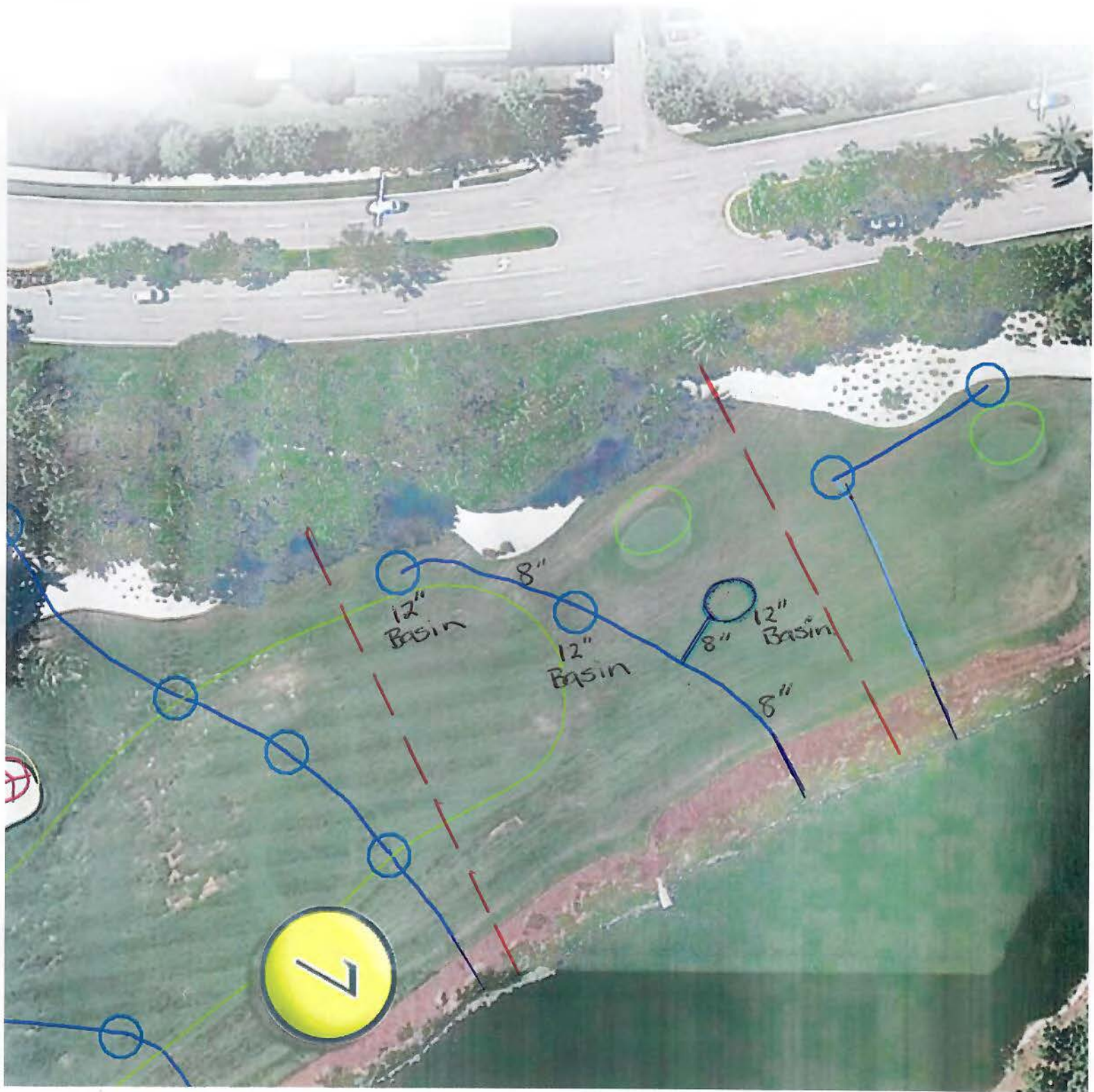
### **Fiscal Impact**

There are sufficient funds in the Fiscal Year 2025/2026 budgeted Unit 5A maintenance funds to cover the reimbursement.

### **Recommendation**

Northern Staff recommends approval of Purchase Order No. 26-1212 to Emerald Dunes Golf Course in an amount not to exceed \$262,624.38. Payment will be contingent upon submittal of paid invoices by Emerald Dunes Golf Course for the golf course restoration.

| ITEM | RYANGOLF CORPORATION<br>614 S. Military Trail, Deerfield Beach, FL 33442<br>Emerald Dunes Golf Club - Hole #7 Fairway Restoration<br>August 10, 2026                                                                                                                                                                                   | BID       |      | UNIT COST   | BID AMOUNT          |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------|-------------|---------------------|
|      |                                                                                                                                                                                                                                                                                                                                        | QUANTITY  | UNIT |             |                     |
| 1.   | Mobilization                                                                                                                                                                                                                                                                                                                           | 1.00      | LS   | \$7,500.00  | \$7,500.00          |
| 2.   | Strip & Bury Existing Turf                                                                                                                                                                                                                                                                                                             | 2,500.00  | SF   | \$0.85      | \$2,125.00          |
| 3.   | Rough Grade Fairway Contours                                                                                                                                                                                                                                                                                                           | 1.00      | LS   | \$10,500.00 | \$10,500.00         |
| 4.   | 8" Solid HDPE N-12 WT Pipe                                                                                                                                                                                                                                                                                                             | 380.00    | LF   | \$24.00     | \$9,120.00          |
| 5.   | 12" Drain Inlets                                                                                                                                                                                                                                                                                                                       | 3.00      | EA   | \$1,900.00  | \$5,700.00          |
| 6.   | Irrigation - By Others                                                                                                                                                                                                                                                                                                                 | -         | LS   | N/A         | By Others           |
| 7.   | Soft Cart Path - 4" #131 White Concrete Screenings                                                                                                                                                                                                                                                                                     | 3,000.00  | SF   | \$2.65      | \$7,950.00          |
| 8.   | Laser Level Forward Tee                                                                                                                                                                                                                                                                                                                | 900.00    | SF   | \$1.85      | \$1,665.00          |
| 9.   | Finish Gradeing                                                                                                                                                                                                                                                                                                                        | 38,600.00 | SF   | \$0.16      | \$6,176.00          |
| 10.  | Seedbed Prep & Clean up                                                                                                                                                                                                                                                                                                                | 38,600.00 | SF   | \$0.38      | \$14,668.00         |
| 11.  | Sod                                                                                                                                                                                                                                                                                                                                    | 38,600.00 | SF   | \$1.25      | \$48,250.00         |
|      | <b>Total</b>                                                                                                                                                                                                                                                                                                                           |           |      |             | <b>\$113,654.00</b> |
|      | <b>Notes</b><br>1. Proposal is for the restoration to Hole #7 fairway after the storm darainage installation.                                                                                                                                                                                                                          |           |      |             |                     |
|      | Proposal may be withdrawn if not accepted within 10 days<br><br>Acceptance of proposal: The following prices and provisions are satisfactory and are hereby accepted and authorized to be completed and invoiced in the next billing period.<br><br>Signature of Owner/Representative _____<br>Title _____<br>Date of Acceptance _____ |           |      |             |                     |



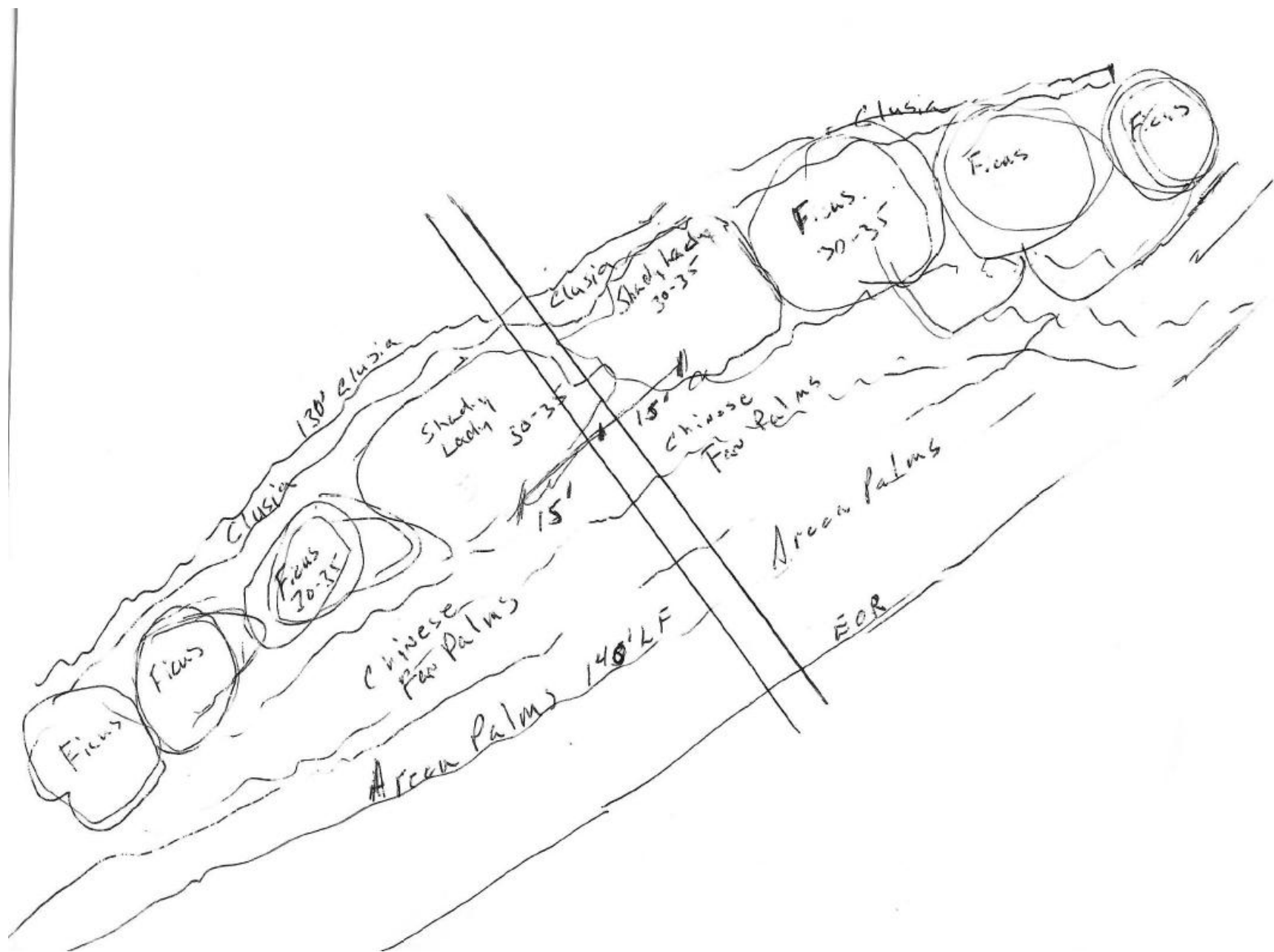
2204 C Road  
Loxahatchee, FL 33470  
Phone: 561-689-7004  
Fax: 561-753-3235  
Email: [haddenlandscape@haddenlandscape.com](mailto:haddenlandscape@haddenlandscape.com)

|          |            |
|----------|------------|
| DATE     | ESTIMATE # |
| 8/7/2026 | 1302       |

EMERALD DUNES GOLF CLUB  
Sent Via Email To:  
accounting@EmeraldDunesClub.com;  
KGreen@EmeraldDunesClub.com

Emerald Dunes Golf Club  
2100 Emerald Dunes Drive  
West Palm Beach, FL 33411

[illegible]





**LEIBOLD IRRIGATION, INC.**

18950 COUNTY HWY 5 W  
EAST DUBUQUE IL 61025

PHONE: (815) 747-6024  
FAX: (815) 747-6103

July 27, 2026

Emerald Dunes Country Club  
2100 Emerald Dunes Drive  
West Palm Beach, FL 33411

**RE: Irrigation Quotation**

Following is the quotation for the irrigation installation at your facility. The following applies.

- Installation of 12 sprinklers at location where drainage work completed.
- Club has the sprinklers for the installation.
- Leibold shall provide all other materials.
- All labor and tools as required.
- 2" pipe only to be installed. From existing mainline valves.

|                                       |                    |
|---------------------------------------|--------------------|
| <b>Toro Irrigation Proposed Price</b> | <b>\$22,500.00</b> |
|---------------------------------------|--------------------|

If you should have any questions or concerns do not hesitate to contact our office. Thank you for the opportunity to provide a proposal for your project.

Best,

Jim Boyer  
**Leibold Irrigation, Inc**

# 7

## Emerald Dunes



- ⊗ Lateral Gate Valve
- Toro Full Circle
- ▲ Toro Part Circle
- Area of disturbance



**RTS**  
Ragan Technical Solutions, Inc.

561.776.9713 [www.ragantechnical.com](http://www.ragantechnical.com)

# Invoice

Page: 1



LEIBOLD IRRIGATION, INC.  
1910 IL Rte 35 North  
East Dubuque, IL 61025  
(815) 747-6024



Invoice Number: 0016058-IN  
Invoice Date: 6/18/2026

Order Number:  
Order Date  
Salesperson:

## Sold To:

Emerald Dunes LLC  
2100 Emerald Dunes Drive  
West Palm Beach, FL 33411

## Ship To:

Emerald Dunes LLC  
2100 Emerald Dunes Drive  
West Palm Beach, FL 33411

## Confirm To:

| Customer P.O. | Ship VIA | F.O.B. | Terms       |
|---------------|----------|--------|-------------|
|               |          |        | NET 15 DAYS |

| Item Number                   | Unit | Ordered | Shipped | Back Ord | Price  | Amount |
|-------------------------------|------|---------|---------|----------|--------|--------|
| Capped 2" lines for drainage. |      |         |         |          |        |        |
| 2" End Cap                    | EACH | 4.00    | 4.00    | 0.00     | 45.72  | 182.88 |
| Labor-D. Collins              | HOUR | 2.50    | 2.50    | 0.00     | 130.00 | 325.00 |
| Labor-Laborers                | HOUR | 12.50   | 12.50   | 0.00     | 65.00  | 812.50 |

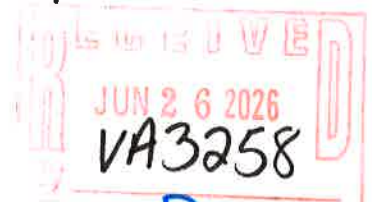
\* Hole 7 Drainage Project.

+ Require NPBCID reimbursement after project. (Please Track Invoices.)

6107/D2000/E6509

88 6-29-26.

147088



1486.29.26

Thanks for your business!

|                       |                 |
|-----------------------|-----------------|
| Net Invoice:          | 1,320.38        |
| Less Discount:        | 0.00            |
| Freight:              | 0.00            |
| Sales Tax:            | 0.00            |
| <b>Invoice Total:</b> | <b>1,320.38</b> |



# Northern Palm Beach County Improvement District

Purchase Order  
No.

26-1212

## Purchase Order

Vendor :2095

### Emerald Dunes Club

2100 Emerald Dunes Drive  
West Plam Beach, FL 33411  
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 08/14/2026  
Required Date 08/24/2026  
Prepared By Kimberly A. Leser  
  
Workflow ID 07  
Status Board 2 Documents  
Description Unit 5A Golf Course Restoration  
Reimbursement Associated with drainage  
culvert installation by Johnson Davis

Change Order 0

Project No

Invoice to Y  
follow

**Comments :** The attached proposals from separate companies for golf course drainage, irrigation, grading and landscape repair/replacement will be paid for by the Emerald Dunes Golf Course (EDGC). Reimbursement to occur once EDGC provides paid invoice receipts for the approved restoration. Max. reimbursement \$262,624.38. Use accumulated undesignated fund balance

| Qty | Unit Type | Fund | GL Acct | Item Description                                                                                                   | Unit Price | Total      |
|-----|-----------|------|---------|--------------------------------------------------------------------------------------------------------------------|------------|------------|
| 1   | EA        | 05A1 | 54613   | Unit 5A Golf Course Restoration Reimbursement<br>Associated with drainage culvert installation by Johnson<br>Davis | 262,624.38 | 262,624.38 |

**Total : \$262,624.38**

### Approval Information

SUSAN P. SCHEFF Board - Approved 08/18/2026 2:41 PM  
262,624.38  
CLIFFORD D. BEATTY Executive Director - 08/18/2026 2:31 PM  
Approved 262,624.38  
KATHLEEN E. Finance Director - Approved 08/18/2026 1:51 PM  
ROUNDTREE 262,624.38  
LAURA L. HAM Budget Manager - Approved 08/18/2026 1:50 PM  
262,624.38  
Kimberly A. Leser District Engineer - Approved 08/17/2026 3:38 PM  
262,624.38  
KENNITH R. Department Manager - 08/17/2026 7:20 AM  
ROUNDTREE Approved 262,624.38  
Kimberly A. Leser Requester - Submitted 08/14/2026 5:26 PM  
262,624.38

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](http://www.npbcid.org)

## EXECUTIVE SUMMARY

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

**DATE:** August 26, 2026

**FROM:** Katie Roundtree, Director of Finance and Administration

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

**RE:** Unit of Development No. 53 – Arden  
Results of Refunding Bond Sale

---

### **Background**

Last month, the Board approved a Supplemental Bond Resolution in order to potentially refund the Unit of Development No. 53, Series 2015 bonds. Northern's underwriter, Jefferies, sold \$18,910,000 in bonds on July 30, 2026. The financing team made the decision to price the bonds earlier than anticipated due to uncertain market conditions expected on the original date. The bonds were rated A- and insured by Assured Guaranty.

We are pleased to advise the Board that the refunding resulted in approximately 7.9% Net Present Value Savings (NPV) and cash flow savings of approximately \$6.1 million through final maturity of the bond, or approximately \$300,000 per year. Closing will occur on August 27, 2026.

### **Fiscal Impact**

The refunding resulted in a decrease for all Unit 53 debt assessment rates approximately 7% from the TRIM rates. Each townhouse will save approximately \$84 per year, single family-traditional homes will save about \$120 per year and single family-zero lot line homes will save about \$113 per year in debt service assessments.

### **Recommendation**

No Board action is required.



Northern Palm Beach County Improvement District  
359 Hiatt Drive, Palm Beach Gardens, Florida 33418  
561-624-7830 · Fax 561-624-7839 · [www.npbcid.org](http://www.npbcid.org)

## EXECUTIVE SUMMARY

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

**DATE:** August 26, 2026

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

**RE:** Unit of Development No. 53 – Arden  
Consider Purchase Order No. 26-1214 to Ferreira Construction Company, Inc.  
Saddle View Elementary School Signal Flashers

---

### **Background**

Northern owns and maintains Cane Field Trace, a public roadway located within Unit 53, Arden. In July of 2025, Northern contracted with Simmons and White to prepare a school zone signage and marking plan for the road. The plan has been completed and reviewed by Palm Beach County, Palm Beach County School Board and Palm Beach County Sheriff's Office. In June of this year, the Board approved a Memorandum of Understanding with The School Board of Palm Beach County which included a threshold of \$75,000.00 for reimbursement to Northern for this cost. Proposals were requested from four contractors for the proposed signal flasher improvements. All four companies provided prices for the work and Ferreira Construction Company, Inc. was the lowest quote in the amount of \$71,325.00 (see attached bid tabulation). Ferreira Construction Company, Inc. has completed many projects for Northern and is well qualified to provide these services.

### **Fiscal Impact**

Funding is available in the bond project funds for Unit 53, Arden for this work and up to \$75,000.00 will be reimbursed to Northern by the School Board upon successful completion of the project. In addition, Northern is in the process of finalizing a Maintenance Agreement with Palm Beach County for the ongoing maintenance of these facilities.

### **Recommendation**

Northern Staff recommends Board approval of Purchase Order No. 26-1214 to Ferreira Construction Company, Inc. in the amount of \$71,325.00.

BID FORM FOR  
Saddle View Elementary School Flashers  
Unit No. 53, Arden

Ferreira Construction, Co.,  
Inc.

Gerelco Traffic Controls,  
Inc.

CARR Construction, LLC

Traffic Signal Consulting  
Services

| Item | Description                            | Unit  | Quantity |
|------|----------------------------------------|-------|----------|
| 1    | Saddle View Elementary School Flashers | Total | 1        |
| 2    |                                        |       |          |
|      |                                        |       |          |

| Unit Cost    | Item Cost   |
|--------------|-------------|
| \$ 71,325.00 | \$71,325.00 |
|              | -           |
|              |             |

| Unit Cost    | Item Cost   |
|--------------|-------------|
| \$ 82,300.00 | \$82,300.00 |
|              | -           |
|              |             |

| Unit Cost    | Item Cost   |
|--------------|-------------|
| \$ 82,300.00 | \$82,300.00 |
|              | -           |
|              |             |

| Unit Cost     | Item Cost    |
|---------------|--------------|
| \$ 197,278.00 | \$197,278.00 |
|               | -            |
|               |              |

\$71,325.00

\$82,300.00

\$82,300.00

\$197,278.00



# Northern Palm Beach County Improvement District

Purchase Order  
No.

26-1214

## Purchase Order

Vendor :627

### Ferreira Construction Company

Attn: Accounts Payable  
13000 SE Flora Avenue  
Hobe Sound, FL 33455

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 08/18/2026  
Required Date 08/28/2026  
Prepared By Kimberly A. Leser  
  
Workflow ID 07  
Status Waiting for Board Documents  
Description Unit 53 Arden Cane Field Trace School  
Flashers

Change Order 0

Project No

Invoice to Y  
follow

**Comments :** Funding is available in the bond project funds for Unit 53, Arden for this work and up to \$75,000.00 will be reimbursed to Northern by the School Board upon successful completion of the project.

| Qty | Unit Type | Fund | GL Acct | Item Description                               | Unit Price     | Total              |
|-----|-----------|------|---------|------------------------------------------------|----------------|--------------------|
| 1   | EA        | 5303 | 56302   | Unit 53 Arden Cane Field Trace School Flashers | 71,325.00      | 71,325.00          |
|     |           |      |         |                                                | <b>Total :</b> | <b>\$71,325.00</b> |

### Approval Information

KATHLEEN J. Board 2 - Approved 08/18/2026 2:49 PM  
MALONEY-POLLACK 71,325.00  
SUSAN P. SCHEFF Board - Approved 71,325.00 08/18/2026 2:46 PM  
CLIFFORD D. BEATTY Executive Director - 08/18/2026 2:32 PM  
Approved 71,325.00  
KATHLEEN E. Finance Director - Approved 08/18/2026 2:28 PM  
ROUNDTREE 71,325.00  
LAURA L. HAM Budget Manager - Approved 08/18/2026 2:25 PM  
71,325.00  
Kimberly A. Leser District Engineer - Approved 08/18/2026 2:22 PM  
71,325.00  
KENNITH R. Department Manager - 08/18/2026 1:42 PM  
ROUNDTREE Approved 71,325.00  
Kimberly A. Leser Requester - Submitted 08/18/2026 12:46 PM  
71,325.00

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.

**UNIT OF DEVELOPMENT NO. 54  
DISBURSEMENT NO. 20  
AUGUST 26, 2026**

|                                        | <b>LANDOWNER<br/>FUNDS</b> | <b>TOTAL</b>     |
|----------------------------------------|----------------------------|------------------|
| <b>OTHER PROFESSIONALS:</b>            |                            |                  |
| <b>Caldwell &amp; Pacetti</b>          | <b>8,576.46</b>            |                  |
| ( Legal Services-INV#133353)           |                            | <b>8,576.46</b>  |
| <b>MISCELLANEOUS:</b>                  |                            |                  |
| <b>NPBCID Reimbursements:</b>          |                            |                  |
| (NPBCID Personnel time, GIS & Auditor) | <b>5,489.48</b>            |                  |
|                                        |                            | <b>5,489.48</b>  |
|                                        | <b>14,065.94</b>           | <b>14,065.94</b> |



Northern Palm Beach County Improvement District  
359 Hiatt Drive, Palm Beach Gardens, Florida 33418  
561-624-7830 · fax 561-624-7839 · [www.npbcid.org](http://www.npbcid.org)

## EXECUTIVE SUMMARY

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

**DATE:** August 26, 2026

**FROM:** Katie Roundtree, Director of Finance and Administration

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

**RE:** Unit of Development No. 54 – Artistry Lakes  
Consider Termination of Underwriting Agreement with MBS Capital Markets, LLC  
and Approval of Underwriting Agreement with Raymond James & Associates, Inc.

---

### **Background**

MBS Capital Markets, LLC ("MBS") and Northern Palm Beach County Improvement District entered into an Agreement for Underwriting Services dated May 27, 2026 pertaining to Unit No. 54, Artistry Lakes (the "Agreement"). Following such occurrence, the investment banking team of MBS joined Raymond James & Associates, Inc. ("Raymond James") and MBS is transitioning its entire special tax district practice thereto and operating as MBS Capital Markets | Raymond James. Accordingly, MBS is submitting a termination letter and waiver of any required notice provisions set forth in the Agreement in conjunction with the submittal of an Underwriting Agreement from Raymond James. The terms of the Raymond James Agreement are similar to the Agreement with MBS, and Northern's Municipal Advisor has recommended approval.

### **Fiscal Impact**

The Developer has requested two issuances of bonds, one in 2026 and another in 2029, totaling approximately \$28 million. More specific details on the bond issues will be presented to the Board at a later date. The proposed Agreement for Underwriting Services states that Raymond James will be paid a fee equal to 1.6% of the par amount of the bonds or approximately \$450,000.

### **Recommendation**

Northern Staff and Consultants recommend acceptance of the termination of the Underwriting Agreement with MBS Capital Markets, LLC and approval of the Underwriting Agreement with Raymond James & Associates, Inc.



## **MBS CAPITAL MARKETS, LLC**

### **TERMINATION OF AGREEMENT FOR UNDERWRITING SERVICES NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT**

August 26, 2026

Board of Supervisors  
Northern Palm Beach County Improvement District

Dear Supervisors:

MBS Capital Markets, LLC ("MBS") and the Northern Palm Beach County Improvement District (the "District") entered into that certain Agreement for Underwriting Services dated May 27, 2026 pertaining to Unit No. 54 (the "Agreement"). Following such occurrence, the investment banking team of MBS has joined Raymond James & Associates, Inc. ("Raymond James") and MBS is transitioning its entire special tax district practice thereto and operating as MBS Capital Markets | Raymond James. Accordingly, we are submitting this termination letter and waiver of any required notice provisions set forth in the Agreement in conjunction with the submittal of an underwriting agreement from MBS Capital Markets | Raymond James.

We believe that the marrying of the 30-year special tax district experience of the MBS team with the national public finance presence of Raymond James will serve the District well. Further, there will be no change in investment banking coverage with Brett Sealy, Managing Director/Co-Head of Land-Secured Finance and Sara Zare, Director serving as the bankers pertaining to the Unit No. 54 bond issues subject to the approval of the referenced underwriting agreement with MBS Capital Markets | Raymond James. We are very excited about this next chapter and look forward to continuing to serve the District.

Sincerely,

**MBS Capital Markets, LLC**

---

Brett Sealy  
Managing Partner

cc: Dan Beatty, Executive Director, Northern Palm Beach County Improvement District  
Katie Roundtree, Finance Director, Northern Palm Beach County Improvement District  
Matthew Sansbury, Financial Advisor, Public Resources Advisory Group, Inc.  
Kenneth Edwards, Issuer's Counsel, Caldwell, Pacetti, Edwards, Schoech & Viator, LLP  
Misty Taylor, Bryant Miller Olive P.A.

AGREEMENT FOR UNDERWRITING SERVICES  
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

August 26, 2026

Board of Supervisors  
Northern Palm Beach County Improvement District

Dear Supervisors:

Raymond James & Associates, Inc. (the “RJ” or the “Underwriter”) is pleased to submit this agreement (the “Agreement”) to the Northern Palm Beach County Improvement District (the “District”) to serve as underwriter or placement agent to the District. This Agreement relates to the proposed issuance of the initial series of bonds (the “Bonds”) to acquire and/or construct certain public infrastructure improvements for Unit No. 54. This Agreement will cover the engagement for the Bonds and will be supplemented for future bond issuances as may be applicable.

1. **Scope of Services:** The Underwriter intends to serve as the underwriter, and not as a financial advisor or municipal advisor, in connection with the issuance of the Bonds. The scope of services to be provided in a non-fiduciary capacity by the Underwriter for this transaction will include those listed below, as applicable.
  - Advice regarding the structure, timing, terms, and other similar matters concerning the particular municipal securities described above.
  - Preparations for and assistance with investor “road shows,” if any, and investor discussions related to the issue being underwritten.
  - Advice regarding retail order periods and institutional marketing if the District decides to engage in a negotiated sale.
  - Assistance to the District in its preparation of the Preliminary Official Statement, if any, and the Final Official Statement.
  - Assistance with the closing of the issue, including negotiation and discussion with respect to all documents, certificates, and opinions needed for the closing.
  - Coordination with respect to obtaining CUSIP numbers and the registration with the Depository Trust Company.
  - Preparation of post-sale reports for the issue, if any.
2. **Fees:** The Underwriter will be responsible for its own out-of-pocket expenses including underwriter’s counsel. Any fees payable to the Underwriter will be contingent upon the successful sale and delivery or placement of the Bonds. The underwriting fee for the sale or placement of the Bonds will be 1.60% of the par amount of Bonds issued.

3. **Termination:** Both the District and the Underwriter will have the right to terminate this Agreement without cause upon 30 days written notice to the non-terminating party.
4. **Purchase Contract:** At or before such time as the District gives its final authorization for the Bonds, the Underwriter and its counsel will deliver to the District a purchase or placement contract (the “Purchase Contract”) detailing the terms of the Bonds.
5. **Notice of Meetings:** The District shall provide timely notice to the Underwriter for all regular and special meetings of the District. The District will provide, in writing, to the Underwriter, at least one week prior to any meeting, except in the case of an emergency meeting for which the notice time shall be the same as that required by law for the meeting itself, of matters and items for which it desires the Underwriter's input.
6. **Disclosures Concerning the Underwriter's Role Required by MSRB Rule G-17.** The Municipal Securities Rulemaking Board's Rule G-17 requires underwriters to make certain disclosures to issuers in connection with the issuance of municipal securities. Those disclosures are attached hereto as “Exhibit A.” By execution of this Agreement, you are acknowledging receipt of the same. If you or any other District officials have any questions or concerns about these disclosures, please make those questions or concerns known immediately to the undersigned. In addition, you should consult with the District's own financial and/or municipal, legal, accounting, tax and other advisors, as applicable, to the extent you deem appropriate. It is our understanding that you have the authority to bind the District by contract with us, and that you are not a party to any conflict of interest relating to the subject transaction. If our understanding is incorrect, please notify the undersigned immediately.
7. **Accuracy of Information.** The District understands that the consummation of the transaction will be based upon, among other things, the truth, accuracy and completeness of the information included in the official statement or other offering document or otherwise provided to RJA.
8. **Obligations Contingent; Not Municipal Advisor.** Nothing in this Agreement is an expressed or an implied commitment by RJA to provide financing or to place, purchase or underwrite the Bonds. Any such commitment shall only be set forth in a bond purchase contract or other appropriate form of agreement for the underwriting or placement of the Bonds. Further, our participation in any transaction (contemplated herein or otherwise) remains subject to, among other things, the execution of a bond purchase contract (or other appropriate form of agreement), further internal review and approvals, satisfactory completion of our due diligence investigation and then-prevailing market conditions.

The District acknowledges and agrees that RJA is being retained to act solely as underwriter or placement agent for the Bonds, and not as advisor or in any other capacity as agent. RJA shall act as an independent contractor under this Agreement, and not in any other capacity, including as a fiduciary. The District acknowledges and agrees that: (i) the transaction contemplated by this Agreement is an arm's length, commercial transaction between District and RJA in which RJA is acting solely as a principal and is not acting as a municipal advisor, financial advisor or fiduciary to the District; (ii) RJA has not assumed any advisory or fiduciary responsibility to the District with respect to the transaction contemplated hereby and the discussions, undertakings and procedures leading thereto (irrespective of

whether RJA has provided other services or is currently providing other services to the District on other matters); (iii) the only obligations RJA has to the District with respect to the transaction contemplated hereby expressly are set forth in this Agreement; and (iv) the District has consulted its own legal, accounting, tax, financial and other advisors, as applicable, to the extent it has deemed appropriate.

9. **Conflicts.** You should be aware that RJA or its affiliates may have trading and other business relationships with other participants in the proposed transaction, including with potential purchasers of the Bonds. These relationships include, but may not be limited to, trading lines, frequent purchases and sales of securities and other engagements through which RJA may have, among other things, an economic interest. In addition, you should be aware that the primary role of an underwriter or placement agent is to purchase, or arrange for the placement of, respectively, securities in an arm's-length commercial transaction between the issuer and (i) RJA, strictly in our capacity as Underwriter, or (ii) the purchaser, strictly in our capacity as Placement Agent, and that the RJA has financial and other interests that differ from those of the District. Notwithstanding the foregoing, RJA will not receive any compensation with respect to the services provided hereunder other than as set forth in paragraph 2 above or otherwise disclosed in writing to District. RJA is involved in a wide range of activities from which conflicting interests or duties may arise. Information which is held elsewhere within RJA, but of which none of our personnel involved in the proposed transaction actually has knowledge, will not for any purpose be taken into account in determining RJA's responsibilities to you.
10. **General Terms.** No opinion or advice of RJA shall be reproduced, disseminated, quoted or referred to at any time without the prior written consent of RJA. Upon the completion of the financing, we will be entitled to advertise the transaction in publications and at times selected by us at our own expense. Notwithstanding the foregoing, nothing in this Agreement shall limit or impair the District's obligations under Chapter 119 (Public Records) or Section 286.011 (Sunshine Law), Florida Statutes, or its disclosure obligations under applicable securities laws, and no consent of RJA shall be required for any disclosure required thereby.

No waiver, amendment or other modification of this Agreement shall be effective unless in writing and signed by each party hereto.

Any dispute arising under this Agreement shall be brought exclusively in the state courts located in Palm Beach County, Florida. The construction and interpretation of this Agreement shall be governed by the substantive law of the State of Florida, without regard to its conflicts of laws principles. Nothing in this Agreement shall be construed as a waiver by the District of sovereign immunity beyond the limited waiver set forth in Section 768.28, Florida Statutes, or of any other right or immunity afforded to the District under Florida law.

This Agreement shall be effective upon your acceptance hereof and shall remain effective until such time as the Agreement has been terminated in accordance with Section 3 hereof.

Please sign below to evidence acceptance of the terms of this Agreement and return one executed copy to me. We are required to seek your acknowledgement that you have received the disclosures referenced herein and attached hereto as Exhibit A. By execution of this agreement, you are acknowledging receipt of the same.

Sincerely,

**Raymond James & Associates, Inc.**



---

Brett Sealy  
Managing Director

Approved and Accepted By:

**Northern Palm Beach County Improvement District**

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

Name: \_\_\_\_\_

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

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

**EXHIBIT A**

The District has engaged Raymond James & Associates, Inc. (“RJA”), to serve as an underwriter, and not as a financial advisor or municipal advisor, in connection with the issuance of the Bonds.

As part of our services as underwriter, RJA may provide advice concerning the structure, timing, terms, and other similar matters concerning the issuance of the Bonds.

The following G-17 conflict of interest disclosures are now broken down into three types, including: (I) dealer-specific conflicts of interest disclosures (if applicable), (II) transaction-specific disclosures (if applicable), and (III) standard disclosures.

**I. Dealer-Specific Conflicts of Interest Disclosures**

RJA has identified the following potential or actual dealer-specific material conflicts or business relationships we wish to call to your attention. When we refer to *potential* material conflicts herein, we refer to ones that are reasonably likely to mature into *actual* material conflicts during the course of the transaction, which is the standard required by MSRB Rule G-17.

In the ordinary course of its various business activities, RJA and its affiliates, officers, directors, and employees may purchase, sell or hold a broad array of investments and may actively trade securities, derivatives, loans, commodities, currencies, credit default swaps, and other financial instruments for their own account and for the accounts of customers. Such investment and trading activities may involve or relate to assets, securities and/or instruments of the District (whether directly, as collateral securing other obligations or otherwise) and/or persons and entities with relationships with the District. RJA and its affiliates also may communicate independent investment recommendations, market advice or trading ideas and/or publish or express independent research views in respect of such assets, securities or instruments and at any time may hold, or recommend to clients that they should acquire, long and/or short positions in such assets, securities and instruments.

Additionally, in the ordinary course of its business, RJA and its affiliates may have engaged, and may in the future engage, in transactions with, and perform services for, the District and its affiliates, including without limitation, investment bidding agent services, for which they received or will receive customary fees and expenses.

Further, we understand that the District may, in certain situations, use a portion of the proceeds from the issuance of the Bonds to refund certain of the District’s outstanding securities (the “Refunded Bonds”). To the extent that RJA or an affiliate thereof owns Refunded Bonds, RJA or its affiliate, as the case may be, would receive a portion of the proceeds from the issuance of the Bonds.

## II. Transaction-Specific Disclosures

- Disclosures Concerning Complex Municipal Securities Financing:
  - Because we have not recommended to the District a financing structure that may be a “complex municipal securities financing” for purposes of MSRB Rule G-17, additional disclosures regarding the financing structure for the Bonds are not required under MSRB Rule G-17.

## III. Standard Disclosures

- Disclosures Concerning the Underwriter’s Role:
  - MSRB Rule G-17 requires an underwriter to deal fairly at all times with both the District and investors.
  - The underwriter’s primary role is to purchase the Bonds with a view to distribution in an arm’s-length commercial transaction with the District. The underwriter has financial and other interests that differ from those of the District.
  - Unlike a municipal advisor, an underwriter does not have a fiduciary duty to the District under the federal securities laws and is, therefore, not required by federal law to act in the best interests of the District without regard to its own financial or other interests.
  - The District may choose to engage the services of a municipal advisor with a fiduciary obligation to represent the District’s interest in this transaction.
  - The underwriter has a duty to purchase the Bonds from the District at a fair and reasonable price but must balance that duty with their duty to sell the Bonds to investors at prices that are fair and reasonable.
  - The underwriter will review the official statement for the Bonds in accordance with, and a part of, its responsibility to investors under the federal securities laws, as applied to the facts and circumstances of this transaction. Under federal securities law, the District has the primary responsibility for disclosure to investors. The review of the official statement by the underwriter is solely for purposes of satisfying the underwriter’s obligations under the federal securities laws and such review should not be construed by the District as a guarantee of the accuracy or completeness of the information in the official statement.

- Disclosures Concerning the Underwriter's Compensation:
  - The underwriter will be compensated by a fee and/or an underwriting discount that will be set forth in the bond purchase agreement to be negotiated and

entered into in connection with the issuance of the Bonds. Payment or receipt of the underwriting fee or discount will be contingent on the closing of the transaction and the amount of the fee or discount may be based, in whole or in part, on a percentage of the principal amount of the Bonds. While this form of compensation is customary in the municipal securities market, it presents a conflict of interest since the underwriter may have an incentive to recommend to the District a transaction that is unnecessary or to recommend that the size of the transaction be larger than is necessary.

Depending on the structure of the transaction that the District decides to pursue, or if additional actual or potential material conflicts are identified, we may be required to send you additional disclosures regarding the material financial characteristics and risks of such transaction and/or describing those conflicts. At that time, we also will seek your acknowledgement of receipt of any such additional disclosures.

# **UNIT NO. 54 – ARTISTRY LAKES**

## **BOND STATUS UPDATE**

**RESOLUTION NO. 2026-09**

**RESOLUTION OF THE BOARD OF SUPERVISORS OF  
NORTHERN PALM BEACH COUNTY IMPROVEMENT  
DISTRICT APPROVING AND ADOPTING ITS 2026/2027 ANNUAL  
BUDGET; LEVYING ITS 2026/2027 NON-AD VALOREM  
ASSESSMENTS; ADOPTING THE 2026/2027 NON-AD VALOREM  
ASSESSMENT ROLL AND APPOINTING AUTHORIZED  
REPRESENTATIVES OF THE DISTRICT TO CERTIFY THE  
2026/2027 NON-AD VALOREM ASSESSMENT ROLL AS HEREIN  
ADOPTED.**

**WHEREAS**, Northern Palm Beach County Improvement District is an independent special district of the State of Florida duly organized and operating pursuant to Chapter 2000-467, Laws of Florida, as amended, and applicable provisions of Chapter 298, Florida Statutes (together the “Act”); and

**WHEREAS**, the Board of Supervisors of Northern Palm Beach County Improvement District is required to annually adopt a budget by resolution; and

**WHEREAS**, Northern Palm Beach County Improvement District is obligated to annually levy non-ad valorem assessments on certain real property located within the District’s jurisdictional boundaries; and

**WHEREAS**, Northern Palm Beach County Improvement District has previously elected to use Section 197.3632, Florida Statutes, for the collection of its levied non-ad valorem assessments; and

**WHEREAS**, Northern Palm Beach County Improvement District is required to adopt a 2026/2027 non-ad valorem assessment roll and appoint one or more authorized representatives of the District to certify said non-ad valorem assessment roll to the Tax Collector of Palm Beach County, Florida; and

**WHEREAS**, the Board of Supervisors advertised a Notice of Public Hearing for the Public Hearing that was held on today’s date for the purpose of receiving public comment on Northern’s proposed 2026/2027 Budget and the 2026/2027 Non-Ad Valorem Assessment Roll for Northern’s Units of Development, following which the adoption of Northern’s 2026/2027 Budget and 2026/2027 Non-Ad Valorem Assessment Roll shall be considered.

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

1. The Northern Palm Beach County Improvement District’s proposed annual 2026/2027 budget, a true and correct copy of which is attached hereto and identified as Exhibit “A”, is hereby adopted as Northern’s budget for its fiscal year 2026/2027, except that said budget may to be modified or adjusted if the real property roll, as provided by the Property Appraiser’s

office and upon which said budget was calculated, is changed or it is subsequently determined that it must be modified to properly reflect Northern's intended budget for 2026/2027.

2. Subject to any modifications or adjustments permitted or required under the Constitution or Laws of the State of Florida and/or as a result of a change in the real property roll provided by the Property Appraiser's office, the following is hereby adopted and approved, namely:

(A) The levy and assessment of the Northern Palm Beach County Improvement District 2026/2027 non-ad valorem assessments as are set forth in attached Exhibit "B".

(B) The Northern Palm Beach County Improvement District's 2026/2027 non-ad valorem assessment roll, as presented.

3. The President, Treasurer and/or Executive Director of Northern Palm Beach County Improvement District are each hereby designated and appointed to act individually as the authorized designee of Northern for the purpose of certifying Northern's 2026/2027 non-ad valorem assessment roll to the Tax Collector of Palm Beach, Florida.

4. All resolutions or parts of resolutions in conflict herewith are hereby repealed.

5. This Resolution shall take effect immediately upon its adoption.

**THIS RESOLUTION PASSED AND WAS ADOPTED** this 26th day of August, 2026.

[DISTRICT SEAL]

ATTEST:

NORTHERN PALM BEACH COUNTY  
IMPROVEMENT DISTRICT

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

By: \_\_\_\_\_  
Print: \_\_\_\_\_  
Title: \_\_\_\_\_



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:** August 26, 2026

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

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

**RE:** Consider Assignment Agreement  
Project/Consulting Engineer Professional Services

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### **Background**

Michael B. Schorah & Associates, Inc. has been providing engineering consulting services to Northern for over twenty years. On July 24, 2024, Northern and Michael B. Schorah & Associates, Inc. entered into a new Project/Consulting Engineer Agreement as a result of Northern's February 2024 Professional Engineering Services Request for Qualifications. In March 2026, Northern issued Purchase Order No. 25-581 for engineering services associated with the Unit 53 Arden Linear Park, Phase 3 Public Improvement Project. On June 26, 2026, Michael B. Schorah & Associates, Inc. merged with Haley Ward, Inc., a Maine based engineering, architecture, planning, and surveying consulting firm with offices across Florida and New England. The familiar Micheal B. Schorah & Associates personnel will continue on with Haley Ward with day-to-day operations and contacts unchanged. Both Northern Staff and Michael B. Schorah & Associates wish to continue the relationship, and as such, an Assignment Agreement has been prepared to assign the current agreements with Michael B. Schorah & Associates, Inc. to Haley Ward, Inc. Haley Ward has agreed to the assignment as well.

### **Fiscal Impact**

There is no anticipated fiscal impact. Charges for services will be based on the current contract and on an as-needed basis.

### **Recommendation**

Northern Staff and Legal Counsel recommend approval of the Assignment Agreement to the Project Engineering and Consulting Services Agreement and Purchase Order No. 25-581 with Haley Ward, Inc.

## **AGREEMENT**

THIS ASSIGNMENT AGREEMENT (the "Assignment Agreement") shall be effective as of this \_\_\_\_\_ day of \_\_\_\_\_, 2026, (the "Effective Date") and is being entered into by and between NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT, an independent special district established pursuant to Chapter 200-456, Laws of Florida, as amended and supplemented, and whose address is 359 Hiatt Drive, Palm Beach Gardens, Florida 33418 (the "District") and Haley Ward, Inc., a for-profit corporation of the State of Maine, licensed to do business in Florida, whose mailing address is One Merchants Plaza, Suite 701, Bangor, Maine 04401, (the "Contractor").

## **RECITALS**

WHEREAS, on July, 24 2024, the District and Michael B. Schorah & Associates, Inc. (the "Assignor") entered into an Engineer Agreement, a copy of which is attached and identified as Exhibit A (the "Engineer Agreement"); and

WHEREAS, on March 26, 2025, the District awarded the Assignor a Purchase Order No. 25-581 to which Purchase Order is still open; and

WHEREAS, the Assignor. was acquired by the Contractor on June 26, 2026; and

WHEREAS, on the above date of acquisition or, if applicable, the date the Contractor and Assignor concluded their merger, which merger date was June 26, 2026, the Assignor assigned all of its right, title and interest in the Engineer Agreement and Purchase Order No. 25-581 to Contractor, which thereupon assumed all obligations of the Assignor under the Engineer Agreement and Purchase Order No. 25-581; and

WHEREAS, the District and Contractor intend by this Assignment Agreement to continue the Engineer Agreement and Purchase Order No. 25-581 which were assigned to and assumed by the Contractor but subject to the herein specified updates.

NOW, THEREFORE, in consideration of the mutual covenants herein contained and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, and subject to the terms and conditions hereof, the parties agree as follows:

SECTION 1. INCORPORATION OF RECITALS. The recitals stated above are true and correct to the best of the knowledge of the parties hereto and by this reference are incorporated herein as a material part of this Assignment Agreement.

SECTION 2. CONSENT.

2.1 The District does hereby consent to the assignment by Assignor to the Contractor of the Engineer Agreement and Purchase Order No. 25-581 and the assumption by the Contractor of all duties and obligations of the Assignor that are contained in the Engineer Agreement and Purchase Order No. 25-581.

SECTION 3. UPDATES. The District and Contractor do hereby agree to the inclusion of the following provisions as part of the Engineer Agreement:

3.1 The Contractor shall provide evidence to the District of its authorization to do business in Palm Beach County, Florida.

3.2 The Contractor shall provide an executed Human Trafficking Affidavit to the District in the form of attached Exhibit “B”.

3.3 If acting on behalf of the District as provided under §119.011(2), Florida Statutes, the Contractor shall comply with the applicable provisions of §119.701, Florida Statutes (the “Public Records”). Specifically, Contractor shall:

(A) Keep and maintain Public Records required by the District to perform the services provided for in this Agreement.

(B) Upon request from the District’s Custodian of Public Records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law.

(C) Ensure that Public Records that are exempt or confidential and exempt from Public Records disclosure requirements are not disclosed except as authorized by law for the duration of the Engineer Agreement term and following completion or termination of the Engineer Agreement if the Contractor does not transfer the records to the District.

(D) Upon completion or termination of the Engineer Agreement, transfer, at no cost to the District, all Public Records in possession of the Contractor or keep and maintain Public Records required by the District to perform the service. If the Contractor transfers all Public Records to the District upon completion or termination of the Engineer Agreement, the Contractor shall destroy any duplicate Public Records that are exempt or confidential and exempt from Public Records disclosure requirements. If the Contractor keeps and maintains Public Records upon completion or termination of the Engineer Agreement, the Contractor shall meet all applicable requirement for retaining Public Records. All records stored electronically must be provided to the District, upon request from the District’s custodian of Public Records, in a format that is compatible with the District’s information technology system.

(E) Promptly notify the District upon receipt of a Public Records request.

(F) Failure by the Contractor to retain and provide Public Records as required by law may result in termination of this Engineer Agreement by District.

(G) IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR’S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE ENGINEER AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT 561-624-7830, [OFFICE@NPBCID.ORG](mailto:OFFICE@NPBCID.ORG) AND/OR 359 HIATT DRIVE, PALM BEACH GARDENS, FL. 33418.

3.4 E-Verify. Contractor has registered with E-Verify pursuant to Section 448.095, Florida Statutes.

#### SECTION 4. STANDARD PROVISIONS.

4.1 Successors. The rights and obligations created by this Assignment Agreement shall be binding upon and inure to the benefit of the Contractor and District, including, when applicable, their heirs, executors, receivers, trustees, successors and assigns. Whenever used the singular number shall include the plural, the plural the singular, and the use of any gender shall include all genders, as the context requires.

4.2 Notices. All notices pursuant to this Assignment Agreement shall be in writing (including telex, facsimile, or telegraphic communication), addressed to the appropriate party at the address which appears on the signature page to this Assignment Agreement (as may be modified in writing from time to time by such party), and shall be (as elected by the person giving such notice) hand delivered by prepaid express courier or messenger service, or mailed by registered or certified mail (postage prepaid), return receipt requested, or by overnight mail, to the addresses set forth above. Notice of a change in address shall be sent in the same manner. All notices shall be effective upon the date of receipt.

4.3 Entire Agreement; Binding Effect. This Assignment Agreement represents the entire understanding and agreement between the parties with respect to the subject matter hereof and thereof, and each agrees that no representation was made by or on behalf of the other that is not contained in this Agreement, and that in entering into this Assignment Agreement neither party relied upon any representation not herein contained. It supersedes all prior written or oral understandings as to the matters which are the nature of the Agreement.

4.4 Governing Law and Venue. This Assignment Agreement and all transactions contemplated by this Assignment Agreement shall be governed by, and construed in accordance with the laws of the State of Florida without regard to any contrary conflicts of laws principle. Venue of all proceedings in connection herewith shall be exclusively in the 15<sup>th</sup> Judicial Circuit in and for Palm Beach County, Florida.

4.5 Recording. The parties agree this Assignment Agreement shall not be recorded in the public records.

4.6 Construction. The parties acknowledge that each has shared equally in the drafting of this Assignment Agreement in an arm's length transaction, and, accordingly, no Court construing this Assignment Agreement shall construe it more strictly against one Party than the other and every covenant, term and provision of this shall be construed simply according to its fair meaning. The parties participated fully in the preparation of this Assignment Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

4.7. Counterparts. This Assignment Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Signature and acknowledgment pages, if any, may be executed by facsimile, which shall be good as an original, and may be detached from the counterparts and attached to a single copy of this document to physically form one document.

4.8. Severability. Any provision or part of the Assignment Agreement held to be void or unenforceable under any law or regulation shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon District and Contractor, who agree that the Assignment Agreement shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

4.9. Captions. The captions contained in this Assignment Agreement are for convenience of reference only and shall not limit or otherwise effect in any way the meaning or interpretation of this Agreement.

4.10. Amendments and Waivers. This Assignment Agreement may not be amended, modified, altered, or changed in any respect whatsoever except by a further Assignment Agreement amendment that is in writing and duly executed by the parties hereto. No failure by District or the Contractor to insist upon the strict performance of any covenant, duty, agreement, or condition of this Assignment Agreement or to exercise any right or remedy upon a breach thereof shall constitute a waiver of any such breach or of such or any other covenant, agreement, term, or condition. Either party hereto, by notice, may but shall be under no obligation to, waive any of its rights or any conditions to its obligations hereunder. No waiver shall affect or alter this Assignment Agreement but each and every covenant, agreement, term, and condition of this Assignment Agreement shall continue in full force and effect with respect to any other then-existing or subsequent breach thereof.

4.11. Specific Performance. In the event of the Contractor's default under this Assignment Agreement, the parties agree as to the absence of adequate remedies at law; therefore, the District shall have, in addition to such rights and remedies as provided by general application of law, the right to obtain specific performance of the Contractor's obligations hereunder.

4.12. Remedies. A default by either party under the Assignment Agreement shall entitle the other to all remedies available at law or in equity, which shall include but not be limited to the right of damages, injunctive relief and specific performance and specifically include the ability of the District to enforce any and all payment obligations under this Assignment Agreement through the imposition and enforcement of a contractual or other lien on property owned by the Contractor.

4.13. Costs & Fees. In the event that either party is required to enforce this Assignment Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all costs incurred, including reasonable attorney's fees and costs for trial, alternate dispute resolution, or appellate proceedings.

4.14 Limitation on Governmental Liability. Nothing in this Assignment Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28, Florida Statutes or other statute, and nothing in this Assignment Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

4.15 No Third-Party Beneficiaries. This Assignment Agreement is solely for the benefit of the herein specifically and formally named parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Assignment Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Assignment Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns.

4.16 Assignment. No party may assign the Engineering Agreement, the Assignment Agreement or any monies to become due hereunder or thereunder without the prior written approval of the other, which approval shall not be unreasonably withheld.

4.17 Effective Date. This Assignment Agreement shall be effective as of the last date that it is signed by all parties hereto.

IN WITNESS WHEREOF, the parties hereto execute this Assignment Agreement and further agree that it shall take effect as of the date it has been executed by all parties hereto.

Executed by the DISTRICT this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

Northern Palm Beach County Improvement  
District

ATTEST:

By: \_\_\_\_\_  
Asst. Secretary

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

(District Seal)

Executed by the CONTRACTOR this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

Haley Ward, Inc.

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

Print: Roderick Kennedy

Its: Senior Vice President

**EXHIBIT “A”**

**THE ENGINEER AGREEMENT**

(SEE ATTACHED)

**AGREEMENT  
BETWEEN  
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
AND  
MICHAEL B. SCHORAH AND ASSOCIATES, INC.  
FOR PROJECT/CONSULTING ENGINEER  
PROFESSIONAL SERVICES**

This Agreement (the "Agreement") shall be dated the 24<sup>th</sup> day of July, 2024 (the "Effective Date") and is being entered into by and between Northern Palm Beach County Improvement District, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418 ("District") and Michael B. Schorah and Associates, Inc., 1850 Forest Hill Boulevard, Suite 206, West Palm Beach, FL 33406 ("Engineer").

From time to time the District intends to engage the Engineer to provide Project and Consulting Engineer professional services. This Agreement sets forth the general terms and conditions which shall govern the relationships and performance of District and Engineer if, and only if one or more Purchase Orders are agreed to under this Agreement with each engagement (the "Specific Project") to be documented by a Purchase Order. For the purpose of this Agreement a "Purchase Order" means an authorization to perform engineering "Services" of the nature described in Exhibits "A" through "D", inclusive, and shall have the same meaning as an "Engineering Service Authorization."

District and Engineer in consideration of their mutual covenants as set forth herein agree as follows:

**ARTICLE 1 - SERVICES OF ENGINEER**

**1.01 Scope**

A. The Services, including deliverables, to be provided by Engineer may include, on a Specific Project basis such of the Services set forth in Exhibits "A", "B", "C" and "D", once authorized by District as provided herein. Services for each Specific Project will be detailed in a duly executed Purchase Order which will indicate the specific tasks and functions to be performed and deliverables to be provided by the Engineer.

B. The Purchase Order format is contained in attached composite Exhibit "F".

C. This Agreement is not a commitment by District to Engineer to issue any Purchase Order(s).

D. Engineer shall not be obligated to perform any prospective Purchase Order Services unless and until District and Engineer agree as to the particulars of the Specific Project, Engineer's Services, Engineer's compensation, and all other appropriate matters.

E. The provision of Services shall be carried out in accordance with and subject to the Peer Review requirements set forth in Exhibit "G".

## **1.02 Purchase Order Procedure**

A. District and Engineer shall agree on the scope, time for performance, deliverables and basis of compensation and all other appropriate matters for each Purchase Order.

B. Engineer will commence performance of its Services as set forth in the Purchase Order.

## **ARTICLE 2 - DISTRICT'S RESPONSIBILITIES**

### **2.01 General**

Upon request by the Engineer and to the extent reasonably available as determined by the District at its sole discretion, the District will make reasonable good faith effort(s) for the provision of the following:

A. To make available to the Engineer such information as is in its possession and reasonably available identifying the District's requirements for the Engineer's provision of Services, including design objectives and constraints, space, capacity and performance requirements, flexibility, and expandability, and any budgetary limitations.

B. To assist the Engineer by providing the Engineer with such reasonable information as is in its possession and pertinent to the project or activities for which the Services are requested. To the extent the District has any documentation, said documents shall be made available to the Engineer; however, the District does not warrant the accuracy or completeness of any particular document provided or made available to the Engineer by the District, and any reliance by the Engineer upon same is at the Engineer's own risk.

C. Provide access to and make provision for the Engineer to enter upon public and private property to the extent required in order for the Engineer to perform its Services.

D. Provide, as required for a Specific Project:

1. Accounting, bond and financial advisory, independent cost estimating, and insurance counseling services.

2. Legal services with regard to issues pertaining to a Specific Project as District requires, a contractor raises, or Engineer reasonably requests.

3. Such auditing services as District requires to ascertain how or for what purposes a contractor has used the moneys paid.

4. Placement and payment for advertisement for bids in appropriate publications.

E. Give prompt notice to the Engineer when the District observes or otherwise becomes aware of any defect in a construction activity, work or project for which the Engineer is providing Services. The District's responsibility to notify the Engineer of said defects does not in any way obligate the District to identify same or relieve the Engineer of its responsibilities for construction observation.

F. Advise Engineer of the identity and scope of services of any independent consultants

employed by District to perform or furnish services in regard to a Specific Project, including, but not limited to, cost estimating, project peer review, value engineering, and constructability review.

G. If District designates a construction manager or an individual or entity other than or in addition to the Engineer to represent District at a Specific Project site, the District shall define the duties, responsibilities, and limitations of authority of such other party and the relation thereof to the duties, responsibilities, and authority of Engineer.

H. If more than one prime construction contract is to be awarded for a Specific Project, the District may designate in the Purchase Order a person or entity to have authority and responsibility for coordinating the activities among the various prime contractors, and define and set forth the duties, responsibilities, and limitations of authority of such individual or entity and the relation thereof to the duties, responsibilities, and authority of Engineer.

I. Once informed of same, to attend such pre-bid conferences, bid openings, pre-construction conferences, construction progress and other job-related meetings, and substantial completion and final payment inspections where and to the extent deemed necessary by the District.

### **ARTICLE 3 - TERM; TIMES FOR RENDERING SERVICES; SUSPENSION**

#### **3.01 Term**

A. The term of this Agreement shall commence on the 24th day of July, 2024 and continue until terminated at either party's option, with or without cause, following sixty (60) day advance written notice to the other party.

B. [Intentionally Left Blank]

C. Times for Rendering Services

1. The time for performing Services or providing deliverables will be stated in the applicable Purchase Order. If no times are so stated, Engineer will perform services and provide deliverables within a reasonable time.

2. For purposes of this Agreement, the term "day" means a standard calendar day of 24 hours.

3. The time for the District's or Engineer's performance will be extended when performance was delayed by causes beyond the control and without the fault of the party seeking the extension or as may be agreed upon by both parties. That party being delayed shall promptly notify the other party in writing when it is being delayed and the nature of the delay.

D. If Engineer's services under a lump sum Purchase Order are delayed or suspended in whole or in part by District, or others, or if Engineer's services under a Purchase Order are extended by actions or inactions of others for more than ninety (90) days through no fault of Engineer, Engineer shall be entitled to an equitable adjustment of compensation provided for elsewhere in this Agreement to reflect incremental costs, if any, incurred by Engineer in connection with, among other things, such delay or suspension and reactivation and the fact that the time for performance under the Purchase Order has been revised.

## **ARTICLE 4 - PAYMENTS TO ENGINEER**

### **4.01 Payment for Services and Reimbursable Expenses of Engineer**

A. District shall pay Engineer as set forth herein and in accordance with each Purchase Order. To the extent there is a conflict between this Agreement and a Purchase Order, the Agreement shall prevail unless the Purchase Order was approved by the District's Board of Supervisors in which event the Purchase Order shall prevail.

B. Engineering Services - The District shall pay the Engineer for Services a negotiated fee based on one of the following and/or as specified in the applicable Purchase Order:

1. When there is a well-defined scope of services for a Specific Project, a lump sum fee based on anticipated hourly effort. The Engineer will furnish the District with a detailed breakdown of anticipated tasks and associated fees, including hourly effort and subconsultant fees, plus expenses required as a basis for substantiating the lump sum fee. The frequency of payment shall be mutually agreed upon in writing between the parties at the time of authorization.

2. If the scope of services for a Specific Project cannot be sufficiently defined so as to enable an accurate estimate of the hourly effort to be prepared, the District shall pay the Engineer, for additional services performed by personnel in the employ of the Engineer on an hourly rate schedule in accordance with Exhibit "J" or in a Purchase Order approved by the Board of Supervisors plus the cost of Reimbursable Expenses as defined herein. The Engineer shall provide a cost estimate prior to commencing work and shall not exceed this estimate without prior approval by the District. All billings and payments under this Section shall be made on a monthly basis. The Engineer shall have the right to present a modification of the hourly rate schedule for Professional Services as costs change from time to time for approval by the District.

C. Reimbursable Expenses – The costs incurred for: reproduction of reports, drawings and documents that are over and above the number of sets and copies agreed upon within the applicable scope of services defined in the Purchase Order; special consultants; aerial photography and similar related items to the extent they do not exceed the reimbursement rates authorized by law or as has been approved by the District, as may be amended from time to time, as identified on the attached Exhibit "H".

D. Other Payment Provisions

1. Preparation of Invoices. Invoices for each Purchase Order will be prepared in accordance with Engineer's standard invoicing practices and will be submitted to District by Engineer monthly, unless otherwise agreed.

2. Payment of Invoices. The District will generally pay invoices within thirty (30) days of receipt provided that the invoices are submitted on or before the second Wednesday of each month. If said invoice(s) is/are not timely submitted, the invoice(s) will be processed by the District during the next monthly pay period.

3. Disputed Invoices. In the event of a disputed or contested invoice, only that portion contested may be withheld from payment, and the undisputed portion will be paid.

#### **E. Payment Provisions Upon Termination**

1. If this Agreement is terminated by District upon the completion of any phase of a Service activity, progress payments due Engineer for Services rendered through such phase shall constitute total payment for such Services. If this Agreement is terminated by District during any phase of a Service activity, Engineer shall be paid for Services rendered during that phase on the basis of:

(a) For Services under the Agreement to be paid for on the basis of hourly rate, payment shall be made for all Services, including Reimbursable Expenses, rendered during that phase to date of termination by principals and employees assigned to the Project, or

(b) For Services under the Agreement to be paid for on the basis of a lump sum fee, payment shall be based upon the percent of the lump sum fee equal to the percent of Services complete for that phase to date of termination.

2. In the event of termination, Engineer shall be paid for all accrued but unpaid Services and Reimbursable Expenses.

3. In the event of early termination, Engineer will be entitled to invoice the District and be paid for all Services performed or furnished and all Reimbursable Expenses incurred through the effective date of such early termination.

#### **ARTICLE 5 - INSURANCE**

A. General Liability and Workers' Compensation - The Engineer shall procure, maintain and provide proof of insurance for protection from claims under workers' compensation acts, claims for damages because of bodily injury, including personal injury, sickness or disease from death of any and all employees or of any person other than such employees, and from claims or damages because of injury to or destruction of property including loss of use resulting therefrom in accordance with the insurance requirements set forth in attached Exhibit "I".

B. Professional Liability - Insurance & Indemnification - The Engineer shall maintain Professional Liability insurance insuring the Engineer for sums which the Engineer shall become legally obligated to pay as damages because of liability arising out of any negligence, error or mistake in rendering or omission in failing to render the professional services required by it in the performance of its engineering services under this Agreement. Required coverage and deductibles shall be negotiated on a Specific Project basis.

#### **ARTICLE 6 - GENERAL CONSIDERATIONS**

A. Instruments of Service - The Engineer shall create and provide the District with certain deliverables pursuant to this Agreement. Said deliverables are hereinafter referred to as ("Instruments of Service") and may include but are not limited to construction records, drawings, record drawings, facility reports, Plans of Improvements or Reports of Engineer, including amendments thereto, maintenance reports, calculations, studies, technical reports and data which are developed, created, produced or otherwise originated by the Engineer, its subcontractor(s), agents, successors or assigns for Services performed. The District and Engineer agree that the Instruments of Service as described herein include but are not limited to Public Records as defined in Chapter 119, Florida Statutes.

B. Public Records - If acting on behalf of the Owner as provided under §119.011(2), Florida Statutes, the Engineer shall comply with the applicable provisions of §119.0701, Florida Statutes (Public Records). Specifically, Engineer shall:

1. Keep and maintain Public Records required by the District to perform the services provided for in this Agreement.

2. Upon request from the District's Custodian of Public Records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law.

3. Ensure that Public Records that are exempt or confidential and exempt from Public Records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the Engineer does not transfer the records to the District.

4. Upon completion of the contract transfer, at no cost, to the District all Public Records in possession of the Engineer or keep and maintain Public Records required by the District to perform the service. If the Engineer transfers all Public Records to the District upon completion of the contract, the Engineer shall destroy any duplicate Public Records that are exempt or confidential and exempt from Public Records disclosure requirements. If the Engineer keeps and maintains Public Records upon completion of the contract, the Engineer shall meet all applicable requirements for retaining Public Records. All records stored electronically must be provided to the District, upon request from the District's custodian of Public Records, in a format that is compatible with the District's information technology system.

5. Promptly notify the District upon receipt of a Public Records request.

6. Failure by the Engineer to retain and provide Public Records as required by law may result in termination of this Agreement by District.

**7. If the Engineer has questions regarding the application of Chapter 119, Florida Statutes, to the Engineer's duty to provide Public Records relating to this contract, contact the Custodian of Public Records at (624-7830, [Office@NPBCID.org](mailto:Office@NPBCID.org) and 359 Hiatt Drive, Palm Beach Gardens, Fl. 33418).**

C. Inspector General - Engineer understands that pursuant to Section 20.055 (5), Florida Statutes, state officers, employees, agencies, special districts, boards, commissions, contractors, engineers, and subcontractors must cooperate with Inspector General(s) of the State of Florida in any investigation, audit, inspection, review, or hearing and agrees to comply accordingly.

D. Electronic Instruments of Service - For the purpose of this Section, Electronic Instruments of Service shall be defined as and include those Instruments of Service that are either available in or provided to the District in electronic form, compatible with commercial computer software programs or when applicable, custom computer software applications or programs created by or through the Engineer for the District. The Engineer agrees that when Electronic Instruments of Service are requested, the Engineer shall also provide, at no additional cost to the District, the following: (i) identification of all

computer software programs, including the release date or version, needed or required in order to use or interpret the Electronic Instruments of Service, and (ii) when proprietary computer software are involved or necessary, a listing of all licensors and licenses needed for the proprietary computer software programs and applications.

E. Ownership - As for Services provided pursuant to the Agreement and in consideration for the District entering into this Agreement and other previously provided good and valuable consideration the sufficiency and receipt in full of which is hereby acknowledged, the Engineer hereby assigns, transfers, sells and otherwise grants (the "Grant") to the District any and all rights it now has or in the future may have in the Instruments of Service (including Electronic), provided the Engineer is entitled to retain copies of the Instruments of Service (including Electronic) and, unless otherwise specifically stated and agreed to in a Purchase Order, use for other purposes or sell any ideas and techniques that have developed by it during the course of the Services provided without further consent, license or approval by the District. This Grant shall be self-operative upon execution of this Agreement by the parties hereto; however, the Engineer agrees to execute and deliver to the District any further assignment or other instrument necessary to evidence a Grant, without the payment by the District of any additional consideration for such ownership interest. This paragraph shall survive the termination or expiration of this Agreement. Any and all Instruments of Service (including Electronic) that are provided pursuant to the Agreement shall become the property of the District for its use and/or distribution as may be deemed appropriate by the District.

F. Reuse of Documents - All documents including drawings and specifications furnished by Engineer pursuant to this Agreement are instruments of its Services in respect of a Specific Project. They are not intended or represented to be suitable for reuse by District or others on extensions of a project or on any other project. Any reuse without specific written verification or adaptation by Engineer will be at the user's sole risk. Any verification or adaptation will entitle Engineer to further compensation at rates to be agreed upon by District and Engineer.

G. Estimates of Cost - Since Engineer has no control over the cost of labor, materials or equipment, or over a contractor(s)' methods of determining prices, or over competitive bidding or market conditions, its opinions of probable project cost or construction cost are to be made on the basis of its experience and qualifications and represent its best judgment as a design professional familiar with the construction industry, but Engineer cannot and does not guarantee that proposals, bids or the construction cost will not vary from opinions of probable cost prepared by it. If the District wishes greater assurance as to construction costs, it may employ an independent cost estimator.

H. The Standards and Parameters of Performance are as follows:

1. The standard of care for all professional engineering and related Services performed or furnished by Engineer under this Agreement will be the care and skill ordinarily used by members of the Engineer's profession practicing under similar circumstances at the same time and in the same locality.

2. Engineer shall be responsible for the technical accuracy of its Services and documents resulting therefrom, and District shall not be responsible for discovering deficiencies, errors or omissions therein. Engineer shall correct such deficiencies, errors or omissions without additional compensation.

3. Engineer may employ such consultants (following notice to the District) as Engineer deems necessary to assist it in the performance or furnishing of its Services. Engineer shall not be required to employ any consultant unacceptable to Engineer.

4. Engineer shall comply with applicable laws or regulations and District mandated standards. This Agreement is based on these requirements as of the Effective Date of this Agreement. Changes to these requirements after the Effective Date of this Agreement may be the basis for modifications to District's responsibilities or to Engineer's scope of Services, times of performance, or compensation.

5. District shall make decisions and carry out its other responsibilities in a timely manner.

6. Engineer shall not be required to sign any documents, no matter by whom requested, that would result in Engineer having to certify, guarantee or warrant the existence of conditions whose existence Engineer cannot ascertain within its Services for that Service or Specific Project. District agrees not to make resolution of any dispute with Engineer or payment of any amount due to the Engineer in any way contingent upon Engineer signing any such certification.

7. Contemporaneous with the provision of Services, Engineer and District shall each designate specific individuals to act as Engineer's and District's representatives with respect to the Services to be performed or furnished by Engineer and responsibilities of District. Such individuals shall have authority to transmit instructions, receive information, and render (unless District Board of Supervisor direction is required) decisions relative to Services or Specific Projects on behalf of each respective party.

## **ARTICLE 7 – SPECIAL PROVISIONS**

A. Notices. For purposes of this Agreement, notices and all other communications provided for in this Agreement shall be in writing and shall be deemed to have been duly given (a) on the date of delivery, if delivered by hand, (b) on the date of transmission, if delivered by electronic mail within regular business hours and a hard copy of the email transmission to be promptly sent by US Mail on the same date as transmission, (c) on the first business day following the date of deposit, if delivered by guaranteed overnight delivery service, or (d) on the fourth business day following the date delivered or mailed by United States registered or certified mail, return receipt requested, postage prepaid, all as addressed in accordance with the following notice addresses, except that notices of change of address shall be effective only upon receipt.

### **As to DISTRICT:**

Northern Palm Beach County Improvement District  
359 Hiatt Drive  
Palm Beach Gardens, Florida 33418-7106  
Attn: District Engineer  
Telephone: (561) 624-7830  
Email: [office@npbcid.org](mailto:office@npbcid.org)

**As to ENGINEER:**

Name: Michael B. Schorah and Associates, Inc.  
Address: 1850 Forest Hill Boulevard, Suite 206  
West Palm Beach, FL 33406  
Attn: Martha H. Carter, P.E., CFM, Vice President  
Telephone: 561-968-0080  
Email: mcarter@schorah.com

If a party changes its mailing address or designated recipient for notices, such change shall be communicated in writing to the other parties within five business (5) days of the change.

B. Entire Agreement. This Agreement represents the entire understanding and agreement between the parties with respect to the subject matter hereof and shall supersede any prior agreements between the parties for the provision of engineering services, which prior agreements shall terminate as of the Effective Date of this Agreement.

C. Binding Effect. All of the terms and provisions of this Agreement, whether so expressed or not, shall be binding upon, inure to the benefit of, and be enforceable by the parties and their respective legal representatives, successors and permitted assigns.

D. Assignment. This Agreement may not be assigned without the prior written consent of all parties to this Agreement, provided such consent may not be unreasonably withheld.

E. Severability. If any part of this Agreement is contrary to, prohibited by or deemed invalid under applicable law or regulation, such provision shall be inapplicable and deemed omitted to the extent so contrary, prohibited or invalid, but the remainder hereof shall not be invalidated thereby and shall be given full force and effect so far as possible and to the extent that the material purposes of this Agreement can still be determined and effectuated.

F. Governing Law and Venue. This Agreement and all transactions contemplated by this Agreement shall be governed by, and construed and enforced in accordance with, the laws of the State of Florida without regard to any contrary conflicts of laws principle. Venue of all judicial proceedings in connection herewith shall be exclusively in the Fifteenth Judicial Circuit in and for Palm Beach County, Florida, and each party hereby waives whatever their respective rights may have been in the selection of venue.

G. Waiver of Jury Trial. The parties hereby waive any rights any of them may have to a jury trial in any litigation arising out of or related to this Agreement and agree that they shall not elect a trial by jury. The parties hereto have separately, knowingly and voluntarily given this waiver of right to trial by jury with the benefit of competent legal counsel.

H. Dispute Resolution. All controversies, claims, disputes and matters in question (together a "Dispute") by and between the Owner and Engineer that arise out of, relate to or pertain to this Agreement or a breach thereof which are not resolved through informal negotiations shall be decided in accordance with the provisions of this subparagraph.

It is required that prior to the commencement of any litigation, that a party who seeks resolution of a Dispute between the Owner and Engineer shall first notify the other party in writing of the existence and subject matter of the Dispute in question. Such notice shall designate the names of three (3) impartial and prospective mediators, each of whom shall be registered with an office of the American Arbitration

Association located in either Miami, Florida or Atlanta, Georgia. The recipient party within fifteen (15) business days following receipt of such notice shall be entitled to select from such list one (1) individual to act as mediator for the Dispute described in the notice sent by the issuing party and shall be obligated to provide written notice of its selection to the other party on or before the elapse of said fifteen (15) business days. Unless otherwise agreed, the parties shall meet with the mediator in the administrative offices of the Owner within fifteen (15) business days after the recipient party has provided written notice of its selection of the mediator and the parties agree to use their best efforts to resolve the matters in Dispute at the mediation. The mediation herein shall not continue longer than one (1) day without the approval of both parties. Neither party shall be bound by any recommendation of the mediator; however, any agreement reached between the Owner and Engineer during mediation shall be final and conclusive as between them. All expenses of mediation, including the fees and costs of the mediator, shall be shared equally by the parties, but each party shall be responsible for their own respective legal fees or other professional fees incurred in the mediation.

If the parties are unable to resolve the Dispute by mediation, then in only those instances where the Dispute is for an amount of less than \$100,000.00, either party may request by submitting such demand in writing to the other party that binding arbitration be held and governed pursuant to the Florida Arbitration Code. Such written demand shall be made within fifteen (15) business days after conclusion of the unsuccessful mediation and during said fifteen (15) business day request period: (i) no litigation may be initiated by either party regarding the Dispute and (ii) any Statute of Limitations or non-claim deadline shall be tolled.

If the Owner and Engineer agree on selection, there shall be one (1) arbitrator. If no agreement as to the selection of an arbitrator can be reached within 30 days after receipt of the demand for arbitration, there shall be three (3) arbitrators, of whom is to be named in writing by the Owner, the second by the Engineer and the third arbitrator chosen by the other two (2) arbitrators who have been appointed. If there is only one (1) arbitrator, said arbitrator's decision shall be binding and if there are three arbitrators, a decision by any two of them shall be binding. No one shall act as an arbitrator who is in any way financially interested in the work or in the business affairs of either the Owner or the Engineer. Should either party refuse or neglect to select or appoint an arbitrator in accordance with the preceding paragraph, then a neutral arbitrator shall be selected by the American Arbitration Association upon request of the other party. An award rendered by the arbitrator(s) shall be final and subject to judicial enforcement.

All Disputes in excess of \$100,000.00 may be resolved in arbitration if the parties so agree in writing, otherwise either party may bring an action for relief and /or damages in the appropriate judicial forum in the Fifteenth Judicial Circuit in and for Palm Beach County, Florida.

I. Headings. The headings contained in this Agreement are for convenience of reference only, and shall not limit or otherwise affect in any way the meaning or interpretation of this Agreement.

J. Enforcement Costs. If any civil action, arbitration or other legal proceeding is brought for the enforcement of this Agreement, or because of an alleged dispute, breach, default or misrepresentation in connection with any provision of this Agreement, the successful or prevailing party or parties shall be entitled to recover reasonable attorneys' fees, sales and use taxes, court costs and all expenses even if not taxable as court costs including, without limitation, all such fees, taxes, costs and expenses incident to arbitration, appellate, bankruptcy and post-judgment proceedings), incurred in that civil action, arbitration or legal proceeding, in addition to any other relief to which such party or parties may be entitled. Attorneys' fees shall include, without limitation, paralegal fees, investigative fees,

administrative costs, sales and use taxes and all other charges billed by the attorney to the prevailing party.

K. Enforcement of Remedies. The failure of any party to insist on the strict performance of any of the terms and conditions hereof shall be deemed a waiver of the rights to remedies that the party may have regarding that specific instance only, and shall not be deemed a waiver of any subsequent breach or default in any terms or conditions.

L. Rights of other Parties. It is intended that the rights, duties and privileges of the parties as contained herein, are solely for the benefit of District and Engineer. No person or entity other than said two parties shall have any rights or privileges under this Agreement in any capacity whatsoever.

M. E-Verify. Engineer has registered with E-Verify pursuant to Section 448.095, Florida Statutes.

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

O. Counterparts. This Agreement may be executed in one or more counterparts and via facsimile, any of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

P. Effective Date. This Agreement shall be effective and become operative as of the date that it has been signed by all parties hereto.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement as of the day and year hereafter written.

Executed by the District this 24<sup>th</sup> day of July, 2024.



By:

Susan P. Scheff  
Susan P. Scheff  
Assistant Secretary

NORTHERN PALM BEACH COUNTY  
IMPROVEMENT DISTRICT

By:

Matthew J. Boykin  
Matthew J. Boykin  
President

Executed by the Engineer this 28<sup>th</sup> day of May, 2024.

MICHAEL B. SCHORAH AND ASSOCIATES, INC.  
(Name of Engineer)

ATTEST:

By:   
Print: Frederick Roth, Jr., P.E.  
Title: President

By:   
Print: Martha H. Carter, P.E., CFM  
Title: Vice President

## **EXHIBIT "A"**

### **Study and Report Phase**

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IT IS SPECIFICALLY UNDERSTOOD AND AGREED THAT THE STUDY AND REPORT PHASE SERVICES SET FORTH IN THIS AGREEMENT SHALL NOT BE A PART OF THE AGREEMENT NOR SHALL THE ENGINEER PROVIDE SAME UNTIL SUCH TIME AS THE DISTRICT HAS ISSUED WRITTEN NOTICE TO THE ENGINEER FOR COMMENCEMENT OF THE PROVISION OF SUCH SERVICES.

A. Upon written authorization from District, Engineer shall:

1. Consult with the District to define and clarify District's requirements for a Specific Project and available data.

2. Advise the District as to the necessity of the District's providing data or services of the types described in Exhibit "B" which are not part of Engineer's Basic Services, and, if requested, assist the District in obtaining such data and services.

3. Identify, consult with, and analyze requirements of governmental authorities having jurisdiction to approve the portions of a Specific Project designed or specified by Engineer, including but not limited to mitigating measures identified in the environmental assessment.

4. Identify and evaluate the number of alternate solutions available to the District listed in the Purchase Order for a Specific Project, and, after consultation with the District, recommend to the District those solutions which in Engineer's judgment meet the District's requirements for a Specific Project.

5. Prepare a report (the "Report") which will, as appropriate, contain schematic layouts, sketches and conceptual design criteria with appropriate exhibits to indicate the agreed-to requirements, considerations involved, and those alternate solutions available to the District which Engineer recommends. This Report will be accompanied by Engineer's opinion of Total Project Costs for each solution which is so recommended for a Specific Project with each component separately itemized, including the following, which will be separately itemized: opinion of probable Construction Cost, allowances for contingencies and for the estimated total costs of design, professional, and related services provided by Engineer and, on the basis of information furnished by District, allowances for other items and services included within the definition of Total Project Costs.

6. Furnish the number of review copies of the Report to the District within the time period set forth in the Purchase Order and review it with District.

7. Revise the Report in response to the District's and other parties' comments, as appropriate, and furnish the number of final copies of the revised Report to the District within the time period set forth in the Purchase Order.

B. Engineer's services under the Study and Report Phase will be considered complete on the date when the final copies of the revised Report have been delivered to the District.

C. The Engineer shall provide a brief status report for each Specific Project identifying the progress, projected completion, and issues regarding the project, to the District on or before the 2<sup>nd</sup> Monday of each Month. The Engineer shall include this report with his request for payment for the referenced project.

## **EXHIBIT “B”**

### **Design Phase**

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IT IS SPECIFICALLY UNDERSTOOD AND AGREED THAT THE DESIGN PHASE SERVICES SET FORTH IN THIS AGREEMENT SHALL NOT BE A PART OF THE AGREEMENT NOR SHALL THE ENGINEER PROVIDE SAME UNTIL SUCH TIME AS THE DISTRICT HAS ISSUES WRITTEN NOTICE TO THE ENGINEER FOR COMMENCEMENT OF THE PROVISION OF SUCH SERVICES.

After determination by the District of the scope, extent, character or design requirements of a Specific Project, including the acceptance with any specific modifications set forth in the District Engineer's Report, if any, from a preceding phase or Specific Project, and upon written authorization from the District to provide Design Phase Services, Engineer shall:

1. Be responsible for analyzing, developing and preparing such engineering documents as will be required in order to obtain necessary permits and thereafter construct all elements of the subject Water Management Plan (a/k/a Plan of Improvements) that are to be implemented and/or constructed by the District, except for those elements of the Water Management Plan that are to be prepared by the District Engineer. Further, although certain actions of or documents prepared by the Engineer shall be subject to the review and comment by others, in no event shall such review and/or comment (or lack thereof) release or relieve the Engineer from its responsibilities and obligations as they relate to Design Phase Services; provided, however, the Engineer is entitled to rely upon the District's current published Standards for its provision of Design Phase Services.
2. Prepare Design Phase documents consisting of final design criteria, drawings, and construction specifications indicating the scope, extent, and character of the Work to be performed and furnished by the Contractor. Specifications will be prepared, where appropriate, in general conformance with the 16-division format of the Construction Specifications Institute.
3. Provide necessary field surveys and topographic and utility mapping for design purposes. Identify existing utility corridors and easements, and provide legal descriptions and sketches for proposed easements.
4. Advise the District if additional reports, data, information, or services of the types described in Exhibit “A” are necessary and assist the District in obtaining such reports, data, information, or services.

5. Based on the information contained in the Design Phase documents, submit a current opinion of probable Construction Cost and any adjustments to Total Project Costs known to Engineer.
6. Furnish the Design Phase documents to and review them with the District.
7. Submit to the District the number of final copies of the Design Phase documents as specified in the Purchase Order and revised opinion of probable Construction Cost within the time period set forth in the Purchase Order.
8. All final engineering documents must be signed and sealed by a Registered Engineer and certified in favor of the District. Electronic files (i.e., computer modeling, spreadsheet calculations, etc.) should also be provided if available or if specified as a deliverable under the Purchase Order. All documents shall conform to the District's current published Standards where applicable.
9. Submit one (1) set of documentation or as otherwise requested, pursuant to paragraph 8 above, to the District. All comments, if any, regarding the submitted documentation will be prepared and provided to the Engineer by the District Engineer.
10. Identify and disclose to the District all known and customary permits, licenses and approvals necessary and required for constructing and completing the proposed Works. Unless the permits, licenses and/or approvals are ones that are customarily obtained by a Contractor, the Engineer shall be responsible for coordinating the acquisition of such and once obtained a copy of each shall be promptly provided to the District.
11. Promptly review and provide comments on Bidding Documents to the District Engineer, the District's General Counsel, and other advisors, as appropriate.
12. Submit the number of final copies of the Bidding Documents and a current opinion of probable Construction Cost to the District within the time period set forth in the Purchase Order.
13. In the event that the Work designed or specified by Engineer is to be performed or furnished under more than one prime construction contract, or if Engineer's services are to be separately sequenced with the work of one or more prime Contractors (such as in the case of fast-tracking), the District and Engineer shall, prior to commencement of the Design Phase, develop a schedule for performance of Engineer's services during the Design, Bidding, and Construction Phases in order to sequence and coordinate properly such services as are applicable to the work under such separate prime contracts. This schedule is to be prepared and included in or become an amendment to the Purchase Order whether or not the work under such contracts is to proceed concurrently.
14. The number of prime contracts for Work designed or specified by Engineer upon which the Engineer's compensation will be established shall be identified in the Purchase Order.
15. Unless otherwise directed by the District, the Engineer is responsible for the contracting with and engagement of all appropriate sub-consultants (including, but not limited to Survey, Structural, Electrical, Architectural, Environmental, Geotechnical, Testing Labs, Landscape

and Irrigation services) whose assistance may be required. The sub-consultants shall work for and report directly to the Engineer.

16. The Engineer shall coordinate with the District and appropriate third parties as required in order to identify all utility corridors, rights-of-ways and other property interests or easements that need to be obtained in order to construct, operate and maintain the Works identified in the Water Management Plan that are the responsibility of the Engineer; provided, however, the Engineer shall not be responsible for obtaining the required property interests since that is an obligation of the District and/or others. The Engineer shall coordinate with District Staff, the District Engineer and the District's General Counsel to establish or determine appropriate language for the instrument of conveyance to the District of such property interests that the District or others will require for the construction, operation and/or maintenance of the subject Works.
17. The Engineer shall provide a brief status report for each Specific Project identifying the progress, projected completion, and issues regarding the project, to the District Engineer on or before the 2<sup>nd</sup> Monday of each Month. The Engineer shall include this report with his request for payment for the referenced project.

## **EXHIBIT “C”**

### **Bidding Phase**

IT IS SPECIFICALLY UNDERSTOOD AND AGREED THAT THE BIDDING PHASE SERVICES SET FORTH IN THIS AGREEMENT SHALL NOT BE A PART OF THE AGREEMENT NOR SHALL THE ENGINEER PROVIDE SAME UNTIL SUCH TIME AS THE DISTRICT HAS ISSUED WRITTEN NOTICE TO THE ENGINEER FOR COMMENCEMENT OF THE PROVISION OF SUCH SERVICES.

1. Following completion of the Design Phase, the Engineer shall be responsible for preparing and compiling all engineering technical specifications, schedules of value, cost estimates and to define all of the project specific contract requirements such as time for substantial completion, final completion, milestones, etc. necessary to complete the project. These project specific items should be coordinated with the District, the District General Counsel and the District Engineer. All Bidding Documents, plus addenda if any, shall be prepared and bid in accordance with the District's current published Standards and requirements and although others will or may be reviewing and/or commenting on the Bidding Documents, as well as other items or matters, it is specifically understood that said review, comments or lack thereof, shall in no way relieve or release the Engineer from its responsibilities and obligations regarding the content and nature of the Bidding Documents ; provided, however, the Engineer is entitled to rely upon the District's current published Standards for its provision of Bidding Phase Services.
2. Once the Engineer has compiled the necessary technical information as identified above, it will be forwarded to the District Engineer to compile the Project Manual and necessary bid documents. Upon completion, the Project Manual will be forwarded to the District General Counsel for review and comment. Upon concurrence by the Engineer and District General Counsel of the format and content of the construction documents the Engineer shall sign and seal one (1) set of the Project Manual and plans in favor of the District, following which, said items are to be returned to the District General Counsel. Upon receipt, the District General Counsel will forward the documents to the District Engineer to produce the necessary copies of plans and specifications, advertise the project for bidding and distribute all plans to prospective bidders.
3. The District Engineer shall advertise the project for bid in accordance with the District's Standards and requirements. Confirmation of the advertisement shall be sent (via hand delivery or fax transmittal) to the Engineer and District General Counsel. The District Engineer shall prepare and package all of the necessary Bidding Documents, including subsequent Addenda thereto if issued, and distribute or make them available to all potential or interested bidders in accordance with the District's requirements. All Bidders will be instructed to return their sealed Bid to the location where they were picked up. The sealed Bids shall thereafter be opened at the time and place specified in the Bid advertisement.

4. The Engineer shall attend Pre-bid conference to be held within one (1) or two (2) weeks after the initial Bid advertisement. The Engineer shall maintain an accurate written record of the meeting and forward it to the District within five (5) business days following the meeting. Bidders will be instructed to contact the District Engineer for answers to any questions relating to the Project during the bidding process. Technical questions regarding design will be sent to the Engineer for provision of response. The District Engineer shall record all questions and answers and provide a written response to all known potential Bidders, with a copy to the Engineer at the time of such response.
5. The District Engineer shall prepare all necessary Addenda to the Bidding documents and before distribution forward same to Engineer and District General Counsel for review and comment. The Engineer shall promptly review and provide comments, if any, to the District Engineer within three (3) business days following receipt. Upon addressing all said comments, if any, the District Engineer shall distribute Addenda in accordance with paragraph 3 above.
6. The District Engineer shall coordinate and supervise the Bid Openings and provide an Award Recommendation and bid tabulation to District Staff following a Bid Opening. The Bid Openings shall be held at the location and time indicated in the Project's Bid advertisement. The District Engineer and District Staff, shall open the sealed bids at the time and place indicated in the Bidding Documents.
7. Following approval by the Board of Supervisors, the District Engineer shall prepare the Contract Documents and issue a Notice of Award to the successful Bidder. The Notice of Award shall indicate the date the District approved the Award and the amount of the Award. In addition, six (6) sets of the Contract Documents shall be provided to the successful Bidder. Five (5) of the sets are to be executed and returned to the District for review and transmittal to the District General Counsel. The sixth set is for the successful Bidder's insurance agent. The Notice of Award shall contain instructions to the successful Bidder regarding execution of the Contract Documents, provision of bonds and insurance and such other instructions as are necessary for the proper execution and completion of the Contract Documents.
8. Once the five (5) sets of executed Contract Documents are forwarded to the District General Counsel, the District General Counsel shall examine the Contract Documents for completeness and once satisfied forward them to the District for execution. Once executed, one (1) set of Contract Documents will be returned to the Engineer. The District shall be responsible for returning the Contractor's executed Project Manual to the Contractor along with a Notice to Proceed.
9. The Engineer shall provide a brief status report for each Specific Project identifying the progress, projected completion, and issues regarding the project, to the District Engineer on or before the 2<sup>nd</sup> Monday of each Month. The Engineer shall include this report with his request for payment for the referenced project.
10. Concurrent with issuance of a Notice to Proceed, the Engineer shall provide the District with one (1) set of 11"x 17" construction drawings.

## **EXHIBIT “D”**

### **Construction Phase**

IT IS SPECIFICALLY UNDERSTOOD AND AGREED THAT THE CONSTRUCTION PHASE SERVICES SET FORTH IN THIS AGREEMENT SHALL NOT BE A PART OF THE AGREEMENT NOR SHALL THE ENGINEER PROVIDE SAME UNTIL SUCH TIME AS THE DISTRICT HAS ISSUED WRITTEN NOTICE TO THE ENGINEER FOR COMMENCEMENT OF THE PROVISION OF SUCH SERVICES.

#### **Part I**

1. The Engineer shall consult with the District and act as the District's representative as provided in the General and Supplemental Conditions of each Construction contract. The extent and limitations of the duties, responsibilities and authority of Engineer as assigned in said General and Supplemental Conditions shall not be modified, except as Engineer may otherwise agree in writing. All of the District's instructions to Contractor will be issued through the Engineer, who shall have authority to act on behalf of the District in dealings with Contractor to the extent provided in this Agreement and said General and Supplemental Conditions except as otherwise provided in writing. Although certain actions or documents prepared by the Engineer shall be subject to the review and comment by others, in no event shall such review and/or comment (or lack thereof) release or relieve the Engineer from its responsibilities and obligations as relate to Construction Phase Services; provided, however, the Engineer is entitled to rely upon the District's current published Standards for its provision of Construction Phase Services.
2. Provide the services of a Resident Project Representative (RPR) at the Site of the Specific Project to assist the Engineer and to provide more extensive observation of Contractor's work. Duties, responsibilities, and authority of the RPR are as set forth in Exhibit “K” modified for the Purchase Order. The furnishing of such RPR's services will not extend Engineer's responsibilities or authority beyond the specific limits set forth elsewhere in this Agreement.
3. The Engineer shall hold a pre-construction meeting prior to commencement of construction. The Engineer shall issue written invitations to the District, Landowner, Contractor, Utility Providers and such other public or private entities or agencies that have an interest in or jurisdiction over the nature of the Works which are the subject of the specific Project or the area wherein the specific Project is to be implemented.
4. In connection with observations of Work in progress:
  - 4.1 Make visits to the Site at intervals appropriate to the various stages of construction, as Engineer deems necessary, in order to observe as an experienced and qualified design professional the progress and quality of the Work. Such visits and observations by

Engineer, and the Resident Project Representative, if any, are not intended to be exhaustive or to extend to every aspect of the Work in progress or to involve detailed inspections of the Work in progress beyond the responsibilities specifically assigned to Engineer in the Purchase Order and the Contract Documents, but rather are to be limited to spot checking, selective sampling, and similar methods of general observation of the Work based on Engineer's exercise of professional judgment as assisted by the Resident Project Representative, if any. Based on information obtained during such visits and such observations, Engineer will determine in general if Contractor's work is proceeding in accordance with the Contract Documents, and Engineer shall keep the District informed of the progress of the Work.

4.2 The purpose of Engineer's visits to, and representation by the Resident Project Representative, if any, at the Site of the Specific Project, will be to enable Engineer to better carry out the duties and responsibilities assigned to and undertaken by Engineer during the Construction Phase, and, in addition, by the exercise of Engineer's efforts as an experienced and qualified design professional, to provide for the District a greater degree of confidence that the completed Work will conform in general to the Contract Documents and that the integrity of the design concept of the completed project as a functioning whole as indicated in the Contract Documents has been implemented and preserved by Contractor. Engineer shall not, during such visits or as a result of such observations of Contractor's work in progress, supervise, direct, or have control over the Work, nor shall Engineer have authority over or responsibility for the means, methods, techniques, sequences, or procedures of construction selected by Contractor, for safety precautions and programs incident to the Work, or for any failure of Contractor to comply with Laws and Regulations applicable to Contractor's furnishing and performing the Work. Accordingly, Engineer neither guarantees the performance of any Contractor nor assumes responsibility for any Contractor's failure to furnish and perform its work in accordance with the Contract Documents.

5. The Engineer shall have authority to disapprove or reject Contractor's work while it is in progress if, on the basis of such observations, Engineer believes that such work will not produce a completed project that conforms generally to the Contract Documents or that it will prejudice the integrity of the design concept of the completed project as a functioning whole as indicated in the Contract Documents. The Engineer shall be responsible for notifying the District Engineer and District Staff promptly upon becoming aware of any material problems or issues.
6. The Engineer shall issue necessary clarifications and interpretations of the Contract Documents as appropriate to the orderly completion of the Work. Such clarifications and interpretations will be consistent with the intent of and reasonably inferable from the Contract Documents. The Engineer shall be authorized to make minor variations to the Work, provided the variations do not result in changes in ownership, maintenance rights, Contract time or amount. Under emergency conditions the Engineer may request that the District Engineer authorize the Contractor to perform duties, construct Works or take remedial or preventative actions prior to receiving a change order.
7. The Engineer shall review and approve or take other appropriate action in respect to Shop Drawings and Samples and other data which Contractor is required to submit, but only for conformance with the information given in the Contract Documents and compatibility with

the design concept of the completed project as a functioning whole as indicated in the Contract Documents. Such reviews and approvals or other action will not extend to means, methods, techniques, sequences or procedures of construction or to safety precautions and programs incident thereto. Engineer has an obligation to meet any Contractors submittal schedule that has earlier been acceptable to Engineer.

8. Evaluate and determine the acceptability of substitute or "or-equal" materials and equipment proposed by Contractor. However, if the evaluation is deemed to require additional effort on the part of the Engineer, the Engineer will be eligible for additional compensation as specified in the Purchase Order.
9. The Engineer shall be responsible for the coordination with testing labs. The Contractor shall be notified of the name and address of the selected testing lab(s) and thereafter shall coordinate and schedule with the testing lab(s) to have all Work properly tested. The Engineer shall require such inspections or tests of the Work as deemed reasonably necessary, and receive and review all certificates of inspections, tests, and approvals required by Laws and Regulations or the Contract Documents. Engineer's review of such certificates will be for the purpose of determining that the results certified indicate compliance with the Contract Documents and will not constitute an independent evaluation that the content or procedures of such inspections, tests, or approvals comply with the requirements of the Contract Documents. Engineer shall be entitled to rely on the results of such tests.
10. Render formal written decisions on all claims of the District and Contractor relating to the acceptability of the Work or the interpretation of the requirements of the Contract Documents pertaining to the execution and progress of the Work. In rendering such decisions, Engineer shall be fair and not show partiality to the District or Contractor and shall not be liable in connection with any decision rendered in good faith in such capacity.
11. Based on Engineer's observations as an experienced and qualified design professional and on review of Applications for Payment and accompanying supporting documentation, Engineer shall determine the amounts that Engineer recommends Contractor be paid. Such recommendations of payment will be in writing and will constitute Engineer's representation to the District, based on such observations and review, that, to the best of Engineer's knowledge, information and belief, the Work has progressed to the point indicated, the quality of such is generally in accordance with the Contract Documents (subject to an evaluation of the Work as a functioning whole prior to or upon Substantial Completion, to the results of any subsequent tests called for in the Contract Documents and to any other qualifications stated in the recommendation), and the conditions precedent to Contractor's being entitled to such payment appear to have been fulfilled in so far as it is Engineer's responsibility to observe the Work. In the case of unit price work, Engineer's recommendations of payment will include final determinations of quantities and classifications of the Work (subject to any subsequent adjustments allowed by the Contract Documents). The Engineer shall review all Requests for Payment as specified above. If approved, the Engineer will, execute their portion of the Request for Payment form, prepare a Recommendation for Payment and forward it to the District no later than the second Wednesday of each month. The Recommendation for Payment shall be categorized in accordance with the Plan of Improvement categorization, and identify bond versus non-bond payment Improvements.

12. The Engineer shall review all Change Order requests. The Engineer upon completion of its review must execute its portion of the Change Order request form, prepare and execute a Recommendation and promptly forward the Change Order and Recommendation to the District. All Change Orders shall be prepared in accordance with the District's Change Order policy.
13. The Engineer shall coordinate with the Contractor on a monthly basis for the purpose of checking to see that Record Drawings are being kept current and accurate. The Engineer must review and distribute the Record Drawings.
14. The Engineer shall review and process the Contractor's Completion Documents as follows:
  - 14.1 Receive and review maintenance and operating instructions, schedules, and guarantees.
  - 14.2 Engineer shall transmit these documents to the District, receive bonds, certificates, or other evidence of insurance not previously submitted and required by the Contract Documents, certificates of inspection, tests and approvals, Shop Drawings, Samples and other data approved, and the annotated record documents which are to be assembled by Contractor in accordance with the Contract Documents to obtain final payment.
15. Upon receipt of the Contractor's notification of its belief that it has reached Substantial Completion of the Works, the Engineer shall schedule, provide reasonable advanced notice to the District and perform an inspection with the Contractor and District. The Engineer upon determining that the Work is Substantially Complete shall prepare, execute and deliver a Tentative Certification of Substantial Completion to the District. The Engineer shall identify any portions of the Project or Works that remain incomplete or outstanding and, include this list as part of the Certificate of Substantial Completion. In addition to the responsibilities outlined above, the Engineer shall endeavor to resolve all outstanding issues with the Contractor, including an itemized adjustment reflecting final quantities and allocation of maintenance obligation.
16. Conduct a final payment inspection to determine if the completed Work of Contractor is acceptable so that Engineer may recommend, in writing, final payment to Contractor. Accompanying the recommendation for final payment, Engineer shall also provide a written notice of acceptability that the Work is acceptable to the best of Engineer's knowledge, information, and belief and based on the extent of the services provided by Engineer under this Agreement.
17. The Construction Phase will commence with the execution of the first construction agreement for a Specific Project or any part thereof and will terminate upon the District's final payment to a Contractor. If a Specific Project involves more than one prime contract as indicated in the Purchase Order, Construction Phase services may be rendered at different times in respect to the separate contracts.
18. Engineer shall not be responsible for the acts or omissions of any Contractor, or of any of their subcontractors, suppliers, or of any other individual or entity performing or furnishing any of the Work. Engineer shall not be responsible for failure of any Contractor to perform

or furnish the Work in accordance with the Contract Documents.

19. The Engineer shall provide a brief status report for each Specific Project identifying the progress, projected completion, and issues regarding the project, to the District on or before the 2<sup>nd</sup> Monday of each Month. The Engineer shall include this report with his request for payment for the referenced project.
20. Concurrent with the Engineer's request for final payment, the Engineer shall provide, in an electronic format consistent with the District standards, a complete copy of the record information for District constructed improvements.

## **PART II**

### **Post-Construction Phase Services**

Upon written authorization from the District to begin Post-Construction Phase Services, Engineer shall:

1. Provide assistance in connection with the testing and adjusting of Specific Project equipment or systems.
2. Assist the District in training the District's staff to operate and maintain Specific Project, equipment, and systems.
3. Assist the District in developing procedures for control of the operation and maintenance of, and record keeping for, equipment and systems for the Specific Project.
4. Together with the District, visit the Specific Project to observe any apparent deficiencies, omissions or defects in the Work, assist the District in consultations and discussions with Contractor concerning correction of any such deficiencies, omissions or defects, and make recommendations as to replacement or correction of Defective Work, if present.
5. In company with the District or the District's representative, provide an inspection of the Specific Project within one month before the end of the Contractor's Correction Period to ascertain whether any portion of the Work is subject to replacement or correction.
6. The Post-Construction Phase Services may commence during the Construction Phase and, if not otherwise modified in the Purchase Order, will terminate at the end of the Contractor's Correction Period.
7. The Engineer shall provide a brief status report for each Specific Project identifying the progress, projected completion, and issues regarding the project, to the District on or before the 2<sup>nd</sup> Monday of each Month. The Engineer shall include this report with his request for payment for the referenced project.

## **EXHIBIT “E”**

### **Project/Consulting Engineering Services Related to Storm Events**

IT IS SPECIFICALLY UNDERSTOOD AND AGREED THAT THE STORM EVENT SERVICES SET FORTH IN THIS AGREEMENT SHALL NOT BE A PART OF THE AGREEMENT NOR SHALL THE ENGINEER PROVIDE SAME UNTIL SUCH TIME AS THE DISTRICT HAS ISSUED WRITTEN NOTICE TO THE ENGINEER FOR COMMENCEMENT OF THE PROVISION OF SUCH SERVICES.

The Engineer’s Services may include the supplying of two or more Field Representatives within twelve hours after a qualifying storm event.

The duties of the Field Representatives may include the assessment of “storm damage” debris within the District’s Units of Development, subsequent monitoring of such “storm damage” debris disposal and the documenting of such “storm damage” debris disposal activities using FEMA guidelines.

The Storm Damage Assessment procedure shall generally be as follows:

- At first sign of a likely qualifying storm event, the Engineer shall contact the District and establish points of contact for the Field Representatives.
- Within 12 hours after a qualifying storm event, the Field Representatives must be able to begin to provide “storm damage” assessments under the direction of the District’s staff.
- The Field Representatives shall document the “storm damage” in accordance with FEMA guidelines.

Cleanup monitoring by the Field Representatives shall be carried out under the direction of the District’s staff, and shall include the monitoring of debris disposal and documentation of such debris disposal activities in accordance with FEMA guidelines.

## **EXHIBIT “F”**

### **General Description of Purchase Order Format**

**[SEE ATTACHED]**



**Northern Palm Beach County  
Improvement District**

Purchase Order  
No.

24-XXX

**Purchase Order**

**Vendor :000**

**ENGINEER**

123 State Street  
West Palm Beach, FL 33333  
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 XX/XX/XXXX  
Required Date XX/XX/XXXX  
Prepared By NORTHERN STAFF NAME  
Workflow ID 00  
Status Documents Transferred to Abila  
Description Unit XX- PROJECT NO. XX  
Engineering Services

Change Order 0

Project No

Invoice to Y  
follow

**Comments :** Per Engineer's Proposal.....

| Qty | Unit Type | Fund | GL Acct | Item Description                                  | Unit Price | Total     |
|-----|-----------|------|---------|---------------------------------------------------|------------|-----------|
| 1   | EA        | 0000 | 53101   | Unit XX- PROJECT NO. XX- SPECIFIC WORK TO BE DONE | 00,000.00  | 00,000.00 |
| 1   | EA        | 0000 | 53101   | Unit XX- PROJECT NO. XX- SPECIFIC WORK TO BE DONE | 00,000.00  | 00,000.00 |

**Total : \$00,000.00**

**Approval Information**

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

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

NPBCID is exempt from payment of State sales tax under Exemption 85-8012560376C-1 Exp. 5-31-28.

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.

Control No. XXXX

Today, Month, Day, 20XX Page 1 of 1

## **EXHIBIT “G”**

### **Peer Review Requirements**

Engineer shall perform or provide the following in a timely manner so as not to delay Peer Review, namely:

1. Cooperate with the District Engineer and District Staff by providing agreed upon Review Documents (checked and otherwise represented as ready for a thorough review) in advance of and as required for Peer Review, including but not limited to design or planning documents, specifications, drawings, design schedules, statements of District’s design requirements and criteria, calculations and other analyses, all pertinent information in Engineer’s possession, construction documents, and other instruments of Engineer’s services.
2. Discuss with District Engineer the process of the design, including approaches used, assumptions made, special design problems encountered, special solutions accomplished, extra analyses made but not incorporated into the final documents, and other aspects of the design process.
3. Provide miscellaneous support for the District Engineer and District Staff, such as providing copies of computer input data and running Engineer’s computer programs.
4. Study Peer Review recommendations from the District Engineer and District.
5. Attend Peer Review presentations and subsequently review any written Peer Review Report in detail, responding to each recommendation by accepting it without qualifications, accepting it with qualifications, or rejecting it.
6. Discuss with District Staff and District Engineer the response to any Peer Review Report or recommendations in an attempt to reach agreement on all points through complete understanding of the technical matters involved, by proposing alternate solutions to issues that are not immediately acceptable, and by recommending that District’s design problem be modified to accommodate proposed design revisions is appropriate.
7. Cooperate with District Engineer and District Staff in modifying the design services as required to accomplish agreed upon revisions to Engineer’s design documents (the accomplishment of those revisions being outside the scope.
8. Remain the Engineer of Record for all documents revised in accordance with agreed-to Peer Review recommendations.
9. Cooperate with District Staff and District Engineer in reaching acceptable terms whereby Engineer employs an advisor to review Engineer’s reasons for rejecting a recommendation of Peer Review.

## **EXHIBIT “H”**

### **Reimbursable Expenses Schedule**

Rates for reimbursable expenses effective on the date of the Agreement are AS FOLLOWS:

|                                      |             |
|--------------------------------------|-------------|
| 8 ½"x11" Copies Black & White        | \$0.20/page |
| 8 ½"x11" Copies Color                | 0.55/page   |
| 11"x17" Copies Black & White         | 0.57/page   |
| 11"x17" Copies Color                 | 1.24/page   |
| Blue Print/Blackline Prints 24"X 36" | 2.28/page   |
| Postage                              | at cost     |

Unless specifically approved in advance by the District in writing, outside consultants and subcontractors to the Engineer shall be billed with no mark-up by Engineer.

All other Reimbursable Expenses not listed above shall be invoiced and paid on an “at cost” basis without mark-up unless otherwise specifically agreed to in writing.

## **EXHIBIT "I"**

### **Insurance Requirements**

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

I. Commercial General Liability:

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

II. Workers Compensation                      Statutory Limits

|                     |           |                       |
|---------------------|-----------|-----------------------|
| and                 | \$100,000 | Each Accident         |
|                     | \$500,000 | Disease-Policy Limit  |
| Employers Liability | \$100,000 | Disease-Each Employee |

III. Umbrella Excess Liability Insurance:

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

IV. Notice of Cancellation:

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

V. Professional Liability Insurance

To be negotiated on a Specific Project basis.

VI. Insurance Certificate:

Northern Palm Beach County Improvement District shall be listed as an additional insured for the above Commercial and Umbrella Liability insurance coverage and a certificate of insurance reflecting same shall be delivered to Northern Palm Beach County Improvement District, which certificate of insurance shall be updated on a continuing basis throughout the Term of this Agreement.



MICHBSC-01

WINTERSJ

## CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

6/13/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

|                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                      |                     |                                                  |       |                                                     |       |                                              |       |                    |  |                    |  |
|------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|---------------------|--------------------------------------------------|-------|-----------------------------------------------------|-------|----------------------------------------------|-------|--------------------|--|--------------------|--|
| <b>PRODUCER</b><br>Insurance Office of America<br>Abacoa Town Center<br>1200 University Blvd, Suite 200<br>Jupiter, FL 33458 | <b>CONTACT NAME:</b> Ale Castaneda<br><b>PHONE (A/C, No, Ext):</b> (561) 721-3755<br><b>E-MAIL ADDRESS:</b> Ale.Castaneda@ioausa.com<br><b>FAX (A/C, No):</b><br><b>INSURER(S) AFFORDING COVERAGE</b><br><table><tr><td><b>INSURER A :</b> Southern-Owners Insurance Company</td><td><b>NAIC #</b> 10190</td></tr><tr><td><b>INSURER B :</b> Auto-Owners Insurance Company</td><td>18988</td></tr><tr><td><b>INSURER C :</b> Transportation Insurance Company</td><td>20494</td></tr><tr><td><b>INSURER D :</b> QBE Insurance Corporation</td><td>39217</td></tr><tr><td><b>INSURER E :</b></td><td></td></tr><tr><td><b>INSURER F :</b></td><td></td></tr></table> | <b>INSURER A :</b> Southern-Owners Insurance Company | <b>NAIC #</b> 10190 | <b>INSURER B :</b> Auto-Owners Insurance Company | 18988 | <b>INSURER C :</b> Transportation Insurance Company | 20494 | <b>INSURER D :</b> QBE Insurance Corporation | 39217 | <b>INSURER E :</b> |  | <b>INSURER F :</b> |  |
| <b>INSURER A :</b> Southern-Owners Insurance Company                                                                         | <b>NAIC #</b> 10190                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                      |                     |                                                  |       |                                                     |       |                                              |       |                    |  |                    |  |
| <b>INSURER B :</b> Auto-Owners Insurance Company                                                                             | 18988                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                      |                     |                                                  |       |                                                     |       |                                              |       |                    |  |                    |  |
| <b>INSURER C :</b> Transportation Insurance Company                                                                          | 20494                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                      |                     |                                                  |       |                                                     |       |                                              |       |                    |  |                    |  |
| <b>INSURER D :</b> QBE Insurance Corporation                                                                                 | 39217                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                      |                     |                                                  |       |                                                     |       |                                              |       |                    |  |                    |  |
| <b>INSURER E :</b>                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                      |                     |                                                  |       |                                                     |       |                                              |       |                    |  |                    |  |
| <b>INSURER F :</b>                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                      |                     |                                                  |       |                                                     |       |                                              |       |                    |  |                    |  |
| <b>INSURED</b><br><br>Michael B Schorah & Associates Inc<br>1850 Forest Hill Blvd Suite 206<br>West Palm Beach, FL 33406     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                      |                     |                                                  |       |                                                     |       |                                              |       |                    |  |                    |  |

## COVERAGES

## CERTIFICATE NUMBER:

## REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE                                                                                                                                                                                                                                                                                                                                                                                       | ADD'L SUBR INSD. WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS                                                                                                                                                                                                                                                                    |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------|-------------------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A        | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY<br><input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR<br><input checked="" type="checkbox"/> Owner's & Contractor<br><br>GEN'L AGGREGATE LIMIT APPLIES PER:<br><input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input type="checkbox"/> LOC<br><input type="checkbox"/> OTHER: | X                    | 72623467-23   | 12/3/2023               | 12/3/2024               | EACH OCCURRENCE \$ 1,000,000<br>DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000<br>MED EXP (Any one person) \$ 10,000<br>PERSONAL & ADV INJURY \$ 1,000,000<br>GENERAL AGGREGATE \$ 2,000,000<br>PRODUCTS - COMP/OP AGG \$ 2,000,000<br>EE BENEFITS AGG \$ 1,000,000 |
| B        | AUTOMOBILE LIABILITY<br><input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS<br><input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY                                                                                                                                                                               |                      | 52-623-444-00 | 12/3/2023               | 12/3/2024               | COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000<br>BODILY INJURY (Per person) \$<br>BODILY INJURY (Per accident) \$<br>PROPERTY DAMAGE (Per accident) \$<br>\$                                                                                                           |
| A        | <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR<br><input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE<br>DED <input checked="" type="checkbox"/> RETENTION \$ 10,000                                                                                                                                                                 |                      | 52-623-444-01 | 12/3/2023               | 12/3/2024               | EACH OCCURRENCE \$ 2,000,000<br>AGGREGATE \$ 2,000,000<br>\$                                                                                                                                                                                                              |
| C        | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY<br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y <input checked="" type="checkbox"/> N<br>If yes, describe under DESCRIPTION OF OPERATIONS below                                                                                                                                                 | N/A                  | WC 6 80246586 | 12/3/2023               | 12/3/2024               | <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER<br>E.L. EACH ACCIDENT \$ 1,000,000<br>E.L. DISEASE - EA EMPLOYEE \$ 1,000,000<br>E.L. DISEASE - POLICY LIMIT \$ 1,000,000                                                                 |
| D        | Professional Liab.                                                                                                                                                                                                                                                                                                                                                                                      |                      | ANE33582-03   | 12/3/2023               | 12/3/2024               | Per Claim \$20K Ded. 2,000,000                                                                                                                                                                                                                                            |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Northern Palm Beach County Improvement District is included as additional insured with respect to General Liability per form# 55373 (5/17) when required by signed written contract. Umbrella policy extends over the General Liability, Auto Liability, Employer's Liability, and Professional Liability.

## CERTIFICATE HOLDER

## CANCELLATION

|                                                                                                                                     |                                                                                                                                                                                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>CERTIFICATE HOLDER</b><br><br>Northern Palm Beach County Improvement District<br>359 Hiatt Drive<br>Palm Beach Gardens, FL 33418 | <b>CANCELLATION</b><br><br>SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.<br><br><b>AUTHORIZED REPRESENTATIVE</b><br><br>James Dorsey |
|-------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

## BLANKET ADDITIONAL INSURED

This endorsement modifies insurance provided under the following:

### COMMERCIAL GENERAL LIABILITY COVERAGE PART

- A. Under SECTION II - WHO IS AN INSURED** is amended. The following provision is added.  
A person or organization is an Additional Insured, only with respect to liability caused, in whole or in part, by "your work" for that Additional Insured by or for you:
1. If required in a written contract or agreement; or
  2. If required by an oral contract or agreement only if a Certificate of Insurance was issued prior to the loss indicating that the person or organization was an Additional Insured.
- B. SECTION III - LIMITS OF INSURANCE** is amended. The following provision is added.  
The limits of liability for the Additional Insured are those specified in the written contract or agreement between the insured and the owner, lessee or contractor or those specified in the Certificate of Insurance, if an oral contract or agreement, not to exceed the limits provided in this policy. These limits are inclusive of and not in addition to the limits of insurance shown in the Declarations.
- C. SECTION IV - COMMERCIAL GENERAL LIABILITY CONDITIONS** is amended.
1. The following condition is added to **4. Other Insurance**.  
This insurance is primary for the Additional Insured, but only with respect to liability caused, in whole or in part, by "your work" for that Additional Insured by or for you. Other insurance available to the Additional Insured will apply as excess insurance and not contribute as primary insurance to the insurance provided by this endorsement.
  2. The following condition is added.  
**Other Additional Insured Coverage Issued By Us**  
If this policy provides coverage for the same loss to any Additional Insured specifically shown as an Additional Insured in another endorsement to this policy, our maximum limit of insurance under this endorsement and any other endorsement shall not exceed the limit of insurance in the written contract or agreement between the insured and the owner, lessee or contractor, or the limits provided in this policy, whichever is less. Our maximum limit of insurance arising out of an "occurrence", shall not exceed the limit of insurance shown in the Declarations, regardless of the number of insureds or Additional Insureds.

All other policy terms and conditions apply.

## EXHIBIT “J”

| POSITION                         | Hourly Rate |
|----------------------------------|-------------|
| EXPERT WITNESS                   | \$300.00    |
| SR. PROJECT MANAGER              | \$250.00    |
| PROJECT MANAGER                  | \$205.00    |
| SR. ENGINEER                     | \$205.00    |
| PROJECT ENGINEER                 | \$155.00    |
| SR. PROJECT LAND SURVEYOR        | \$210.00    |
| PROJECT LAND SURVEYOR            | \$160.00    |
| SR. PROJECT. FIELD REP.          | \$155.00    |
| FIELD REPRESENTATIVE             | \$100.00    |
| SR. AUTOCAD/GIS<br>TECH/DESIGNER | \$100.00    |
| AUTOCAD/GIS<br>TECH/DESIGNER     | \$85.00     |
| SENIOR TECHNICIAN                | \$85.00     |
| TECHNICIAN                       | \$75.00     |
| 3 PERSON SURVEY CREW             | \$180.00    |
| 2 PERSON SURVEY CREW             | \$155.00    |
| GPS CREW                         | \$155.00    |
| SR. ADMIN. ASSISTANT             | \$70.00     |
| ADMIN. ASSISTANT                 | \$60.00     |
| CLERICAL                         | \$55.00     |
| COURIER                          | At Cost     |

## **EXHIBIT "K"**

### **Duties, Responsibilities, and Limitations of Authority of the Resident Project Representative**

1. Engineer shall furnish a Resident Project Representative ("RPR"), assistants, and other field staff to assist Engineer in observing progress and quality of the work. The RPR, assistants, and other field staff under this Exhibit may provide full time representation or may provide representation to a lesser degree.
2. Through such additional observations of a Contractor's work in progress and field checks of materials and equipment by the RPR and assistants, Engineer shall endeavor to provide further protection for the District against defects and deficiencies in the Work. However, Engineer shall not, during such visits or as a result of such observations of a Contractor's work in progress, supervise, direct, or have control over the Contractor's work nor shall Engineer have authority over or responsibility for the means, methods, techniques, sequences, or procedures selected by a Contractor, for safety precautions and programs incident to a Contractor's work in progress, for any failure of a Contractor to comply with laws and regulations applicable to a Contractor's performing and furnishing the work, or responsibility for a Contractor's failure to furnish and perform the work in accordance with the Contract Documents.
3. The duties and responsibilities of the RPR are limited to those of Engineer in the Agreement with the District, Purchase Order and in the Contract Documents, and are further limited or described as follows:
  - a. General:
    - i. RPR is Engineer's agent at the Specific Project site, will act as directed by and under the supervision of Engineer, and will confer with Engineer regarding RPR's actions.
    - ii. RPR's dealings in matters pertaining to a Contractor's work in progress shall, in general, be with Engineer and Contractor, keeping the District advised as necessary.
    - iii. RPR's dealings with subcontractors shall only be through or with the full knowledge and approval of Contractor.
    - iv. RPR shall generally communicate with the District with the knowledge of and under the direction of Engineer.
  - b. Schedules: Review the progress schedule, schedule of shop drawing and sample submittals, and schedule of values prepared by a Contractor and consult with Engineer

concerning acceptability.

- c. Conferences and Meetings: Attend meetings with Contractor, such as preconstruction conferences, progress meetings, job conferences and other project-related meetings, and prepare and circulate copies of minutes thereof.
- d. Liaison:
  - i. Serve as Engineer's liaison with Contractor, working principally through a Contractor's superintendent and assist in understanding the intent of the Contract Documents.
  - ii. Assist Engineer in serving as the District's liaison with Contractor when Contractor's operations affect the District's on-site operations.
  - iii. Assist in obtaining from the District additional details or information, when required for proper execution of the Work.
- e. Interpretation of Contract Documents: Report to Engineer when clarifications and interpretations of the Contract Documents are needed and transmit to Contractor clarifications and interpretations as issued by Engineer.
- f. Shop Drawings and Samples:
  - i. Record date of receipt of samples and approved shop drawings.
  - ii. Receive samples which are furnished at the Specific Project site by Contractor, and notify Engineer of availability of samples for examination.
  - iii. Advise Engineer and Contractor of the commencement of any portion of the Work requiring a shop drawing or sample submittal for which RPR believes that the submittal has not been approved by Engineer.
- g. Modifications:
  - i. Consider and evaluate Contractor's suggestions for modifications in drawings or specifications and report with RPR's recommendations to Engineer.
  - ii. Transmit to Contractor in writing decisions as issued by Engineer.
- h. Review of Work and Rejection of Defective Work:
  - i. Conduct on-site observations of Contractor's work in progress to assist Engineer in determining if the work is in general proceeding in accordance with the Contract Documents.
  - ii. Report to Engineer whenever RPR believes that any part of Contractor's work in progress will not produce a completed project that conforms generally to

the Contract Documents or will prejudice the integrity of the design concept of the completed project as a functioning whole as indicated in the Contract Documents, or has been damaged, or does not meet the requirements of any inspection, test or approval required to be made; and advise Engineer of that part of work in progress that RPR believes should be corrected or rejected or should be uncovered for observation, or requires special testing, inspection or approval.

i. Inspections, Tests, and System Startups:

- i. Consult with Engineer in advance of scheduled major inspections, tests, and systems startups of important phases of the work.
- ii. Verify that tests, equipment, and systems start-ups and operating and maintenance training are conducted in the presence of appropriate District personnel, and that Contractor maintains adequate records thereof.
- iii. Observe, record, and report to Engineer appropriate details relative to the test procedures and systems startups.
- iv. Accompany visiting inspectors representing public or other agencies having jurisdiction over a Specific Project, record the results of these inspections, and report to Engineer.

j. Records:

- i. Maintain at the Site orderly files for correspondence, reports of job conferences, reproductions of original contract documents including all change orders, field orders, work change directives, Addenda, additional Drawings issued subsequent to the execution of the Contract, Engineer's clarifications and interpretations of the contract documents, progress reports, shop drawing and sample submittals received from and delivered to Contractor, and other specific Project related documents.
- ii. Prepare a daily report or keep a diary or log book, recording Contractor's hours on the site, weather conditions, data relative to questions of change orders, field orders, work change directives, or changed conditions, site visitors, daily activities, decisions, observations in general, and specific observations in more detail as in the case of observing test procedures; and send copies to Engineer.
- iii. Record names, addresses and telephone numbers of all Contractors, subcontractors, and major suppliers of materials and equipment.
- iv. Maintain records for use in preparing Specific Project documentation.
- v. Upon completion of the work, furnish original set of all RPR Project documentation to Engineer.

k. Reports:

- i. Furnish to Engineer periodic reports as required of progress of the Work and of Contractor's compliance with the progress schedule and schedule of Shop Drawing and Sample submittals.
- ii. Draft and recommend to Engineer proposed change orders, work change directives, and field orders. Obtain backup material from Contractor.
- iii. Furnish to Engineer and the District copies of all inspection, test, and system startup reports.
- iv. Report immediately to Engineer the occurrence of site accidents, any hazardous environmental conditions of a nature or extent not specifically identified in the Purchase Order, emergencies, or acts of God endangering the work, and property damaged by fire or other causes.

- l. Payment Requests: Review Applications for Payment with Contractor for compliance with the established procedure for their submission and forward with recommendations to Engineer, noting particularly the relationship of the payment requested to the schedule of values, Work completed, and materials and equipment delivered at the Site but not incorporated in the Work.

- m. Certificates, Operation and Maintenance Manuals: During the course of the work, verify that materials and equipment certificates, operation and maintenance manuals and other data required by the specifications to be assembled and furnished by a Contractor are applicable to the items actually installed and in accordance with the Contract Documents, and have these documents delivered to Engineer for review and forwarding to the District prior to payment for that part of the work.

n. Completion:

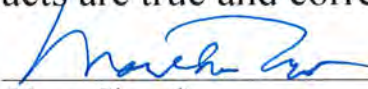
- i. Before Engineer issues a certificate of substantial completion, submit to Contractor a list of observed items requiring completion or correction.
- ii. Observe whether Contractor has arranged for inspections required by laws and regulations, including but not limited to those to be performed by public agencies having jurisdiction over the Work.
- iii. Participate in a final payment inspection in the company of Engineer, the District, and Contractor and prepare a final list of items to be completed or corrected.
- iv. Observe whether all items on final list have been completed or corrected and make recommendations to Engineer concerning acceptance and issuance of the notice of acceptability of the work.

o. Resident Project Representative shall not:

- i. Authorize any deviation from the Contract Documents or substitution of materials or equipment (including "or-equal" items).
- ii. Exceed limitations of Engineer's authority as set forth in the Agreement or the Contract Documents.
- iii. Undertake any of the responsibilities of a Contractor, subcontractors, suppliers, or a Contractor's superintendent.
- iv. Advise on, issue directions relative to or assume control over any aspect of the means, methods, techniques, sequences or procedures of the Work unless such advice or directions are specifically required by the Contract Documents.
- v. Advise on, issue directions regarding, or assume control over safety precautions and programs in connection with the activities or operations of the District or a Contractor.
- vi. Participate in specialized field or laboratory tests or inspections conducted off-site by others except as specifically authorized by Engineer.
- vii. Accept shop drawing or sample submittals from anyone other than a Contractor.
- viii. Authorize the District to accept or occupy a Specific Project in whole or in part.

**EXHIBIT "L"**  
**NONGOVERNMENTAL ENTITY**  
**HUMAN TRAFFICKING AFFIDAVIT**  
Section 787.06(13), Florida Statutes  
**THIS AFFIDAVIT MUST BE SIGNED AND NOTARIZED**

I, the undersigned, am an officer or representative of Michael B. Schorah and Associates, Inc. and attest that Contractor does not use coercion for labor or services as defined in section 787.06, Florida Statutes. Under penalty of perjury, I hereby declare and affirm that the above stated facts are true and correct.

  
(Name Signed)

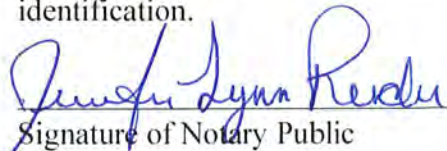
Martha H. Carter, P.E., CFM, Vice President  
(Name Printed)

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of ☒ physical presence ☐ online

notarization, this 10 day of July, 2024, by Martha H. Carter, P.E., CFM as Vice President of Michael B. Schorah and Associates, Inc., a Florida (State or Place of Incorporation) corporation, on behalf of the corporation. He/she is ☒ personally known to me or ☐ has produced \_\_\_\_\_ (Type of Identification) as identification.

  
Signature of Notary Public

(Notary Seal)

Jennifer Lynn Reeder  
Print, Type or Stamp Name of Notary



\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
Serial Number, if any



# Northern Palm Beach County Improvement District

Purchase Order  
No.

25-581

## Purchase Order

Vendor :326

### MICHAEL B. SCHORAH & ASSOCIATE

F/K/A M. B. Schorah & Assoc.  
One Merchants Plaza, Ste. 701  
Bangor, ME 04401

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 03/14/2025  
Required Date 03/24/2025  
Prepared By KATHLEEN J. MALONEY-POLLACK  
Workflow ID 07  
Status Documents Transferred to Abila  
Description Unit 53 Phase 3 Buffer Trail & Linear Park-  
Design, Bid and Construction Phase  
Services

Change Order 0

Project No

Invoice to Y  
follow

### Comments :

| Qty | Unit Type | Fund | GL Acct | Item Description                                                                       | Unit Price | Total      |
|-----|-----------|------|---------|----------------------------------------------------------------------------------------|------------|------------|
| 1   | EA        | 5303 | 53101   | Unit 53 Phase 3 Buffer Trail & Linear Park-Design, Bid and Construction Phase Services | 135,716.68 | 135,716.68 |

Total : **\$135,716.68**

### Approval Information

KATHLEEN E. ROUNDTREE Transmit to MIP - Approved 03/26/2025 11:38 AM 135,716.68  
KATHLEEN E. ROUNDTREE Waiting for Board - Approved 03/26/2025 11:36 AM 135,716.68  
KATHLEEN J. MALONEY-POLLACK Board 2 - Approved 03/18/2025 10:25 AM 135,716.68  
SUSAN P. SCHEFF Board - Approved 03/18/2025 9:51 AM 135,716.68  
CLIFFORD D. BEATTY Executive Director - Approved 03/17/2025 9:43 AM 135,716.68  
KATHLEEN E. ROUNDTREE Finance Director - Approved 03/17/2025 9:42 AM 135,716.68  
LAURA L. HAM Budget Manager - Approved 03/14/2025 2:49 PM 135,716.68  
Kimberly A. Leser District Engineer - Approved 03/14/2025 2:36 PM 135,716.68  
KENNITH R. ROUNDTREE Department Manager - Approved 03/14/2025 9:59 AM 135,716.68  
KATHLEEN J. MALONEY-POLLACK Requester - Submitted 03/14/2025 9:40 AM 135,716.68

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**

Purchase Order No. **25-581-1**

**Encumbrance Modification**

**Vendor :326**

**MICHAEL B. SCHORAH & ASSOCIATE**

F/K/A M. B. Schorah & Assoc. One Merchants Plaza, Ste. 701  
Bangor, ME 04401  
Phone - / Fax -

**Comments**

**Document Information**

Document Date 01/08/2026  
Required Date 01/08/2026  
Prepared By KATHLEEN J. MALONEY-POLLACK  
Workflow ID 04  
  
Status Documents Transferred to Abila  
Description Unit 53 Phase 3 Buffer Trail & Linear Park-  
Additional Design & Bid Engineering  
Services

Change Order 01  
Project No 644  
Invoice to Y  
follow

| Qty | Unit Type | Fund | GL Acct | Item Description                                                                       | Unit Price | Total    |
|-----|-----------|------|---------|----------------------------------------------------------------------------------------|------------|----------|
| 1   | EA        | 5303 | 53101   | Unit 53 Phase 3 Buffer Trail & Linear Park-Design, Bid and Construction Phase Services | 1,543.80   | 1,543.80 |

**Total : \$1,543.80**

**Approval Information**

|                             |                              |                    |
|-----------------------------|------------------------------|--------------------|
| KATHLEEN E. ROUNDTREE       | Transmit to MIP - Approved   | 01/09/2026 1:59 PM |
| KATHLEEN E. ROUNDTREE       | Finance Director - Approved  | 01/09/2026 1:58 PM |
| LAURA L. HAM                | Budget Manager - Approved    | 01/08/2026 3:07 PM |
| Kimberly A. Leser           | District Engineer - Approved | 01/08/2026 1:09 PM |
| KATHLEEN J. MALONEY-POLLACK | Requester - Submitted        | 01/08/2026 9:07 AM |

This Purchase Order Authorizes the purchase of the items or services in the quantities and the amounts specified above by the purchaser identified above on the presentation of proper identification at time of purchase. The Purchase Order number must appear on billing invoices and packages and billing of the purchase must be submitted to the address shown above. NPBCID is exempt from payment of State sales tax under Exemption 85-8012560376C-1 Exp. 5-31-28. 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**

Purchase Order No. **25-581-2**

**Encumbrance Modification**

**Vendor :326**

**MICHAEL B. SCHORAH & ASSOCIATE**

F/K/A M. B. Schorah & Assoc. One Merchants Plaza, Ste. 701  
Bangor, ME 04401  
Phone - / Fax -

**Comments**

Additional Services associated with production of a sketch and legal description needed for an Irrigation easement for Irrigation supply line from Irrigation PS No. 8 to the Linear Park Phase 3 point of connection.

**Document Information**

Document Date 04/30/2026  
Required Date 04/30/2026  
Prepared By KATHLEEN J. MALONEY-POLLACK  
Workflow ID 04  
  
Status Documents Transferred to Abila  
Description Encumbrance Modification for 25-581

Change Order 0

Project No

Invoice to Y  
follow

| Qty | Unit Type | Fund | GL Acct | Item Description                                                                       | Unit Price | Total    |
|-----|-----------|------|---------|----------------------------------------------------------------------------------------|------------|----------|
| 1   | EA        | 5303 | 53101   | Unit 53 Phase 3 Buffer Trail & Linear Park-Design, Bid and Construction Phase Services | 3,800.00   | 3,800.00 |

**Total : \$3,800.00**

**Approval Information**

|                       |                              |                     |
|-----------------------|------------------------------|---------------------|
| KATHLEEN E. ROUNDTREE | Transmit to MIP - Approved   | 05/01/2026 9:15 AM  |
| KATHLEEN E. ROUNDTREE | Finance Director - Approved  | 05/01/2026 9:11 AM  |
| LAURA L. HAM          | Budget Manager - Approved    | 05/01/2026 8:48 AM  |
| Kimberly A. Leser     | District Engineer - Approved | 04/30/2026 12:13 PM |
| Kimberly A. Leser     | Requester - Submitted        | 04/30/2026 12:13 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.



**Northern Palm Beach County  
Improvement District**

Purchase Order No. **25-581-3**

**Encumbrance Modification**

**Vendor :326**

**MICHAEL B. SCHORAH & ASSOCIATE**

F/K/A M. B. Schorah & Assoc. One Merchants Plaza, Ste. 701  
Bangor, ME 04401  
Phone - / Fax -

**Comments**

Reimbursable expenses not previously included in the PO.

**Document Information**

Document Date 06/26/2026  
Required Date 06/26/2026  
Prepared By KATHLEEN J. MALONEY-POLLACK  
Workflow ID 04  
  
Status Documents Transferred to Abila  
Description Encumbrance Modification for 25-581 -  
Reimbursable Expenses

Change Order 0

Project No

Invoice to Y  
follow

| Qty | Unit Type | Fund | GL Acct | Item Description                                                                                             | Unit Price | Total  |
|-----|-----------|------|---------|--------------------------------------------------------------------------------------------------------------|------------|--------|
| 1   | EA        | 5303 | 53101   | Unit 53 Phase 3 Buffer Trail & Linear Park-Design, Bid and Construction Phase Services-Reimbursable Expenses | 500.00     | 500.00 |

**Total : \$500.00**

**Approval Information**

|                             |                              |                     |
|-----------------------------|------------------------------|---------------------|
| KATHLEEN E. ROUNDTREE       | Transmit to MIP - Approved   | 06/29/2026 1:08 PM  |
| KATHLEEN E. ROUNDTREE       | Finance Director - Approved  | 06/29/2026 12:56 PM |
| LAURA L. HAM                | Budget Manager - Approved    | 06/26/2026 10:45 AM |
| Kimberly A. Leser           | District Engineer - Approved | 06/26/2026 10:13 AM |
| KATHLEEN J. MALONEY-POLLACK | Requester - Submitted        | 06/26/2026 10:09 AM |

This Purchase Order Authorizes the purchase of the items or services in the quantities and the amounts specified above by the purchaser identified above on the presentation of proper identification at time of purchase. The Purchase Order number must appear on billing invoices and packages and billing of the purchase must be submitted to the address shown above. NPBCID is exempt from payment of State sales tax under Exemption 85-8012560376C-1 Exp. 5-31-28. 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.

**EXHIBIT “B”**

**HUMAN TRAFFICKING AFFIDAVIT**

(SEE ATTACHED)

**NONGOVERNMENTAL ENTITY  
HUMAN TRAFFICKING AFFIDAVIT**  
Section 787.06(13), Florida Statutes  
**THIS AFFIDAVIT MUST BE SIGNED AND NOTARIZED**

I, the undersigned, am an officer or representative of Haley Ward, Inc. and attest that Contractor does not use coercion for labor or services as defined in section 787.06, Florida Statutes. Under penalty of perjury, I hereby declare and affirm that the above stated facts are true and correct.

\_\_\_\_\_  
(Name Signed)

Roderick Kennedy, Senior Vice President  
(Name Printed)

STATE OF FLORIDA

COUNTY OF ST. LUCIE

The foregoing instrument was acknowledged before me by means of ☐ physical presence ☐ online notarization, this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by \_\_\_\_\_ as \_\_\_\_\_ of \_\_\_\_\_, a \_\_\_\_\_ (State or Place of Formation) entity, on behalf of said entity. He/she is ☐ personally known to me or ☐ has produced \_\_\_\_\_ (Type of Identification) as identification.

\_\_\_\_\_  
Signature of Notary Public

(Notary Seal)

\_\_\_\_\_  
Print, Type or Stamp Name of Notary

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
Serial Number, if any

**UNIT OF DEVELOPMENT NO. 53**  
**REGULAR AGENDA**  
**DISBURSEMENT NO. 160A**  
**AUGUST 26, 2026**

## BOND

**TOTALS**

## ENGINEERING:

**M. Schorah & Associates /Haley Ward**

**(PO#25-581 Arden Buffer Trail)**

**7,204.47**

**7,204.47**

**7,204.47**

**7,204.47**



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:** August 26, 2026

**FROM:** Katie Roundtree, CPA, Director of Finance and Administration

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

**RE:** Consider Acknowledgement of Contract Term with Wells Fargo Bank, NA

---

### **Background**

Northern has used Wells Fargo Bank, NA (Wells Fargo) for Banking Services for several years. Checking, depository and payroll accounts are held at Wells Fargo with established banking safeguards. Additionally, ACH withdrawals for certain recurring payments occur from those accounts using a secure, pre-approval process. Almost 450 individual FPL accounts are paid through Wells Fargo on a monthly basis using ACH payments.

Northern entered into a Piggyback Agreement for Banking Services with Wells Fargo Bank, NA in October 2025, based on a Request for Proposals from Pinellas County, Florida. The initial term was through the original ending date of the Pinellas County Agreement, which is September 30, 2026, unless extended by Pinellas County. Northern can extend the term of the Agreement separately from Pinellas County's Agreement.

Pinellas County extended the term of the Agreement with Wells Fargo recently. Wells Fargo drafted an Acknowledgement of the Contract Term for Northern's approval. The new term of the contract is through September 30, 2031.

### **Fiscal Impact**

Prices in the Agreement have remained the same as the Original Agreement.

### **Recommendation**

Northern Staff recommends approval of the Acknowledgement of Contract Term with Wells Fargo Bank, NA.



Wells Fargo Bank, N.A.  
100 South Ashley Drive, 10<sup>th</sup> floor  
Tampa, FL 33602

July 22, 2026

Northern Palm Beach County Improvement District  
Attn: Katie Roundtree  
359 Hiatt Dr.,  
Palm Beach Gardens, FL 33418

Re: Acknowledgement of Contract Term Through September 30, 2031

Dear Katie,

Wells Fargo Bank, N.A. ("Bank") values its relationship with Northern Palm Beach County Improvement District ("NPBCID") and is pleased to confirm the continued term of the parties' existing agreement under which NPBCID piggybacks on the City of Pinellas Park banking services contract (the "Agreement").

The Bank and NPBCID acknowledge and agree that, pursuant to the term provisions of the Agreement, the term of the Agreement includes the initial contract period of the City of Pinellas Park agreement as well as any agreed subsequent extension periods. The City of Pinellas Park agreement has been extended through September 30, 2031. Accordingly, the parties acknowledge that the Agreement between the Bank and NPBCID remains in full force and effect through September 30, 2031, unless earlier terminated in accordance with its terms.

This letter is intended solely to memorialize the parties' acknowledgement of the current term of the Agreement. Except as expressly stated herein, all terms and conditions of the Agreement remain unchanged and in full force and effect.

The Bank appreciates the opportunity to continue serving NPBCID and looks forward to supporting its banking needs. Please contact the undersigned with any questions regarding this letter.

Sincerely,

Vincent Mattio  
Executive Director  
Relationship Manager  
(813) 285-0745

**Acknowledged and Agreed:**

NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

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

Name: \_\_\_\_\_

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

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



Northern Palm Beach County Improvement District  
359 Hiatt Drive, Palm Beach Gardens, Florida 33418  
561-624-7830 · fax 561-624-7839 · [www.npbcid.org](http://www.npbcid.org)

## EXECUTIVE SUMMARY

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

**DATE:** August 26, 2026

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

**RE:** Consider Funding Agreement with Eagles Nest Property Owners Association

---

### **Background**

The Eagles Nest Property Owners Association (POA) approached Northern's Board at a previous Board Meeting and requested Northern review the condition of the slough and flow way within the slough which provides stormwater protection and outfall for the Eagles Nest community. It was determined that Eagles Nest is not within an active Unit of Development and there is no funding mechanism in existence for Northern to assist with this matter. However, Eagles Nest is within Northern's Jurisdictional Boundaries and Northern can assist through a separate Funding Agreement. A formal letter of request for said Agreement has been provided by the POA and is attached. District General Counsel has prepared the attached Agreement for Board consideration. Upon completion of the condition analysis, an amendment to the Funding Agreement will be required in order to provide funding for design and construction as well as ongoing maintenance of the required improvements.

### **Fiscal Impact**

Costs associated with Northern Staff and General Counsel coordination and review of the request is estimated at \$25,000. Funding would be required to be paid for by the POA via the referenced Funding Agreement in advance of commencement of Staff and General Counsel's efforts to review the request.

### **Recommendation**

Northern Staff and General Counsel recommended execution of the Funding Agreement with the Eagles Nest Property Owners Association.



# Eagle's Nest Property Owners Association

P. O. Box 1503, Jupiter, FL 33468-1503



## STATEMENT OF SUPPORT

Request For Independent Local Contracting Agreement

—  
Eagles Nest Drive Drainage Outfall Corridor

July 21, 2026

To Dan Beatty, P.E., Executive Director, Executive Office of North Palm Beach County Improvement District

From: Eagles Nest Property Owners Association (ENPOA), Board of Directors

Re: Formal Support on Request For Independent Local Contracting Agreement — Eagles Nest Outfall Corridor

Date: July 21, 2026

### Statement of Support

---

The Eagles Nest Property Owners Association, representing the homeowners of Eagles Nest Subdivision in Palm Beach County, hereby formally requests the North Palm Beach County Improvement District provide an independent local contracting agreement and cost estimate to incorporate for a county funded solution (connection charges, etc.)

Liam Connell is a FL lobbyist who has been retained by Eagles Nest Property Owners Association (ENPOA) to serve as an authorized representative before the county on any related activity. Mr. Connell has attended the past 2 NPBCID meetings on behalf of family and friends in Eagles Nest to address the ongoing property erosion and the invasive species of weeds known as salvinia and hydrilla blockading the culver and drainage easement spanning throughout Old Jupiter Creek in connection with the Eagles Nest Pond and Loxahatchee River and will serve as a point of contact moving forward.

### Authorization

---

This statement is issued on behalf of the ENPOA Board of Directors and authorized by its President.

Michael Dixon

President, Board of Directors

Eagles Nest Property Owners Association board@enpoa.org

7/21/26

**FUNDING AGREEMENT BETWEEN  
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT  
AND  
PLAT ONE EAGLE’S NEST PROPERTY OWNERS ASSOCIATION, INC.**

This Agreement (the “Agreement”) shall be effective as of the \_\_\_\_\_ day of \_\_\_\_\_, 2026 (the “Effective Date”) and is being entered into by and between Northern Palm Beach County Improvement District, an independent special district of the State of Florida, located at 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, (hereinafter referred to as “Northern”), and the Plat One Eagle’s Nest Property Owners Association, Inc., whose office address is P.O. Box 1503, Jupiter, FL 33468-1503 (the “Association”).

**W I T N E S S E T H:**

WHEREAS, Northern is an independent special district of the State of Florida, created pursuant to Chapter 2000-467, Laws of Florida, as amended, and has certain authorizations and powers as to lands located within its jurisdictional boundaries; and

WHEREAS, Association has asked if Northern would consider assisting the Association with a review of the condition of the slough and flow way within the slough which provides stormwater protection and outfall for the Eagles Nest residential development and mitigation of the invasion of salvinia and hydrilla within that portion of Old Jupiter Creek that connects Eagles Nest slough and the Loxahatchee River (together the “Endeavor”); and

WHEREAS, Northern’s Board of Supervisors has indicated that Northern is willing to determine if there is a means for Northern to implement such an Endeavor, including the provision of cost estimates for implementation by Northern of such Endeavor activity provided certain conditions are first satisfied; and

WHEREAS, one of said conditions that needs to be addressed is the funding Northern will need in order to continue its discussions with Association regarding such an endeavor and assist Northern in its determination of whether to do so; and

WHEREAS, since the aforesaid Endeavor will require Northern to pay or reimburse itself costs and expenses, including but not limited to staff time, legal costs and expenses, survey expenses, and engineering expenses, Northern has already and will expend during its discussions with Association and its agents on the Endeavor (all of which costs and expenses are hereinafter referred to as “Costs and Expenses”), Northern has requested that Association provide advance funding for Northern’s Cost and Expenses before Northern proceeds further on this matter; and

WHEREAS, Association acknowledges that in order for Northern to move forward with the Association’s request, Association will be obligated to provide funding for Northern’s Costs and Expenses in accordance with this Agreement.

NOW, THEREFORE, for and in consideration of the mutual understandings and agreements set forth herein, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

**SECTION 1. RECITALS.** The above recitals are true and correct to the best of the knowledge of the parties hereto and are incorporated herein by this reference.

**SECTION 2. NORTHERN PROCEDURE.** Provided the Association complies with the terms and conditions of this Agreement, then Northern agrees as follows:

(A) Expenditures. To expend the funds paid by Association in a reasonable manner and only use them for Costs and Expenses involving the Association's request for information regarding Northern's ability to assist the Association with the Endeavor.

(B) Accountings. Upon receipt of a written request from Association, to provide an itemization, together with backup, to Association of all Costs and Expenses paid by Northern.

(C) Excess Fund Payments. If upon expiration or termination of the Agreement, which termination of the Agreement may be made by either party at their sole discretion and with or without cause following sixty (60) day advance written notice, there should be any advanced funds paid by Association that are not needed to pay Costs and Expenses, then upon such determination by Northern as to the excess fund amount, said excess funds shall be repaid to Association within ten (10) business days of such expiration or upon expiration of the sixty (60) day notification of termination.

**SECTION 3. ASSOCIATION'S DUTIES AND OBLIGATIONS.** Association does hereby agree to the following duties and obligations, namely Association shall pay for Northern's Costs and Expenses as follows:

(A) Payment of Estimated Costs and Expenses. Within ten (10) business days following the Effective Date of this Agreement, Association shall be required to advance to Northern the sum of \$25,000.00 to be used by Northern to reimburse itself or pay for incurred Costs and Expenses, which payment amount is based upon Northern's current estimate of its Costs and Expenses. Payments to Northern shall be made in accordance with the payment instructions attached hereto as Exhibit "A", or as otherwise reasonably set forth in writing by Northern.

(B) Additional Funding. If the above sum estimated to pay Costs and Expenses exceeds Northern's initial estimate or the parties decide to enter into the Exchange Agreement, then in such event Northern shall deliver a written invoice to Association requesting payment of such additional funds reasonably anticipated by Northern to be needed to pay its remaining Costs and Expenses and/or pay for the preparation of the Exchange Agreement. Association shall have ten (10) business days within which to pay such invoice following delivery thereof. If such payment is not received by Northern within said time period, then Northern, at its sole discretion and without further notice, may thereupon terminate this Agreement without penalty. If such invoice is for costs not yet incurred by Northern, Association may at its option elect not to pay such invoice and terminate this Agreement upon written notice to Northern regarding the same. Notwithstanding the foregoing, and for the avoidance of doubt, Association shall be responsible to pay or reimburse Northern for all Costs and Expenses and/or costs of preparation of the Exchange Agreement as actually incurred until the date of termination or expiration of this Agreement.

(C) Responsibility for Costs and Expenses. Regardless of any language herein to the contrary, it is expressly understood and agreed that Association is solely responsible for the payment of all of Northern's Costs and Expenses and the cost of preparation of the Exchange Agreement.

**SECTION 4. TERM OF AGREEMENT.** Unless otherwise terminated as herein provided, this Agreement shall continue in full force and effect for a period of two (2) years from its Effective Date.

**SECTION 5. MISCELLANEOUS PROVISIONS.**

(A) Notices. All notices, invoices, requests, consents and other communications required or permitted under this Agreement shall be in writing (including email) and shall be (as elected by the person giving such notice) delivered by prepaid express overnight courier, messenger service, or email (followed by mailing thereof by first class U.S. Mail), or mailed using first class U.S. Mail to the following addresses:

**As to NORTHERN:**

Northern Palm Beach County Improvement District  
359 Hiatt Drive  
Palm Beach Gardens, FL 33418-7106  
Attn: C. Danvers Beatty, Executive Director  
Telephone: (561) 624-7830  
Email: Danvers@npbcid.org

**As to ASSOCIATION:**

Plat One Eagle's Nest Property Owners Association, Inc.  
P.O. Box 1503  
Jupiter, FL 33468-1503  
Attn: Mike Dixon, President  
Telephone: (\_\_\_\_) \_\_\_\_ - \_\_\_\_  
Email: \_\_\_\_\_

If either party changes its mailing address or designated recipient for notices, such change shall be communicated in writing to the other party within thirty (30) calendar days of the change.

(B) Entire Agreement. This Agreement represents the entire understanding and agreement between the parties with respect to the subject matter hereof.

(C) Binding Effect. All of the terms and provisions of this Agreement, whether so expressed or not, shall be binding upon, inure to the benefit of, and be enforceable by the parties and their respective legal representatives, successors and permitted assigns.

(D) Assignability. This Agreement may not be assigned without the prior written consent of all parties to this Agreement, provided such consent may not be unreasonably withheld.

(E) Severability. If any part of this Agreement is contrary to, prohibited by or deemed invalid under applicable law or regulation, such provision shall be inapplicable and deemed omitted to the extent so contrary, prohibited or invalid, but the remainder hereof shall not be invalidated thereby and shall be given full force and effect so far as possible.

(F) Governing Law, Venue and Jurisdiction. This Agreement and all transactions contemplated by this Agreement shall be governed by, and construed and enforced in accordance with, the laws of the State of Florida without regard to any contrary conflicts of laws principle. Jurisdiction and Venue of all proceedings in connection herewith shall be exclusively in the Circuit

Court of the Fifteenth Judicial Circuit in and for Palm Beach County, Florida, and each party hereby waives whatever their respective rights may have been in the selection of venue.

(G) Waiver of Jury Trial. The parties hereby waive any rights any of them may have to a jury trial in any litigation arising out of or related to this Agreement and agree that they shall not elect a trial by jury. The parties hereto have separately, knowingly and voluntarily given this waiver of right to trial by jury with the benefit of competent legal counsel.

(H) Headings. The headings contained in this Agreement are for convenience of reference only, and shall not limit or otherwise affect in any way the meaning or interpretation of this Agreement.

(I) Attorney Fees. It is hereby understood and agreed that in the event any lawsuit in any judicial system, including federal or state, is brought to enforce compliance with this Agreement or interpret same, or if any administrative proceeding is brought for the same purposes, the prevailing party to said action shall be entitled to reasonable fees and costs, including legal, exparte and/or appellate fees and costs.

(J) Enforcement of Remedies. The failure of any party to insist on a strict performance of any of the terms and conditions hereof shall be deemed a waiver of the rights of remedies that the party may have regarding that specific instance only, and shall not be deemed a waiver of any subsequent breach or default in any terms and conditions.

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

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

(M) Effective Date. This Agreement shall be effective as of the last date that it is signed by all parties hereto.

[SIGNATURE PAGES OF THE PARTIES ARE ATTACHED]

EXECUTED by NORTHERN this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

[DISTRICT SEAL]

NORTHERN PALM BEACH COUNTY  
IMPROVEMENT DISTRICT

ATTEST:

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

By: \_\_\_\_\_  
President, Board of Supervisors

[First of two (2) separate signatures pages for Funding Agreement between Northern Palm Beach  
County Improvement District and Plat One Eagle’s Nest Property Owners Association, Inc.]

EXECUTED by ASSOCIATION this \_\_\_\_ day of \_\_\_\_\_, 2026.

Attest (Seal)

Plat One Eagle’s Nest Property Owners Assoc., Inc.

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

By: \_\_\_\_\_  
Print: \_\_\_\_\_  
Title: President

[Second of two (2) separate signatures pages for Funding Agreement between Northern Palm Beach County Improvement District and Plat One Eagle’s Nest Property Owners Association, Inc.]

## Exhibit "A"

### Northern Payment Instructions

[ACH/W-9 or Other Payment Instructions to be Attached]

#### Northern Payment Instructions



Ethan Sylvester  
Vice President  
Relationship Manager

#### Government Banking

MAC Z6074-182  
350E Las Olas Blvd, Floor 18  
Fort Lauderdale, FL 33301

December 10, 2024

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

RE: Account Verification

Dear Katie:

The account listed below held at Wells Fargo can be used to receive an Automated Clearing House transaction with the account identification number and routing information as follows:

- Legal Client Business Name: Northern Palm Beach County Improvement District
- Account: 2159705211098
- Routing Number: 121000248
- Type of Account: Checking

Please feel free to contact me at (703) 405-4790 if you need additional information or have any questions.

Sincerely,

A handwritten signature in black ink that reads "Ethan Sylvester".

Ethan Sylvester  
Vice President  
Relationship Manager  
(703) 405-4790



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:** August 26, 2026

**FROM:** Susan P. Scheff, District Clerk

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

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

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### Community Relations

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

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. 3      | Woodbine                     |
| Unit No. 5A     | Vista Center of Palm Beach   |
| Unit Nos. 9A/9B | Abacoa I & II                |
| Unit No. 11     | PGA National                 |
| Unit No. 15     | Villages of Palm Beach Lakes |
| Unit No. 21     | Old Marsh                    |
| Unit No. 23     | The Shores                   |
| Unit No. 31     | BallenIsles Country Club     |
| Unit No. 45     | Paseos                       |
| Unit No. 53     | Arden                        |
| Unit No. 54     | Artistry Lakes               |

3. Ken Roundtree and Jay Kneiss attended the inaugural Alton Property Owners Association Meeting held at the Alton Clubhouse on August 13.

4. Katie Roundtree attended various Leadership Palm Beach County Engage Civics and Government Day Committee Meetings held virtually throughout the month.

### **Training**

1. Katie Roundtree and Laura Ham participated in two CPE webinars sponsored by FGFOA entitled, “Financial Reporting Deficiencies, IT Control Findings, and SAS No. 145” and “Data Driven Finance” They took place on July 23 and August 20 respectively.
2. Laura Ham participated in a CPE webinar sponsored by Hilltop Securities Asset Management entitled, “Public Funds Investment Training” on July 24.
3. Laura Ham participated in a CPE webinar sponsored by CBIZ entitled, “Engaging and Elevating Your Not-for-Profit Board” on July 28.
4. Katie Roundtree participated in a Mental Health First Aid Training seminar sponsored by and is certified through The National Council for Wellbeing, held at The HUB in Riviera Beach on July 28.

### **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

### Midges- Those Pesky Insects!



Picture courtesy of SOLitude Lake Management

Blind mosquitoes, phantom midges, aquatic midges, no-see-ums—call them what you will; when they hatch, you’ll know it!

If you live on or near a retention pond or similar body of water in Florida, chances are you are familiar with large swarms of flying insects that inundate your house, yard and screen room periodically throughout the year. Midges are small, dainty aquatic flies with one pair of long, narrow wings and long, skinny legs. While often thought of as the mosquito’s “cousin,” midges don’t bite, sting, suck blood or transmit disease.

Midges and mosquitoes are often mistaken for each other, which makes sense given that both belong to the order *Diptera*. The main difference is that mosquitoes have a *proboscis*, a mouthpart used to bite and suck blood, while midges do not bite humans. Otherwise, most visible differences are in the fine details.

Midges have the following characteristics:

- When landed, fold their first leg pair in a ‘prayer’ position (which can be mistaken for antennae)
- Have long *tarsi* on the foot portions of the forelegs
- Lack scales on their wings, making them smooth

Mosquitoes have the following characteristics:

- Have scaly wings with a light fringe on their tips.
- Typically, don’t form swarms.

Aquatic midges breed in habitats such as ponds, lakes, wastewater treatment plants, and other nutrient-rich water bodies. Midge flies are a food source for other aquatic insects, such as dragonfly

nymphs and several varieties of fish, so the goal is not to completely eliminate them, but to keep them in proper balance within the ecosystem. Areas that receive excess lawn fertilizer runoff and very deep, organic lakes tend to be densely populated with midges, particularly phantom midges. The juvenile stages of development occur in the water and upon hatching, large swarms of adults congregate on the surfaces of buildings, screens, shrubs and other surfaces. These hatches create severe nuisance problems as they are attracted to light. Spiders build webs in eaves and around homes to catch midges, leading to excessive cleaning and expense.

Midges have become a prevalent pest over the last few years due to several key factors:

1. The number of developments that require stormwater systems to prevent flooding has increased.
2. High nutrient loads in deep stormwater systems are ideal for midge breeding.
3. Low dissolved oxygen levels are factors found in deep lakes.

So, what do we do about them? Chemical treatments by a licensed contractor, where applicable, for both larval and adult stages can provide temporary and expensive relief. To get to the root of the problem, the amount of nutrients going into water bodies must be reduced. This can be achieved by using best management practices for fertilizer application and stormwater inflow management. Adding oxygen to stormwater systems using diffusers and aerators will improve the health of lakes and ponds by increasing dissolved oxygen levels. By addressing these contributing factors, hatch offs can be greatly reduced. You may want to try lowering your light output at night to make your area less attractive to midges. Home barrier chemical sprays may also offer some temporary relief.

NPDES tip: Your neighborhood drainage system is not a garbage disposal — don't treat it like one. Encourage 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.

**Northern Palm Beach County Improvement District**  
**Investment Summary**  
**July 31, 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)                                          | \$ 8,773,799  | \$ 10,162,254 | \$ 10,850,511 | 11.4%            | 0.00%          | 0.00%       | 0.00%                |
| Alt Ckg (TD Bank)                                        | \$ 3,284,549  | \$ 3,279,674  | \$ 3,223,997  | 4.3%             | 1.75%          | 1.75%       | 2.20%                |
| Bank of New York LMS Platform:                           |               |               |               |                  |                |             |                      |
| Dreyfus Govt Cash Mgmt (DR289)                           | \$ 15,331,610 | \$ 15,287,376 | \$ 10,151,790 | 19.9%            | 3.41%          | 3.40%       | 4.20%                |
| Dreyfus Trsy Agy (DR521)                                 | \$ 15,331,033 | \$ 15,286,854 | \$ 10,151,263 | 19.9%            | 3.41%          | 3.40%       | 4.17%                |
| JP Morgan USTrsy (J3918)                                 | \$ 98         | \$ 98         | \$ 95         | 0.0%             | 3.59%          | 3.60%       | 3.85%                |
| JP Morgan 100 USTrsy (J3163)                             | \$ 14,906,568 | \$ 14,852,729 | \$ 19,359,955 | 19.3%            | 6.74%          | 3.44%       | 3.85%                |
| Total Pooled Cash                                        | \$ 57,627,656 | \$ 58,868,985 | \$ 53,737,610 |                  |                |             |                      |
| Bond Trust Accounts (held with Bank Of New York Mellon): |               |               |               |                  |                |             |                      |
| Debt Service Funds                                       | \$ 10,502,096 | \$ 10,471,689 | \$ 10,689,083 | 13.6%            | 3.58%          | 3.58%       | 4.27%                |
| Reserve Funds                                            | \$ 7,894,407  | \$ 7,873,981  | \$ 7,918,668  | 10.2%            | 3.58%          | 3.58%       | 4.27%                |
| Project Funds                                            | \$ 1,103,950  | \$ 1,543,048  | \$ 2,951,997  | 1.4%             | 3.58%          | 3.58%       | 4.27%                |
| Total Trust Monies                                       | \$ 19,500,453 | \$ 19,888,719 | \$ 21,559,748 |                  |                |             |                      |
| GRAND TOTAL                                              | \$ 77,128,109 | \$ 78,757,704 | \$ 75,297,357 |                  |                |             |                      |

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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| <b>Revenues:</b>                                     |                     |                            |                                     |
| Non-ad valorem assessments                           | 170,333             | 169,280                    | 1,053                               |
| Intergovernmental revenues                           | 0                   | 0                          | 0                                   |
| Investment income                                    | 9,338               | 0                          | 9,338                               |
| Miscellaneous                                        | 2,148               | 0                          | 2,148                               |
| Total Revenues:                                      | 181,819             | 169,280                    | 12,539                              |
| <b>Expenditures:</b>                                 |                     |                            |                                     |
| 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                                | 11,172              | 16,758                     | 5,586                               |
| MOWING SERVICES                                      | 0                   | 0                          | 0                                   |
| TRASH DISPOSAL                                       | 0                   | 2,500                      | 2,500                               |
| MOWING & LANDSCAPE<br>MAINTENANCE                    | 19,302              | 26,952                     | 7,650                               |
| 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<br>STR                    | 0                   | 2,000                      | 2,000                               |
| Other                                                | 705                 | 724                        | 19                                  |
| Total Physical Environment                           | 34,682              | 72,979                     | 38,297                              |
| 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:                                  | 46,066              | 227,142                    | 181,076                             |
| Excess (deficiency) of revenues over<br>expenditures | 135,752             | (57,862)                   | 193,614                             |
| <b>Other financing sources (uses):</b>               |                     |                            |                                     |
| Transfers out                                        | (61,852)            | (73,241)                   | 11,389                              |
| Insurance proceeds                                   | 0                   | 0                          | 0                                   |
| Total Other financing sources (uses):                | (61,852)            | (73,241)                   | 11,389                              |
| Net change in fund balance                           | 73,900              | (131,103)                  | 205,003                             |
| 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 7/31/2026  
(In Whole Numbers)

|                                        | Current Year Actual | Total Budget -<br>Original | Total Budget<br>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>311,145</u>      | <u>(131,103)</u>           | <u>442,248</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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                            |                     |                            |                                     |
| Non-ad valorem assessments                           | 415,959             | 415,056                    | 903                                 |
| Intergovernmental revenues                           | 0                   | 0                          | 0                                   |
| Investment income                                    | 24,394              | 0                          | 24,394                              |
| Miscellaneous                                        | 27,546              | 0                          | 27,546                              |
| Total Revenues:                                      | 467,900             | 415,056                    | 52,844                              |
| 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                                | 24,191              | 36,287                     | 12,096                              |
| MOWING SERVICES                                      | 0                   | 0                          | 0                                   |
| SECURITY SERVICES                                    | 0                   | 1,777                      | 1,777                               |
| TRASH DISPOSAL                                       | 0                   | 2,500                      | 2,500                               |
| MOWING & LANDSCAPE<br>MAINTENANCE                    | 14,567              | 20,294                     | 5,727                               |
| SUPERVISORS EXPENSES                                 | 0                   | 0                          | 0                                   |
| REPAIR & MAINT-AERATORS                              | 28,858              | 54,400                     | 25,542                              |
| 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<br>STR                    | 30                  | 15,000                     | 14,970                              |
| Other                                                | 29,815              | 38,874                     | 9,059                               |
| Total Physical Environment                           | 125,390             | 207,278                    | 81,888                              |
| 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:                                  | 125,390             | 232,528                    | 107,138                             |
| Excess (deficiency) of revenues over<br>expenditures | 342,509             | 182,528                    | 159,981                             |
| Other financing sources (uses):                      |                     |                            |                                     |
| Transfers out                                        | (157,526)           | (207,778)                  | 50,252                              |
| Insurance proceeds                                   | 0                   | 0                          | 0                                   |
| Total Other financing sources (uses):                | (157,526)           | (207,778)                  | 50,252                              |
| Net change in fund balance                           | 184,983             | (25,250)                   | 210,233                             |

**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 7/31/2026  
(In Whole Numbers)

|                                        | Current Year Actual   | Total Budget -<br>Original | Total Budget<br>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>851,753</u></u> | <u><u>(25,250)</u></u>     | <u><u>877,003</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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| <b>Revenues:</b>                                     |                     |                            |                                     |
| Non-ad valorem assessments                           | 179,077             | 178,679                    | 398                                 |
| Intergovernmental revenues                           | 0                   | 0                          | 0                                   |
| Investment income                                    | 17,336              | 0                          | 17,336                              |
| Miscellaneous                                        | 843                 | 0                          | 843                                 |
| Total Revenues:                                      | 197,255             | 178,679                    | 18,576                              |
| <b>Expenditures:</b>                                 |                     |                            |                                     |
| 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<br>MAINTENANCE                    | 4,190               | 5,880                      | 1,691                               |
| 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<br>STR                    | 12,791              | 18,000                     | 5,209                               |
| Other                                                | 4,805               | 5,446                      | 641                                 |
| Total Physical Environment                           | 31,675              | 100,522                    | 68,847                              |
| Capital outlay                                       |                     |                            |                                     |
| IMPRVMNTS OTHER THAN BLDG                            | 0                   | 0                          | 0                                   |
| CULVERTS/STRUCTURES                                  | 0                   | 0                          | 0                                   |
| MACHINERY & EQUIPMENT                                | 0                   | 0                          | 0                                   |
| Total Capital outlay                                 | 0                   | 0                          | 0                                   |
| Total Expenditures:                                  | 31,675              | 100,522                    | 68,847                              |
| Excess (deficiency) of revenues over<br>expenditures | 165,580             | 78,157                     | 87,423                              |
| <b>Other financing sources (uses):</b>               |                     |                            |                                     |
| Transfers out                                        | (60,399)            | (78,157)                   | 17,758                              |
| Insurance proceeds                                   | 0                   | 0                          | 0                                   |
| Total Other financing sources (uses):                | (60,399)            | (78,157)                   | 17,758                              |
| Net change in fund balance                           | 105,181             | 0                          | 105,181                             |
| 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 7/31/2026  
(In Whole Numbers)

|                                        | Current Year Actual | Total Budget -<br>Original | Total Budget<br>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>639,538</u>      | <u>0</u>                   | <u>639,538</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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                            |                     |                            |                                     |
| Non-ad valorem assessments                           | 850,446             | 849,088                    | 1,358                               |
| Intergovernmental revenues                           | 0                   | 0                          | 0                                   |
| Investment income                                    | 31,688              | 0                          | 31,688                              |
| Miscellaneous                                        | 7,939               | 0                          | 7,939                               |
| Total Revenues:                                      | 890,072             | 849,088                    | 40,984                              |
| 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                                | 1,190               | 1,784                      | 594                                 |
| SECURITY SERVICES                                    | 350                 | 0                          | (350)                               |
| TRASH DISPOSAL                                       | 0                   | 1,000                      | 1,000                               |
| MOWING & LANDSCAPE<br>MAINTENANCE                    | 2,086               | 2,916                      | 830                                 |
| PRESERVE/EXOTIC MAINT                                | 117,823             | 218,646                    | 100,823                             |
| REPAIR & MAINT-AERATORS                              | 59,269              | 59,875                     | 606                                 |
| 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<br>STR                    | 171                 | 2,000                      | 1,829                               |
| R&M- PRESERVE<br>STRUCTURE/INLETS                    | 950                 | 5,000                      | 4,050                               |
| Other                                                | 9,706               | 10,909                     | 1,203                               |
| Total Physical Environment                           | 283,323             | 711,530                    | 428,207                             |
| Capital outlay                                       |                     |                            |                                     |
| IMPRVMNTS OTHER THAN BLDG                            | 227,973             | 261,000                    | 33,027                              |
| MACHINERY & EQUIPMENT                                | 30,296              | 25,250                     | (5,046)                             |
| Other                                                | 0                   | 0                          | 0                                   |
| Total Capital outlay                                 | 258,269             | 286,250                    | 27,981                              |
| Total Expenditures:                                  | 541,592             | 997,780                    | 456,188                             |
| Excess (deficiency) of revenues over<br>expenditures | 348,480             | (148,692)                  | 497,172                             |
| Other financing sources (uses):                      |                     |                            |                                     |
| Transfers out                                        | (150,647)           | (151,308)                  | 661                                 |
| 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 7/31/2026  
(In Whole Numbers)

|                                        | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|----------------------------------------|---------------------|----------------------------|-------------------------------------|
| Insurance proceeds                     | 13,216              | 0                          | 13,216                              |
| Total Other financing sources (uses):  | (137,431)           | (151,308)                  | 13,877                              |
| Net change in fund balance             | 211,050             | (300,000)                  | 511,050                             |
| 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            | 938,203             | (300,000)                  | 1,238,203                           |

**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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                            |                     |                            |                                     |
| Non-ad valorem assessments                           | 462,415             | 461,533                    | 882                                 |
| Intergovernmental revenues                           | 0                   | 0                          | 0                                   |
| Investment income                                    | 18,741              | 0                          | 18,741                              |
| Miscellaneous                                        | 3,080               | 0                          | 3,080                               |
| Total Revenues:                                      | <u>484,236</u>      | <u>461,533</u>             | <u>22,703</u>                       |
| 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                                | 26,741              | 37,335                     | 10,594                              |
| MOWING SERVICES                                      | 0                   | 0                          | 0                                   |
| SECURITY SERVICES                                    | 350                 | 420                        | 70                                  |
| TRASH DISPOSAL                                       | 2,100               | 2,500                      | 400                                 |
| MOWING & LANDSCAPE<br>MAINTENANCE                    | 43,584              | 60,742                     | 17,158                              |
| SUPERVISORS EXPENSES                                 | 0                   | 0                          | 0                                   |
| PRESERVE/EXOTIC MAINT                                | 0                   | 0                          | 0                                   |
| REPAIR & MAINT-AERATORS                              | 12,520              | 25,852                     | 13,332                              |
| 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<br>STR                    | 872                 | 8,000                      | 7,128                               |
| Other                                                | <u>17,235</u>       | <u>19,867</u>              | <u>2,632</u>                        |
| Total Physical Environment                           | 204,739             | 291,676                    | 86,937                              |
| Capital outlay                                       |                     |                            |                                     |
| IMPRVMNTS OTHER THAN BLDG                            | 0                   | 0                          | 0                                   |
| CULVERTS/STRUCTURES                                  | 0                   | 0                          | 0                                   |
| MACHINERY & EQUIPMENT                                | 42,904              | 50,500                     | 7,596                               |
| Other                                                | <u>0</u>            | <u>0</u>                   | <u>0</u>                            |
| Total Capital outlay                                 | 42,904              | 50,500                     | 7,596                               |
| Principal                                            | 0                   | 0                          | 0                                   |
| Interest                                             | <u>0</u>            | <u>0</u>                   | <u>0</u>                            |
| Total Expenditures:                                  | <u>247,643</u>      | <u>342,176</u>             | <u>94,533</u>                       |
| Excess (deficiency) of revenues over<br>expenditures | <u>236,592</u>      | <u>119,357</u>             | <u>117,235</u>                      |

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 3  
From 10/1/2025 Through 7/31/2026  
(In Whole Numbers)

|                                        | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|----------------------------------------|---------------------|----------------------------|-------------------------------------|
| Other financing sources (uses):        |                     |                            |                                     |
| Transfers out                          | (93,105)            | (132,464)                  | 39,359                              |
| Capital contributions from landowners  | 9,799               | 13,107                     | (3,308)                             |
| Insurance proceeds                     | 0                   | 0                          | 0                                   |
| Total Other financing sources (uses):  | (83,307)            | (119,357)                  | 36,050                              |
| Net change in fund balance             | 153,286             | 0                          | 153,286                             |
| 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            | 646,890             | 0                          | 646,890                             |

**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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                            |                     |                            |                                     |
| Non-ad valorem assessments                           | 377,339             | 376,853                    | 486                                 |
| Intergovernmental revenues                           | 0                   | 0                          | 0                                   |
| Investment income                                    | 20,568              | 0                          | 20,568                              |
| Miscellaneous                                        | 1,600               | 0                          | 1,600                               |
| Total Revenues:                                      | <u>399,507</u>      | <u>376,853</u>             | <u>22,654</u>                       |
| Expenditures:                                        |                     |                            |                                     |
| Physical Environment                                 |                     |                            |                                     |
| ENGINEERING FEES                                     | 0                   | 1,000                      | 1,000                               |
| ENGINEERING-PERMITS                                  | 0                   | 0                          | 0                                   |
| LEGAL SERVICES                                       | 1,537               | 1,200                      | (337)                               |
| FINANCIAL CONS./ADVISOR                              | 143                 | 200                        | 57                                  |
| IT Services                                          | 0                   | 0                          | 0                                   |
| AUDITORS SERVICES                                    | 1,325               | 1,361                      | 36                                  |
| CHEMICAL WEED CONTROL                                | 7,693               | 10,740                     | 3,047                               |
| TRASH DISPOSAL                                       | 0                   | 500                        | 500                                 |
| SUPERVISORS EXPENSES                                 | 0                   | 0                          | 0                                   |
| REPAIR & MAINT-AERATORS                              | 39,832              | 57,610                     | 17,778                              |
| 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<br>SWEEP                      | 28,017              | 33,230                     | 5,213                               |
| Other                                                | <u>31,280</u>       | <u>45,218</u>              | <u>13,938</u>                       |
| Total Physical Environment                           | 129,489             | 317,559                    | 188,070                             |
| Capital outlay                                       |                     |                            |                                     |
| MACHINERY & EQUIPMENT                                | <u>0</u>            | <u>50,500</u>              | <u>50,500</u>                       |
| Total Capital outlay                                 | <u>0</u>            | <u>50,500</u>              | <u>50,500</u>                       |
| Total Expenditures:                                  | <u>129,489</u>      | <u>368,059</u>             | <u>238,570</u>                      |
| Excess (deficiency) of revenues over<br>expenditures | <u>270,018</u>      | <u>8,794</u>               | <u>261,224</u>                      |
| Other financing sources (uses):                      |                     |                            |                                     |
| Transfers out                                        | (56,240)            | (80,794)                   | 24,554                              |
| Capital contributions from landowners                | <u>0</u>            | <u>0</u>                   | <u>0</u>                            |
| Total Other financing sources (uses):                | <u>(56,240)</u>     | <u>(80,794)</u>            | <u>24,554</u>                       |
| Net change in fund balance                           | 213,778             | (72,000)                   | 285,778                             |
| Fund balances, beginning of year                     | <u>540,157</u>      | <u>0</u>                   | <u>540,157</u>                      |
| Total Fund balances, beginning of year               | <u>540,157</u>      | <u>0</u>                   | <u>540,157</u>                      |
| Fund balance, end of period                          | <u>753,935</u>      | <u>(72,000)</u>            | <u>825,935</u>                      |

**Northern Palm Beach County Improvement District**  
Statement of Revenues and Expenditures - Budget vs Actual-Special Revenue Funds(Cash basis)  
Unit 4  
From 10/1/2025 Through 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| <b>Revenues:</b>                                     |                     |                            |                                     |
| Non-ad valorem assessments                           | 672,822             | 671,071                    | 1,751                               |
| Intergovernmental revenues                           | 0                   | 0                          | 0                                   |
| Investment income                                    | 38,331              | 0                          | 38,331                              |
| Miscellaneous                                        | 10,298              | 0                          | 10,298                              |
| Total Revenues:                                      | <u>721,450</u>      | <u>671,071</u>             | <u>50,379</u>                       |
| <b>Expenditures:</b>                                 |                     |                            |                                     |
| 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                                | 16,194              | 22,610                     | 6,416                               |
| MOWING SERVICES                                      | 0                   | 0                          | 0                                   |
| TRASH DISPOSAL                                       | 0                   | 2,500                      | 2,500                               |
| MOWING & LANDSCAPE<br>MAINTENANCE                    | 15,098              | 21,068                     | 5,970                               |
| SUPERVISORS EXPENSES                                 | 0                   | 0                          | 0                                   |
| REPAIR & MAINT-AERATORS                              | 91,355              | 135,300                    | 43,945                              |
| 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<br>STR                    | 637                 | 10,000                     | 9,363                               |
| Other                                                | <u>75,749</u>       | <u>81,783</u>              | <u>6,034</u>                        |
| Total Physical Environment                           | 230,684             | 699,004                    | 468,321                             |
| 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>230,684</u>      | <u>774,754</u>             | <u>544,071</u>                      |
| Excess (deficiency) of revenues over<br>expenditures | <u>490,767</u>      | <u>(103,683)</u>           | <u>594,450</u>                      |
| <b>Other financing sources (uses):</b>               |                     |                            |                                     |
| Transfers out                                        | (165,093)           | (206,317)                  | 41,224                              |
| Insurance proceeds                                   | 0                   | 0                          | 0                                   |
| Total Other financing sources (uses):                | <u>(165,093)</u>    | <u>(206,317)</u>           | <u>41,224</u>                       |
| Net change in fund balance                           | 325,674             | (310,000)                  | 635,674                             |

**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 7/31/2026  
(In Whole Numbers)

|                                        | Current Year Actual     | Total Budget -<br>Original | Total Budget<br>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>1,379,175</u></u> | <u><u>(310,000)</u></u>    | <u><u>1,689,175</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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                            |                     |                            |                                     |
| Non-ad valorem assessments                           | 523,394             | 522,499                    | 895                                 |
| Intergovernmental revenues                           | 0                   | 0                          | 0                                   |
| Investment income                                    | 14,888              | 0                          | 14,888                              |
| Miscellaneous                                        | 0                   | 0                          | 0                                   |
| Total Revenues:                                      | 538,282             | 522,499                    | 15,783                              |
| 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                                | 6,606               | 11,325                     | 4,719                               |
| MOWING SERVICES                                      | 0                   | 0                          | 0                                   |
| TRASH DISPOSAL                                       | 0                   | 2,500                      | 2,500                               |
| MOWING & LANDSCAPE<br>MAINTENANCE                    | 9,850               | 13,696                     | 3,846                               |
| 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                           | 34,867              | 68,265                     | 33,398                              |
| 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:                                  | 187,302             | 373,133                    | 185,832                             |
| Excess (deficiency) of revenues over<br>expenditures | 350,980             | 149,366                    | 201,614                             |
| Other financing sources (uses):                      |                     |                            |                                     |
| Transfers in                                         | 0                   | 0                          | 0                                   |
| Transfers out                                        | (111,843)           | (150,803)                  | 38,960                              |
| Total Other financing sources (uses):                | (111,843)           | (150,803)                  | 38,960                              |
| Net change in fund balance                           | 239,137             | (1,437)                    | 240,574                             |
| 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 7/31/2026  
(In Whole Numbers)

|                             | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|-----------------------------|---------------------|----------------------------|-------------------------------------|
| Fund balance, end of period | <u>532,035</u>      | <u>(1,437)</u>             | <u>533,472</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 7/31/2026  
(In Whole Numbers)

|                                                   | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|---------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                         |                     |                            |                                     |
| Non-ad valorem assessments                        | 1,009,515           | 1,009,179                  | 336                                 |
| Intergovernmental revenues                        | 0                   | 0                          | 0                                   |
| Investment income                                 | 51,335              | 0                          | 51,335                              |
| Miscellaneous                                     | 5,903               | 0                          | 5,903                               |
| Total Revenues:                                   | 1,066,752           | 1,009,179                  | 57,573                              |
| Expenditures:                                     |                     |                            |                                     |
| Physical Environment                              |                     |                            |                                     |
| ENGINEERING FEES                                  | 3,500               | 10,000                     | 6,500                               |
| ENGINEERING-PERMITS                               | 0                   | 0                          | 0                                   |
| LEGAL SERVICES                                    | 949                 | 2,000                      | 1,051                               |
| FINANCIAL CONS./ADVISOR                           | 0                   | 0                          | 0                                   |
| GIS                                               | 0                   | 0                          | 0                                   |
| AUDITORS SERVICES                                 | 1,299               | 1,335                      | 36                                  |
| MARSH MAINT-LITTORAL ZONE                         | 1,391               | 23,828                     | 22,437                              |
| CHEMICAL WEED CONTROL                             | 31,009              | 41,345                     | 10,336                              |
| 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                                             | 21,383              | 25,982                     | 4,599                               |
| Total Physical Environment                        | 66,051              | 759,990                    | 693,939                             |
| Capital outlay                                    |                     |                            |                                     |
| IMPRVMNTS OTHER THAN BLDG                         | 0                   | 0                          | 0                                   |
| ROADS/BRIDGES                                     | 0                   | 0                          | 0                                   |
| CULVERTS/STRUCTURES                               | 0                   | 0                          | 0                                   |
| Other                                             | 0                   | 0                          | 0                                   |
| Total Capital outlay                              | 0                   | 0                          | 0                                   |
| Principal                                         | 124,466             | 252,449                    | 127,983                             |
| Interest                                          | 69,905              | 136,293                    | 66,388                              |
| Total Expenditures:                               | 260,422             | 1,148,732                  | 888,310                             |
| Excess (deficiency) of revenues over expenditures | 806,330             | (139,553)                  | 945,883                             |
| Other financing sources (uses):                   |                     |                            |                                     |
| Transfers in                                      | 0                   | 0                          | 0                                   |
| Transfers out                                     | (175,725)           | (210,447)                  | 34,722                              |
| Capital contributions from landowners             | 0                   | 0                          | 0                                   |
| Insurance proceeds                                | 0                   | 0                          | 0                                   |
| Total Other financing sources (uses):             | (175,725)           | (210,447)                  | 34,722                              |
| Net change in fund balance                        | 630,605             | (350,000)                  | 980,605                             |

Net change in fund balance 630,605 (350,000) 980,605 Page: 16

**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 7/31/2026  
(In Whole Numbers)

|                                        | Current Year Actual     | Total Budget -<br>Original | Total Budget<br>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>1,924,252</u></u> | <u><u>(350,000)</u></u>    | <u><u>2,274,252</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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| <b>Revenues:</b>                                     |                     |                            |                                     |
| Non-ad valorem assessments                           | 436,390             | 435,244                    | 1,146                               |
| Intergovernmental revenues                           | 0                   | 0                          | 0                                   |
| Investment income                                    | 19,584              | 0                          | 19,584                              |
| Miscellaneous                                        | 0                   | 0                          | 0                                   |
| Total Revenues:                                      | 455,974             | 435,244                    | 20,730                              |
| <b>Expenditures:</b>                                 |                     |                            |                                     |
| 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<br>MAINTENANCE                    | 3,091               | 4,338                      | 1,247                               |
| 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<br>STR                    | 0                   | 1,000                      | 1,000                               |
| Other                                                | 7,626               | 13,959                     | 6,333                               |
| Total Physical Environment                           | 18,078              | 94,750                     | 76,672                              |
| 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:                                  | 55,679              | 189,750                    | 134,071                             |
| Excess (deficiency) of revenues over<br>expenditures | 400,295             | 245,494                    | 154,801                             |
| <b>Other financing sources (uses):</b>               |                     |                            |                                     |
| Transfers in                                         | 0                   | 0                          | 0                                   |
| Transfers out                                        | (43,493)            | (55,494)                   | 12,001                              |
| Insurance proceeds                                   | 0                   | 0                          | 0                                   |
| Total Other financing sources (uses):                | (43,493)            | (55,494)                   | 12,001                              |
| Net change in fund balance                           | 356,802             | 190,000                    | 166,802                             |
| 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 7/31/2026  
(In Whole Numbers)

|                                        | Current Year Actual | Total Budget -<br>Original | Total Budget<br>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>790,600</u>      | <u>190,000</u>             | <u>600,600</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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                            |                     |                            |                                     |
| Non-ad valorem assessments                           | 66,486              | 66,352                     | 134                                 |
| Investment income                                    | 9,948               | 0                          | 9,948                               |
| Total Investment income                              | 9,948               | 0                          | 9,948                               |
| Total Revenues:                                      | 76,434              | 66,352                     | 10,082                              |
| 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<br>MAINTENANCE                    | 2,323               | 3,260                      | 937                                 |
| 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<br>STR                    | 38                  | 2,000                      | 1,962                               |
| Other                                                | 968                 | 1,052                      | 84                                  |
| Total Physical Environment                           | 5,030               | 39,359                     | 34,329                              |
| 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:                                  | 5,030               | 39,359                     | 34,329                              |
| Excess (deficiency) of revenues over<br>expenditures | 71,404              | 26,993                     | 44,411                              |
| Other financing sources (uses):                      |                     |                            |                                     |
| Transfers in                                         | 0                   | 0                          | 0                                   |
| Transfers out                                        | (17,520)            | (24,993)                   | 7,473                               |
| Insurance proceeds                                   | 0                   | 0                          | 0                                   |
| Total Other financing sources (uses):                | (17,520)            | (24,993)                   | 7,473                               |
| Net change in fund balance                           | 53,885              | 2,000                      | 51,885                              |
| 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                          | 375,742             | 2,000                      | 373,742                             |

**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 7/31/2026

(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                            |                     |                            |                                     |
| Non-ad valorem assessments                           | 211,843             | 211,449                    | 394                                 |
| Intergovernmental revenues                           | 0                   | 0                          | 0                                   |
| Investment income                                    | 14,850              | 0                          | 14,850                              |
| Miscellaneous                                        | 0                   | 0                          | 0                                   |
| Total Revenues:                                      | 226,693             | 211,449                    | 15,244                              |
| 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<br>MAINTENANCE                    | 2,478               | 3,478                      | 1,000                               |
| 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<br>STR                    | 180                 | 1,600                      | 1,420                               |
| Other                                                | 3,370               | 10,695                     | 7,325                               |
| Total Physical Environment                           | 30,373              | 79,138                     | 48,765                              |
| 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:                                  | 70,174              | 134,358                    | 64,184                              |
| Excess (deficiency) of revenues over<br>expenditures | 156,520             | 77,091                     | 79,429                              |
| Other financing sources (uses):                      |                     |                            |                                     |
| Transfers in                                         | 0                   | 0                          | 0                                   |
| Transfers out                                        | (41,671)            | (48,498)                   | 6,827                               |
| Insurance proceeds                                   | 0                   | 0                          | 0                                   |
| Proceeds from sales/disposals of<br>capital assets   | 14,884              | 0                          | 14,884                              |
| Total Other financing sources (uses):                | (26,787)            | (48,498)                   | 21,711                              |
| Net change in fund balance                           | 129,732             | 28,593                     | 101,139                             |

**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 7/31/2026  
(In Whole Numbers)

|                                        | Current Year Actual   | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|----------------------------------------|-----------------------|----------------------------|-------------------------------------|
| Fund balances, beginning of year       | <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>583,328</u></u> | <u><u>28,593</u></u>       | <u><u>554,735</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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                            |                     |                            |                                     |
| Non-ad valorem assessments                           | 147,929             | 147,623                    | 306                                 |
| Intergovernmental revenues                           | 3,400               | 0                          | 3,400                               |
| Investment income                                    | 15,787              | 0                          | 15,787                              |
| Miscellaneous                                        | 3,210               | 0                          | 3,210                               |
| Total Revenues:                                      | 170,327             | 147,623                    | 22,704                              |
| 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                                | 4,174               | 6,261                      | 2,087                               |
| MOWING SERVICES                                      | 0                   | 0                          | 0                                   |
| TRASH DISPOSAL                                       | 0                   | 1,500                      | 1,500                               |
| MOWING & LANDSCAPE<br>MAINTENANCE                    | 4,060               | 5,650                      | 1,590                               |
| 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<br>STR                    | 38                  | 1,000                      | 962                                 |
| Other                                                | 1,741               | 1,863                      | 122                                 |
| Total Physical Environment                           | 27,133              | 40,665                     | 13,532                              |
| 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:                                  | 39,198              | 204,034                    | 164,836                             |
| Excess (deficiency) of revenues over<br>expenditures | 131,129             | (56,411)                   | 187,540                             |
| Other financing sources (uses):                      |                     |                            |                                     |
| Transfers out                                        | (51,884)            | (68,165)                   | 16,281                              |
| Total Other financing sources (uses):                | (51,884)            | (68,165)                   | 16,281                              |
| Net change in fund balance                           | 79,245              | (124,576)                  | 203,821                             |
| 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 7/31/2026  
(In Whole Numbers)

|                                        | Current Year Actual   | Total Budget -<br>Original | Total Budget<br>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>578,822</u></u> | <u><u>(124,576)</u></u>    | <u><u>703,398</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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| <b>Revenues:</b>                                     |                     |                            |                                     |
| Non-ad valorem assessments                           | 154,146             | 154,014                    | 132                                 |
| Intergovernmental revenues                           | 0                   | 0                          | 0                                   |
| Investment income                                    | 15,306              | 0                          | 15,306                              |
| Miscellaneous                                        | 1,000               | 0                          | 1,000                               |
| Total Revenues:                                      | 170,451             | 154,014                    | 16,437                              |
| <b>Expenditures:</b>                                 |                     |                            |                                     |
| 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                                | 2,834               | 4,250                      | 1,416                               |
| MOWING SERVICES                                      | 0                   | 0                          | 0                                   |
| SECURITY SERVICES                                    | 350                 | 420                        | 70                                  |
| TRASH DISPOSAL                                       | 0                   | 1,500                      | 1,500                               |
| MOWING & LANDSCAPE<br>MAINTENANCE                    | 8,082               | 11,260                     | 3,178                               |
| 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<br>STR                    | 757                 | 4,000                      | 3,243                               |
| Other                                                | 1,812               | 1,949                      | 137                                 |
| Total Physical Environment                           | 23,833              | 69,469                     | 45,636                              |
| 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:                                  | 23,833              | 69,469                     | 45,636                              |
| Excess (deficiency) of revenues over<br>expenditures | 146,618             | 84,545                     | 62,073                              |

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 7/31/2026  
(In Whole Numbers)

|                                        | Current Year Actual   | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|----------------------------------------|-----------------------|----------------------------|-------------------------------------|
| Transfers out                          | (64,262)              | (84,650)                   | 20,388                              |
| Insurance proceeds                     | <u>0</u>              | <u>0</u>                   | <u>0</u>                            |
| Total Other financing sources (uses):  | <u>(64,262)</u>       | <u>(84,650)</u>            | <u>20,388</u>                       |
| Net change in fund balance             | 82,356                | (105)                      | 82,461                              |
| 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>559,154</u></u> | <u><u>(105)</u></u>        | <u><u>559,259</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 7/31/2026  
(In Whole Numbers)

|                                | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|--------------------------------|---------------------|----------------------------|-------------------------------------|
| <b>Revenues:</b>               |                     |                            |                                     |
| Non-ad valorem assessments     | 1,569,857           | 1,567,247                  | 2,610                               |
| Intergovernmental revenues     | 0                   | 0                          | 0                                   |
| Investment income              | 67,066              | 0                          | 67,066                              |
| Miscellaneous                  | 4,431               | 0                          | 4,431                               |
| Total Revenues:                | 1,641,354           | 1,567,247                  | 74,107                              |
| <b>Expenditures:</b>           |                     |                            |                                     |
| 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          | 34,481              | 45,975                     | 11,494                              |
| MOWING SERVICES                | 0                   | 0                          | 0                                   |
| TRASH DISPOSAL                 | 0                   | 500                        | 500                                 |
| MOWING & LANDSCAPE MAINTENANCE | 9,338               | 13,018                     | 3,680                               |
| SUPERVISORS EXPENSES           | 0                   | 0                          | 0                                   |
| BIOLOGICAL WEED CONTROL        | 0                   | 0                          | 0                                   |
| PRESERVE/EXOTIC MAINT          | 294,477             | 401,263                    | 106,786                             |
| UPLAND MAINTENANCE             | 22,127              | 37,691                     | 15,564                              |
| PARK MAINTENANCE               | 0                   | 0                          | 0                                   |
| REPAIR & MAINT-AERATORS        | 146,756             | 158,820                    | 12,064                              |
| 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                          | 118,745             | 157,782                    | 39,037                              |
| Total Physical Environment     | 943,142             | 1,340,734                  | 397,592                             |
| 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          | 37,167              | 75,750                     | 38,583                              |
| 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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Total Capital outlay                                 | 37,167              | 875,750                    | 838,583                             |
| Principal                                            | 0                   | 0                          | 0                                   |
| Total Expenditures:                                  | 980,310             | 2,216,484                  | 1,236,174                           |
| Excess (deficiency) of revenues over<br>expenditures | 661,045             | (649,237)                  | 1,310,282                           |
| Other financing sources (uses):                      |                     |                            |                                     |
| Transfers in                                         | 0                   | 0                          | 0                                   |
| Transfers out                                        | (188,738)           | (250,840)                  | 62,102                              |
| Insurance proceeds                                   | 0                   | 0                          | 0                                   |
| Total Other financing sources (uses):                | (188,738)           | (250,840)                  | 62,102                              |
| Net change in fund balance                           | 472,307             | (900,077)                  | 1,372,384                           |
| Fund balances, beginning of year                     | 1,782,749           | 0                          | 1,782,749                           |
| Total Fund balances, beginning of year               | 1,782,749           | 0                          | 1,782,749                           |
| Fund balance, end of period                          | 2,255,056           | (900,077)                  | 3,155,133                           |

**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 7/31/2026  
(In Whole Numbers)

|                                   | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|-----------------------------------|---------------------|----------------------------|-------------------------------------|
| <b>Revenues:</b>                  |                     |                            |                                     |
| Non-ad valorem assessments        | 1,215,610           | 1,213,534                  | 2,076                               |
| Intergovernmental revenues        | 0                   | 0                          | 0                                   |
| Investment income                 | 49,000              | 0                          | 49,000                              |
| Miscellaneous                     | (180)               | 0                          | (180)                               |
| Total Revenues:                   | 1,264,430           | 1,213,534                  | 50,896                              |
| <b>Expenditures:</b>              |                     |                            |                                     |
| 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             | 14,731              | 19,641                     | 4,910                               |
| TRASH DISPOSAL                    | 0                   | 1,000                      | 1,000                               |
| MOWING & LANDSCAPE<br>MAINTENANCE | 2,073               | 2,910                      | 837                                 |
| SUPERVISORS EXPENSES              | 0                   | 0                          | 0                                   |
| BIOLOGICAL WEED CONTROL           | 0                   | 0                          | 0                                   |
| PRESERVE/EXOTIC MAINT             | 298,319             | 401,263                    | 102,944                             |
| UPLAND MAINTENANCE                | 54,088              | 92,133                     | 38,045                              |
| PARK MAINTENANCE                  | 0                   | 0                          | 0                                   |
| REPAIR & MAINT-AERATORS           | 50,724              | 61,800                     | 11,076                              |
| 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<br>STR | 1,004               | 8,000                      | 6,996                               |
| R&M- PRESERVE<br>STRUCTURE/INLETS | 7,920               | 10,560                     | 2,640                               |
| Other                             | 71,727              | 94,897                     | 23,170                              |
| Total Physical Environment        | 522,470             | 1,243,699                  | 721,229                             |
| 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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Total Expenditures:                                  | <u>522,470</u>      | <u>1,268,949</u>           | <u>746,479</u>                      |
| Excess (deficiency) of revenues over<br>expenditures | <u>741,959</u>      | <u>(55,415)</u>            | <u>797,374</u>                      |
| Other financing sources (uses):                      |                     |                            |                                     |
| Transfers out                                        | (185,925)           | (244,585)                  | 58,660                              |
| Insurance proceeds                                   | <u>0</u>            | <u>0</u>                   | <u>0</u>                            |
| Total Other financing sources (uses):                | <u>(185,925)</u>    | <u>(244,585)</u>           | <u>58,660</u>                       |
| Net change in fund balance                           | 556,034             | (300,000)                  | 856,034                             |
| 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>1,738,991</u>    | <u>(300,000)</u>           | <u>2,038,991</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 7/31/2026  
(In Whole Numbers)

|                                | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|--------------------------------|---------------------|----------------------------|-------------------------------------|
| <b>Revenues:</b>               |                     |                            |                                     |
| Non-ad valorem assessments     | 3,586,625           | 3,578,091                  | 8,534                               |
| Intergovernmental revenues     | 0                   | 0                          | 0                                   |
| Investment income              | 115,274             | 0                          | 115,274                             |
| Miscellaneous                  | 6,472               | 0                          | 6,472                               |
| Total Revenues:                | 3,708,371           | 3,578,091                  | 130,280                             |
| <b>Expenditures:</b>           |                     |                            |                                     |
| Physical Environment           |                     |                            |                                     |
| ENGINEERING FEES               | 36,000              | 35,000                     | (1,000)                             |
| ENGINEERING-PERMITS            | 0                   | 0                          | 0                                   |
| LEGAL SERVICES                 | 10,390              | 8,000                      | (2,390)                             |
| 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      | 631,200             | 875,832                    | 244,632                             |
| CHEMICAL WEED CONTROL          | 269,242             | 358,989                    | 89,747                              |
| MECHANICAL WEED CONTROL        | 0                   | 0                          | 0                                   |
| MOWING SERVICES                | 0                   | 0                          | 0                                   |
| TRASH DISPOSAL                 | 0                   | 1,000                      | 1,000                               |
| MOWING & LANDSCAPE MAINTENANCE | 32,719              | 45,999                     | 13,280                              |
| SUPERVISORS EXPENSES           | 0                   | 0                          | 0                                   |
| BIOLOGICAL WEED CONTROL        | 82,613              | 0                          | (82,613)                            |
| PRESERVE/EXOTIC MAINT          | 69,215              | 118,154                    | 48,939                              |
| REPAIR & MAINT-AERATORS        | 299,109             | 339,340                    | 40,231                              |
| REPAIR & MAINT-PUMP STATN      | 2,136               | 75,000                     | 72,864                              |
| 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       | 85                  | 30,000                     | 29,915                              |
| 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                          | 211,797             | 317,497                    | 105,700                             |
| Total Physical Environment     | 1,904,949           | 2,667,525                  | 762,576                             |
| 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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>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:                                  | 2,701,299           | 2,963,804                  | 262,505                             |
| Excess (deficiency) of revenues over<br>expenditures | 1,007,072           | 614,287                    | 392,785                             |
| Other financing sources (uses):                      |                     |                            |                                     |
| Transfers in                                         | 0                   | 0                          | 0                                   |
| Transfers out                                        | (602,790)           | (790,129)                  | 187,339                             |
| Capital contributions from landowners                | 0                   | 0                          | 0                                   |
| Insurance proceeds                                   | 0                   | 0                          | 0                                   |
| Total Other financing sources (uses):                | (602,790)           | (790,129)                  | 187,339                             |
| Net change in fund balance                           | 404,282             | (175,842)                  | 580,124                             |
| 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                          | 3,420,295           | (175,842)                  | 3,596,137                           |

**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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                            |                     |                            |                                     |
| Non-ad valorem assessments                           | 82,512              | 82,327                     | 185                                 |
| Intergovernmental revenues                           | 0                   | 0                          | 0                                   |
| Investment income                                    | 7,922               | 0                          | 7,922                               |
| Miscellaneous                                        | 68                  | 0                          | 68                                  |
| Total Revenues:                                      | 90,503              | 82,327                     | 8,176                               |
| 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                                | 140                 | 210                        | 70                                  |
| MOWING SERVICES                                      | 0                   | 0                          | 0                                   |
| TRASH DISPOSAL                                       | 0                   | 1,500                      | 1,500                               |
| MOWING & LANDSCAPE<br>MAINTENANCE                    | 1,651               | 2,306                      | 655                                 |
| 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<br>STR                    | 153                 | 4,000                      | 3,847                               |
| Other                                                | 818                 | 810                        | (8)                                 |
| Total Physical Environment                           | 5,584               | 27,687                     | 22,103                              |
| 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:                                  | 5,584               | 27,687                     | 22,103                              |
| Excess (deficiency) of revenues over<br>expenditures | 84,919              | 54,640                     | 30,279                              |
| Other financing sources (uses):                      |                     |                            |                                     |
| Transfers out                                        | (42,177)            | (54,640)                   | 12,463                              |
| Insurance proceeds                                   | 0                   | 0                          | 0                                   |
| Total Other financing sources (uses):                | (42,177)            | (54,640)                   | 12,463                              |
| Net change in fund balance                           | 42,742              | 0                          | 42,742                              |
| 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 7/31/2026  
 (In Whole Numbers)

|                             | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|-----------------------------|---------------------|----------------------------|-------------------------------------|
| Fund balance, end of period | <u>286,846</u>      | <u>0</u>                   | <u>286,846</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 7/31/2026  
(In Whole Numbers)

|                                                   | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|---------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                         |                     |                            |                                     |
| Non-ad valorem assessments                        | 30,650              | 30,614                     | 36                                  |
| Intergovernmental revenues                        | 0                   | 0                          | 0                                   |
| Investment income                                 | 3,522               | 0                          | 3,522                               |
| Miscellaneous                                     | 0                   | 0                          | 0                                   |
| Total Revenues:                                   | 34,172              | 30,614                     | 3,558                               |
| Expenditures:                                     |                     |                            |                                     |
| Physical Environment                              |                     |                            |                                     |
| ENGINEERING FEES                                  | 0                   | 0                          | 0                                   |
| FINANCIAL CONS./ADVISOR                           | 0                   | 0                          | 0                                   |
| AUDITORS SERVICES                                 | 138                 | 142                        | 4                                   |
| CHEMICAL WEED CONTROL                             | 1,020               | 1,423                      | 403                                 |
| TRASH DISPOSAL                                    | 0                   | 500                        | 500                                 |
| SUPERVISORS EXPENSES                              | 0                   | 0                          | 0                                   |
| REPAIR & MAINT-AERATORS                           | 980                 | 8,770                      | 7,790                               |
| 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                                             | 2,351               | 3,285                      | 934                                 |
| Total Physical Environment                        | 53,496              | 21,620                     | (31,876)                            |
| Capital outlay                                    |                     |                            |                                     |
| CULVERTS/STRUCTURES                               | 0                   | 0                          | 0                                   |
| MACHINERY & EQUIPMENT                             | 0                   | 0                          | 0                                   |
| Total Capital outlay                              | 0                   | 0                          | 0                                   |
| Total Expenditures:                               | 53,496              | 21,620                     | (31,876)                            |
| Excess (deficiency) of revenues over expenditures | (19,324)            | 8,994                      | (28,318)                            |
| Other financing sources (uses):                   |                     |                            |                                     |
| Transfers out                                     | (10,772)            | (9,994)                    | (778)                               |
| Total Other financing sources (uses):             | (10,772)            | (9,994)                    | (778)                               |
| Net change in fund balance                        | (30,096)            | (1,000)                    | (29,096)                            |
| 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                       | 121,044             | (1,000)                    | 122,044                             |

**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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                            |                     |                            |                                     |
| Non-ad valorem assessments                           | 1,131,647           | 1,125,598                  | 6,049                               |
| Intergovernmental revenues                           | 0                   | 0                          | 0                                   |
| Investment income                                    | 38,854              | 0                          | 38,854                              |
| Miscellaneous                                        | 1,514               | 0                          | 1,514                               |
| Total Revenues:                                      | 1,172,015           | 1,125,598                  | 46,417                              |
| 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                                | 34,684              | 48,424                     | 13,740                              |
| MECHANICAL WEED CONTROL                              | 0                   | 0                          | 0                                   |
| MOWING SERVICES                                      | 0                   | 0                          | 0                                   |
| TRASH DISPOSAL                                       | 0                   | 1,500                      | 1,500                               |
| MOWING & LANDSCAPE<br>MAINTENANCE                    | 10,582              | 14,788                     | 4,206                               |
| SUPERVISORS EXPENSES                                 | 0                   | 0                          | 0                                   |
| REPAIR & MAINT-AERATORS                              | 203,649             | 223,460                    | 19,811                              |
| 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<br>STR                    | 360                 | 3,000                      | 2,640                               |
| Other                                                | 148,210             | 216,621                    | 68,411                              |
| Total Physical Environment                           | 570,400             | 699,027                    | 128,627                             |
| 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:                                  | 722,647             | 853,993                    | 131,346                             |
| Excess (deficiency) of revenues over<br>expenditures | 449,368             | 271,605                    | 177,763                             |

**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 7/31/2026  
(In Whole Numbers)

|                                        | Current Year Actual     | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|----------------------------------------|-------------------------|----------------------------|-------------------------------------|
| Other financing sources (uses):        |                         |                            |                                     |
| Transfers out                          | (146,101)               | (196,125)                  | 50,024                              |
| Capital contributions from landowners  | 0                       | 0                          | 0                                   |
| Insurance proceeds                     | 0                       | 0                          | 0                                   |
| Total Other financing sources (uses):  | <u>(146,101)</u>        | <u>(196,125)</u>           | <u>50,024</u>                       |
| Net change in fund balance             | 303,267                 | 75,480                     | 227,787                             |
| 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>1,278,100</u></u> | <u><u>75,480</u></u>       | <u><u>1,202,620</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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                            |                     |                            |                                     |
| Non-ad valorem assessments                           | 1,151,961           | 1,146,290                  | 5,671                               |
| Intergovernmental revenues                           | 0                   | 0                          | 0                                   |
| Investment income                                    | 46,935              | 0                          | 46,935                              |
| Miscellaneous                                        | 31,737              | 0                          | 31,737                              |
| Total Revenues:                                      | <u>1,230,633</u>    | <u>1,146,290</u>           | <u>84,343</u>                       |
| Expenditures:                                        |                     |                            |                                     |
| Physical Environment                                 |                     |                            |                                     |
| ENGINEERING FEES                                     | 0                   | 20,000                     | 20,000                              |
| ENGINEERING-PERMITS                                  | 0                   | 0                          | 0                                   |
| LEGAL SERVICES                                       | 4,197               | 6,000                      | 1,803                               |
| 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                                | 66,617              | 93,008                     | 26,391                              |
| MOWING SERVICES                                      | 0                   | 0                          | 0                                   |
| TRASH DISPOSAL                                       | 1,350               | 1,500                      | 150                                 |
| MOWING & LANDSCAPE<br>MAINTENANCE                    | 25,563              | 35,768                     | 10,205                              |
| SUPERVISORS EXPENSES                                 | 0                   | 0                          | 0                                   |
| BIOLOGICAL WEED CONTROL                              | 0                   | 20,000                     | 20,000                              |
| REPAIR & MAINT-AERATORS                              | 155,788             | 240,840                    | 85,052                              |
| REPAIR & MAINT-PUMP STATN                            | 0                   | 0                          | 0                                   |
| REPAIR & MAINT-CANAL/LAKE                            | 90,600              | 100,000                    | 9,400                               |
| REPAIR & MAINT - GENERAL                             | 650                 | 8,000                      | 7,350                               |
| 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                          | 22,012              | 30,000                     | 7,988                               |
| R & M PRESERVE STRUCTURES                            | 0                   | 0                          | 0                                   |
| REPAIR & MAINT- RTU GATES                            | 0                   | 0                          | 0                                   |
| REPAIR & MAINT- WATER CTRL<br>STR                    | 11,474              | 11,000                     | (474)                               |
| Other                                                | <u>180,284</u>      | <u>249,549</u>             | <u>69,265</u>                       |
| Total Physical Environment                           | <u>566,189</u>      | <u>1,142,640</u>           | <u>576,451</u>                      |
| Capital outlay                                       |                     |                            |                                     |
| IMPRVMNTS OTHER THAN BLDG                            | 0                   | 0                          | 0                                   |
| CULVERTS/STRUCTURES                                  | 0                   | 0                          | 0                                   |
| MACHINERY & EQUIPMENT                                | 75,163              | 75,750                     | 587                                 |
| Other                                                | <u>0</u>            | <u>0</u>                   | <u>0</u>                            |
| Total Capital outlay                                 | <u>75,163</u>       | <u>75,750</u>              | <u>587</u>                          |
| Principal                                            | 0                   | 33,445                     | 33,445                              |
| Interest                                             | <u>5,191</u>        | <u>45,441</u>              | <u>40,250</u>                       |
| Total Expenditures:                                  | <u>646,543</u>      | <u>1,297,276</u>           | <u>650,733</u>                      |
| Excess (deficiency) of revenues over<br>expenditures | <u>584,090</u>      | <u>(150,986)</u>           | <u>735,076</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 7/31/2026  
(In Whole Numbers)

|                                        | Current Year Actual     | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|----------------------------------------|-------------------------|----------------------------|-------------------------------------|
| Other financing sources (uses):        |                         |                            |                                     |
| Transfers out                          | (165,713)               | (204,899)                  | 39,186                              |
| Insurance proceeds                     | <u>0</u>                | <u>0</u>                   | <u>0</u>                            |
| Total Other financing sources (uses):  | <u>(165,713)</u>        | <u>(204,899)</u>           | <u>39,186</u>                       |
| Net change in fund balance             | 418,377                 | (355,885)                  | 774,262                             |
| 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>1,610,961</u></u> | <u><u>(355,885)</u></u>    | <u><u>1,966,846</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 7/31/2026  
(In Whole Numbers)

|                                | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|--------------------------------|---------------------|----------------------------|-------------------------------------|
| <b>Revenues:</b>               |                     |                            |                                     |
| Non-ad valorem assessments     | 1,697,718           | 1,691,315                  | 6,403                               |
| Intergovernmental revenues     | 0                   | 0                          | 0                                   |
| Investment income              | 98,704              | 0                          | 98,704                              |
| Miscellaneous                  | 30,801              | 0                          | 30,801                              |
| Total Revenues:                | 1,827,223           | 1,691,315                  | 135,908                             |
| <b>Expenditures:</b>           |                     |                            |                                     |
| Physical Environment           |                     |                            |                                     |
| ENGINEERING FEES               | 0                   | 50,000                     | 50,000                              |
| ENGINEERING-PERMITS            | 0                   | 0                          | 0                                   |
| ENVIRONMENTAL LIASON           | 10,923              | 25,031                     | 14,108                              |
| LEGAL SERVICES                 | 13,253              | 15,000                     | 1,747                               |
| 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      | 487                 | 6,906                      | 6,419                               |
| CHEMICAL WEED CONTROL          | 34,468              | 45,957                     | 11,489                              |
| MOWING SERVICES                | 0                   | 0                          | 0                                   |
| SECURITY SERVICES              | 637,068             | 694,983                    | 57,915                              |
| TRASH DISPOSAL                 | 0                   | 5,000                      | 5,000                               |
| MOWING & LANDSCAPE MAINTENANCE | 64,958              | 90,322                     | 25,364                              |
| SUPERVISORS EXPENSES           | 0                   | 0                          | 0                                   |
| PRESERVE/EXOTIC MAINT          | 26,633              | 51,988                     | 25,355                              |
| 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           | 15,854              | 150,000                    | 134,146                             |
| 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   | 5,387               | 7,560                      | 2,174                               |
| REPAIR & MAINT- WATER CTRL STR | 0                   | 5,000                      | 5,000                               |
| Other                          | 23,370              | 27,592                     | 4,222                               |
| Total Physical Environment     | 856,043             | 1,420,109                  | 564,066                             |
| 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:            | 856,043             | 2,545,109                  | 1,689,066                           |

**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 7/31/2026  
(In Whole Numbers)

|                                                   | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|---------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Excess (deficiency) of revenues over expenditures | <u>971,180</u>      | <u>(853,794)</u>           | <u>1,824,974</u>                    |
| Other financing sources (uses):                   |                     |                            |                                     |
| Transfers out                                     | (196,011)           | (270,025)                  | 74,014                              |
| Capital contributions from landowners             | <u>0</u>            | <u>0</u>                   | <u>0</u>                            |
| Total Other financing sources (uses):             | <u>(196,011)</u>    | <u>(270,025)</u>           | <u>74,014</u>                       |
| Net change in fund balance                        | 775,168             | (1,123,819)                | 1,898,987                           |
| 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>3,631,734</u>    | <u>(1,123,819)</u>         | <u>4,755,553</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 7/31/2026  
(In Whole Numbers)

|                                | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|--------------------------------|---------------------|----------------------------|-------------------------------------|
| <b>Revenues:</b>               |                     |                            |                                     |
| Non-ad valorem assessments     | 2,340,495           | 2,334,835                  | 5,660                               |
| Intergovernmental revenues     | 0                   | 68,003                     | (68,003)                            |
| Investment income              | 114,905             | 0                          | 114,905                             |
| Miscellaneous                  | 12,162              | 0                          | 12,162                              |
| Total Revenues:                | 2,467,562           | 2,402,838                  | 64,724                              |
| <b>Expenditures:</b>           |                     |                            |                                     |
| Physical Environment           |                     |                            |                                     |
| ENGINEERING FEES               | 500                 | 25,000                     | 24,500                              |
| ENGINEERING-PERMITS            | 0                   | 0                          | 0                                   |
| LEGAL SERVICES                 | 6,496               | 10,000                     | 3,504                               |
| 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      | 424,887             | 640,442                    | 215,555                             |
| CHEMICAL WEED CONTROL          | 156,424             | 208,791                    | 52,367                              |
| TRASH DISPOSAL                 | 310                 | 1,500                      | 1,190                               |
| MOWING & LANDSCAPE MAINTENANCE | 10,555              | 14,814                     | 4,259                               |
| SUPERVISORS EXPENSES           | 0                   | 0                          | 0                                   |
| BIOLOGICAL WEED CONTROL        | 24,400              | 0                          | (24,400)                            |
| PRESERVE/EXOTIC MAINT          | 0                   | 0                          | 0                                   |
| REPAIR & MAINT-AERATORS        | 217,867             | 234,932                    | 17,065                              |
| 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   | 23,304              | 32,708                     | 9,404                               |
| REPAIR & MAINT- WATER CTRL STR | 375                 | 3,000                      | 2,625                               |
| Other                          | 191,055             | 293,056                    | 102,001                             |
| Total Physical Environment     | 1,493,007           | 2,152,864                  | 659,857                             |
| 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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>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>1,607,316</u>    | <u>2,411,813</u>           | <u>804,497</u>                      |
| Excess (deficiency) of revenues over<br>expenditures | <u>860,246</u>      | <u>(8,975)</u>             | <u>869,221</u>                      |
| Other financing sources (uses):                      |                     |                            |                                     |
| Transfers in                                         | 0                   | 0                          | 0                                   |
| Transfers out                                        | (307,883)           | (427,283)                  | 119,400                             |
| Capital contributions from landowners                | 19,094              | 26,799                     | (7,705)                             |
| Insurance proceeds                                   | 0                   | 0                          | 0                                   |
| Repayment to landowners                              | <u>0</u>            | <u>0</u>                   | <u>0</u>                            |
| Total Other financing sources (uses):                | <u>(288,789)</u>    | <u>(400,484)</u>           | <u>111,695</u>                      |
| Net change in fund balance                           | 571,457             | (409,459)                  | 980,916                             |
| 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>3,881,417</u>    | <u>(409,459)</u>           | <u>4,290,876</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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual   | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|-----------------------|----------------------------|-------------------------------------|
| Revenues:                                            |                       |                            |                                     |
| Non-ad valorem assessments                           | 605,690               | 605,482                    | 208                                 |
| Intergovernmental revenues                           | 0                     | 0                          | 0                                   |
| Investment income                                    | 30,171                | 0                          | 30,171                              |
| Miscellaneous                                        | 1,074                 | 0                          | 1,074                               |
| Total Revenues:                                      | <u>636,935</u>        | <u>605,482</u>             | <u>31,453</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                            | 4,103                 | 28,838                     | 24,735                              |
| CHEMICAL WEED CONTROL                                | 24,790                | 33,054                     | 8,264                               |
| MOWING SERVICES                                      | 0                     | 0                          | 0                                   |
| TRASH DISPOSAL                                       | 0                     | 1,500                      | 1,500                               |
| MOWING & LANDSCAPE<br>MAINTENANCE                    | 2,182                 | 3,048                      | 866                                 |
| 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                              | 76,167                | 116,530                    | 40,363                              |
| 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<br>STR                    | 33                    | 4,000                      | 3,967                               |
| Other                                                | <u>107,155</u>        | <u>130,795</u>             | <u>23,640</u>                       |
| Total Physical Environment                           | <u>287,391</u>        | <u>449,559</u>             | <u>162,168</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>363,117</u>        | <u>550,559</u>             | <u>187,442</u>                      |
| Excess (deficiency) of revenues over<br>expenditures | <u><u>273,818</u></u> | <u><u>54,923</u></u>       | <u><u>218,895</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 7/31/2026  
(In Whole Numbers)

|                                        | Current Year Actual     | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|----------------------------------------|-------------------------|----------------------------|-------------------------------------|
| Other financing sources (uses):        |                         |                            |                                     |
| Transfers in                           | 0                       | 0                          | 0                                   |
| Transfers out                          | (88,708)                | (117,841)                  | 29,133                              |
| Capital contributions from landowners  | 25,000                  | 0                          | 25,000                              |
| Insurance proceeds                     | 0                       | 0                          | 0                                   |
| Total Other financing sources (uses):  | <u>(63,708)</u>         | <u>(117,841)</u>           | <u>54,133</u>                       |
| Net change in fund balance             | 210,109                 | (62,918)                   | 273,027                             |
| 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>1,067,985</u></u> | <u><u>(62,918)</u></u>     | <u><u>1,130,903</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 7/31/2026  
(In Whole Numbers)

|                                                   | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|---------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                         |                     |                            |                                     |
| Non-ad valorem assessments                        | 26,553              | 26,544                     | 9                                   |
| Investment income                                 | 15,884              | 0                          | 15,884                              |
| Total Investment income                           | 15,884              | 0                          | 15,884                              |
| Total Revenues:                                   | 42,437              | 26,544                     | 15,893                              |
| 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 | 42,085              | 190                        | 41,895                              |
| Other financing sources (uses):                   |                     |                            |                                     |
| Transfers in                                      | 0                   | 0                          | 0                                   |
| Transfers out                                     | (14,080)            | (15,190)                   | 1,110                               |
| Insurance proceeds                                | 0                   | 0                          | 0                                   |
| Total Other financing sources (uses):             | (14,080)            | (15,190)                   | 1,110                               |
| Net change in fund balance                        | 28,005              | (15,000)                   | 43,005                              |
| 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                       | 594,167             | (15,000)                   | 609,167                             |

**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 7/31/2026

(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                            |                     |                            |                                     |
| Non-ad valorem assessments                           | 126,846             | 126,408                    | 438                                 |
| Intergovernmental revenues                           | 0                   | 0                          | 0                                   |
| Investment income                                    | 13,195              | 0                          | 13,195                              |
| Miscellaneous                                        | 2,413               | 0                          | 2,413                               |
| Total Revenues:                                      | <u>142,454</u>      | <u>126,408</u>             | <u>16,046</u>                       |
| 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                                | 6,133               | 8,562                      | 2,429                               |
| TRASH DISPOSAL                                       | 0                   | 6,000                      | 6,000                               |
| MOWING & LANDSCAPE<br>MAINTENANCE                    | 6,333               | 0                          | (6,333)                             |
| 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<br>STR                    | 0                   | 8,000                      | 8,000                               |
| Other                                                | 1,224               | 1,212                      | (12)                                |
| Total Physical Environment                           | <u>23,070</u>       | <u>68,150</u>              | <u>45,080</u>                       |
| Capital outlay                                       |                     |                            |                                     |
| IMPRVMNTS OTHER THAN BLDG                            | 0                   | 0                          | 0                                   |
| CULVERTS/STRUCTURES                                  | 0                   | 0                          | 0                                   |
| Other                                                | 0                   | 0                          | 0                                   |
| Total Capital outlay                                 | <u>0</u>            | <u>0</u>                   | <u>0</u>                            |
| Principal                                            | 0                   | 0                          | 0                                   |
| Interest                                             | 0                   | 0                          | 0                                   |
| Total Expenditures:                                  | <u>23,070</u>       | <u>68,150</u>              | <u>45,080</u>                       |
| Excess (deficiency) of revenues over<br>expenditures | <u>119,383</u>      | <u>58,258</u>              | <u>61,125</u>                       |
| Other financing sources (uses):                      |                     |                            |                                     |
| Transfers out                                        | (37,561)            | (56,681)                   | 19,120                              |
| Capital contributions from landowners                | 0                   | 0                          | 0                                   |
| Repayment to landowners                              | 0                   | 0                          | 0                                   |
| Proceeds from sales/disposals of<br>capital assets   | 0                   | 0                          | 0                                   |
| Total Other financing sources (uses):                | <u>(37,561)</u>     | <u>(56,681)</u>            | <u>19,120</u>                       |
| Net change in fund balance                           | 81,822              | 1,577                      | 80,245                              |

**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 7/31/2026  
(In Whole Numbers)

|                                        | Current Year Actual   | Total Budget -<br>Original | Total Budget<br>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>493,380</u></u> | <u><u>1,577</u></u>        | <u><u>491,803</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 7/31/2026  
(In Whole Numbers)

|                                | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|--------------------------------|---------------------|----------------------------|-------------------------------------|
| <b>Revenues:</b>               |                     |                            |                                     |
| Non-ad valorem assessments     | 925,255             | 923,499                    | 1,756                               |
| Intergovernmental revenues     | 0                   | 0                          | 0                                   |
| Investment income              | 30,708              | 0                          | 30,708                              |
| Miscellaneous                  | 1,250               | 0                          | 1,250                               |
| Total Revenues:                | 957,213             | 923,499                    | 33,714                              |
| <b>Expenditures:</b>           |                     |                            |                                     |
| Physical Environment           |                     |                            |                                     |
| ENGINEERING FEES               | 0                   | 1,000                      | 1,000                               |
| ENGINEERING-PERMITS            | 0                   | 0                          | 0                                   |
| LEGAL SERVICES                 | 3,683               | 1,000                      | (2,683)                             |
| 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      | 53,329              | 143,013                    | 89,684                              |
| CHEMICAL WEED CONTROL          | 41,718              | 55,624                     | 13,906                              |
| TRASH DISPOSAL                 | 0                   | 0                          | 0                                   |
| MOWING & LANDSCAPE MAINTENANCE | 1,874               | 3,005                      | 1,131                               |
| 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        | 47,840              | 52,450                     | 4,610                               |
| 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 | 360                 | 3,000                      | 2,640                               |
| R&M- PRESERVE STRUCTURE/INLETS | 0                   | 0                          | 0                                   |
| Other                          | 19,205              | 35,823                     | 16,618                              |
| Total Physical Environment     | 376,638             | 654,227                    | 277,589                             |
| Capital outlay                 |                     |                            |                                     |
| BUILDINGS                      | 0                   | 0                          | 0                                   |
| IMPRVMNTS OTHER THAN BLDG      | 0                   | 0                          | 0                                   |
| CULVERTS/STRUCTURES            | 0                   | 0                          | 0                                   |
| MACHINERY & EQUIPMENT          | 177,169             | 35,000                     | (142,169)                           |
| Other                          | 0                   | 0                          | 0                                   |
| Total Capital outlay           | 177,169             | 35,000                     | (142,169)                           |
| 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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Interest                                             | 6,990               | 13,629                     | 6,639                               |
| Total Expenditures:                                  | 573,244             | 728,101                    | 154,857                             |
| Excess (deficiency) of revenues over<br>expenditures | 383,969             | 195,398                    | 188,571                             |
| Other financing sources (uses):                      |                     |                            |                                     |
| Transfers out                                        | (162,319)           | (236,821)                  | 74,502                              |
| Capital contributions from landowners                | 10,000              | 0                          | 10,000                              |
| Insurance proceeds                                   | 0                   | 0                          | 0                                   |
| Proceeds from sales/disposals of<br>capital assets   | 4,253               | 0                          | 4,253                               |
| Total Other financing sources (uses):                | (148,066)           | (236,821)                  | 88,755                              |
| Net change in fund balance                           | 235,903             | (41,423)                   | 277,326                             |
| 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                          | 1,012,644           | (41,423)                   | 1,054,067                           |

**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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| <b>Revenues:</b>                                     |                     |                            |                                     |
| Non-ad valorem assessments                           | 434,724             | 433,887                    | 837                                 |
| Intergovernmental revenues                           | 0                   | 0                          | 0                                   |
| Investment income                                    | 16,045              | 0                          | 16,045                              |
| Miscellaneous                                        | 1,991               | 0                          | 1,991                               |
| Total Revenues:                                      | 452,761             | 433,887                    | 18,874                              |
| <b>Expenditures:</b>                                 |                     |                            |                                     |
| Physical Environment                                 |                     |                            |                                     |
| ENGINEERING FEES                                     | 0                   | 2,000                      | 2,000                               |
| ENGINEERING-PERMITS                                  | 0                   | 0                          | 0                                   |
| LEGAL SERVICES                                       | 87                  | 10,000                     | 9,913                               |
| 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                            | 7,593               | 39,804                     | 32,211                              |
| CHEMICAL WEED CONTROL                                | 31,550              | 42,066                     | 10,516                              |
| TRASH DISPOSAL                                       | 0                   | 500                        | 500                                 |
| MOWING & LANDSCAPE<br>MAINTENANCE                    | 2,338               | 4,503                      | 2,165                               |
| SUPERVISORS EXPENSES                                 | 0                   | 0                          | 0                                   |
| BIOLOGICAL WEED CONTROL                              | 0                   | 0                          | 0                                   |
| PRESERVE/EXOTIC MAINT                                | 132,871             | 183,252                    | 50,381                              |
| 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                             | 73                  | 7,000                      | 6,927                               |
| 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<br>STR                    | 38                  | 2,000                      | 1,962                               |
| R&M- PRESERVE<br>STRUCTURE/INLETS                    | 0                   | 0                          | 0                                   |
| Other                                                | 4,518               | 4,579                      | 61                                  |
| Total Physical Environment                           | 203,440             | 412,187                    | 208,747                             |
| 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:                                  | 203,440             | 412,187                    | 208,747                             |
| Excess (deficiency) of revenues over<br>expenditures | 249,320             | 21,700                     | 227,620                             |

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 7/31/2026  
(In Whole Numbers)

|                                        | Current Year Actual   | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|----------------------------------------|-----------------------|----------------------------|-------------------------------------|
| Transfers out                          | (80,237)              | (104,952)                  | 24,715                              |
| Insurance proceeds                     | <u>0</u>              | <u>0</u>                   | <u>0</u>                            |
| Total Other financing sources (uses):  | <u>(80,237)</u>       | <u>(104,952)</u>           | <u>24,715</u>                       |
| Net change in fund balance             | 169,083               | (83,252)                   | 252,335                             |
| 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>535,472</u></u> | <u><u>(83,252)</u></u>     | <u><u>618,724</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 7/31/2026  
(In Whole Numbers)

|                                | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|--------------------------------|---------------------|----------------------------|-------------------------------------|
| <b>Revenues:</b>               |                     |                            |                                     |
| Non-ad valorem assessments     | 386,975             | 386,153                    | 822                                 |
| Intergovernmental revenues     | 0                   | 0                          | 0                                   |
| Investment income              | 29,647              | 0                          | 29,647                              |
| Miscellaneous                  | 0                   | 0                          | 0                                   |
| Total Revenues:                | 416,622             | 386,153                    | 30,469                              |
| <b>Expenditures:</b>           |                     |                            |                                     |
| 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      | 22,283              | 53,162                     | 30,879                              |
| CHEMICAL WEED CONTROL          | 31,266              | 42,395                     | 11,129                              |
| MOWING SERVICES                | 0                   | 0                          | 0                                   |
| TRASH DISPOSAL                 | 0                   | 1,000                      | 1,000                               |
| MOWING & LANDSCAPE MAINTENANCE | 14,545              | 20,336                     | 5,791                               |
| SUPERVISORS EXPENSES           | 0                   | 0                          | 0                                   |
| PRESERVE/EXOTIC MAINT          | 11,916              | 26,126                     | 14,210                              |
| REPAIR & MAINT-AERATORS        | 677                 | 13,640                     | 12,963                              |
| 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 | 194                 | 2,000                      | 1,806                               |
| Other                          | 11,654              | 17,970                     | 6,316                               |
| Total Physical Environment     | 115,269             | 273,092                    | 157,823                             |
| Capital outlay                 |                     |                            |                                     |
| BUILDINGS                      | 0                   | 0                          | 0                                   |
| IMPRVMNTS OTHER THAN BLDG      | 282,409             | 0                          | (282,409)                           |
| MACHINERY & EQUIPMENT          | 144,669             | 0                          | (144,669)                           |
| Other                          | 0                   | 0                          | 0                                   |
| Total Capital outlay           | 427,078             | 0                          | (427,078)                           |
| Principal                      | 0                   | 13,204                     | 13,204                              |
| Interest                       | 2,300               | 17,940                     | 15,640                              |
| Total Expenditures:            | 544,647             | 304,236                    | (240,411)                           |

**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 7/31/2026  
(In Whole Numbers)

|                                                   | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|---------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Excess (deficiency) of revenues over expenditures | <u>(128,024)</u>    | <u>81,917</u>              | <u>(209,941)</u>                    |
| Other financing sources (uses):                   |                     |                            |                                     |
| Transfers in                                      | 0                   | 0                          | 0                                   |
| Transfers out                                     | (89,384)            | (119,998)                  | 30,614                              |
| 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>(80,221)</u>     | <u>(119,998)</u>           | <u>39,777</u>                       |
| Net change in fund balance                        | (208,246)           | (38,081)                   | (170,165)                           |
| 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>818,290</u>      | <u>(38,081)</u>            | <u>856,371</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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                            |                     |                            |                                     |
| Non-ad valorem assessments                           | 194,520             | 194,229                    | 291                                 |
| Investment income                                    | 14,414              | 0                          | 14,414                              |
| Miscellaneous                                        | 0                   | 0                          | 0                                   |
| Total Revenues:                                      | 208,933             | 194,229                    | 14,704                              |
| 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                            | 587                 | 8,125                      | 7,538                               |
| CHEMICAL WEED CONTROL                                | 4,512               | 6,015                      | 1,503                               |
| TRASH DISPOSAL                                       | 0                   | 0                          | 0                                   |
| MOWING & LANDSCAPE<br>MAINTENANCE                    | 321                 | 675                        | 354                                 |
| SUPERVISORS EXPENSES                                 | 0                   | 0                          | 0                                   |
| PRESERVE/EXOTIC MAINT                                | 70,732              | 113,277                    | 42,545                              |
| 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<br>STR                    | 0                   | 2,000                      | 2,000                               |
| Other                                                | 3,183               | 3,174                      | (9)                                 |
| Total Physical Environment                           | 91,822              | 166,861                    | 75,039                              |
| Capital outlay                                       |                     |                            |                                     |
| CULVERTS/STRUCTURES                                  | 0                   | 0                          | 0                                   |
| Other                                                | 0                   | 0                          | 0                                   |
| Total Capital outlay                                 | 0                   | 0                          | 0                                   |
| Total Expenditures:                                  | 91,822              | 166,861                    | 75,039                              |
| Excess (deficiency) of revenues over<br>expenditures | 117,112             | 27,368                     | 89,744                              |
| Other financing sources (uses):                      |                     |                            |                                     |
| Transfers out                                        | (46,657)            | (59,218)                   | 12,561                              |
| Total Other financing sources (uses):                | (46,657)            | (59,218)                   | 12,561                              |
| Net change in fund balance                           | 70,454              | (31,850)                   | 102,304                             |
| 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                          | 506,421             | (31,850)                   | 538,271                             |

**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 7/31/2026  
(In Whole Numbers)

|                                                   | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|---------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                         |                     |                            |                                     |
| Non-ad valorem assessments                        | 104,911             | 104,804                    | 107                                 |
| Intergovernmental revenues                        | 0                   | 0                          | 0                                   |
| Investment income                                 | 5,655               | 0                          | 5,655                               |
| Miscellaneous                                     | 0                   | 0                          | 0                                   |
| Total Revenues:                                   | 110,566             | 104,804                    | 5,762                               |
| 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                         | 587                 | 6,906                      | 6,319                               |
| CHEMICAL WEED CONTROL                             | 9,127               | 12,169                     | 3,042                               |
| SUPERVISORS EXPENSES                              | 0                   | 0                          | 0                                   |
| PRESERVE/EXOTIC MAINT                             | 13,747              | 45,695                     | 31,948                              |
| 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                        | 28,736              | 91,931                     | 63,195                              |
| Capital outlay                                    | 0                   | 0                          | 0                                   |
| Principal                                         | 2,164               | 4,388                      | 2,224                               |
| Interest                                          | 1,215               | 2,369                      | 1,154                               |
| Total Expenditures:                               | 32,115              | 98,688                     | 66,573                              |
| Excess (deficiency) of revenues over expenditures | 78,451              | 6,116                      | 72,335                              |
| Other financing sources (uses):                   |                     |                            |                                     |
| Transfers in                                      | 0                   | 0                          | 0                                   |
| Transfers out                                     | (18,790)            | (28,668)                   | 9,879                               |
| Total Other financing sources (uses):             | (18,790)            | (28,668)                   | 9,879                               |
| Net change in fund balance                        | 59,662              | (22,552)                   | 82,214                              |
| 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                       | 205,505             | (22,552)                   | 228,057                             |

**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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                            |                     |                            |                                     |
| Non-ad valorem assessments                           | 1,376,660           | 1,373,566                  | 3,094                               |
| Intergovernmental revenues                           | 0                   | 0                          | 0                                   |
| Investment income                                    | 62,328              | 0                          | 62,328                              |
| Miscellaneous                                        | 1,061               | 0                          | 1,061                               |
| Total Revenues:                                      | 1,440,049           | 1,373,566                  | 66,483                              |
| Expenditures:                                        |                     |                            |                                     |
| Physical Environment                                 |                     |                            |                                     |
| ENGINEERING FEES                                     | 29,516              | 152,000                    | 122,485                             |
| ENGINEERING-PERMITS                                  | 1,900               | 0                          | (1,900)                             |
| LEGAL SERVICES                                       | 3,132               | 3,000                      | (132)                               |
| 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<br>MAINTENANCE                    | 513                 | 720                        | 207                                 |
| SUPERVISORS EXPENSES                                 | 0                   | 0                          | 0                                   |
| PRESERVE/EXOTIC MAINT                                | 0                   | 0                          | 0                                   |
| REPAIR & MAINT-AERATORS                              | 208,170             | 389,320                    | 181,150                             |
| 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<br>STR                    | 77                  | 4,000                      | 3,923                               |
| Other                                                | 295,785             | 393,645                    | 97,860                              |
| Total Physical Environment                           | 623,469             | 1,206,876                  | 583,407                             |
| 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                                                | 0                   | 0                          | 0                                   |
| Total Capital outlay                                 | 31,574              | 281,500                    | 249,926                             |
| Principal                                            | 0                   | 0                          | 0                                   |
| Interest                                             | 0                   | 0                          | 0                                   |
| Total Expenditures:                                  | 655,043             | 1,488,376                  | 833,333                             |
| Excess (deficiency) of revenues over<br>expenditures | 785,006             | (114,810)                  | 899,816                             |

**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 7/31/2026  
(In Whole Numbers)

|                                        | Current Year Actual     | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|----------------------------------------|-------------------------|----------------------------|-------------------------------------|
| Other financing sources (uses):        |                         |                            |                                     |
| Transfers in                           | 0                       | 0                          | 0                                   |
| Transfers out                          | (194,677)               | (270,650)                  | 75,973                              |
| Insurance proceeds                     | 0                       | 0                          | 0                                   |
| Repayment to landowners                | 0                       | 0                          | 0                                   |
| Total Other financing sources (uses):  | <u>(194,677)</u>        | <u>(270,650)</u>           | <u>75,973</u>                       |
| Net change in fund balance             | 590,329                 | (385,460)                  | 975,789                             |
| 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>1,985,097</u></u> | <u><u>(385,460)</u></u>    | <u><u>2,370,557</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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                            |                     |                            |                                     |
| Non-ad valorem assessments                           | 19,927              | 19,927                     | 0                                   |
| Intergovernmental revenues                           | 0                   | 0                          | 0                                   |
| Investment income                                    | 1,812               | 0                          | 1,812                               |
| Miscellaneous                                        | 630                 | 0                          | 630                                 |
| Total Revenues:                                      | 22,370              | 19,927                     | 2,443                               |
| 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                                | 1,300               | 1,950                      | 650                                 |
| MOWING SERVICES                                      | 0                   | 0                          | 0                                   |
| SECURITY SERVICES                                    | 0                   | 0                          | 0                                   |
| TRASH DISPOSAL                                       | 0                   | 2,500                      | 2,500                               |
| JANITORIAL                                           | 0                   | 0                          | 0                                   |
| MOWING & LANDSCAPE<br>MAINTENANCE                    | 514                 | 715                        | 201                                 |
| 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                           | 2,132               | 13,037                     | 10,905                              |
| 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:                                  | 2,132               | 13,037                     | 10,905                              |
| Excess (deficiency) of revenues over<br>expenditures | 20,238              | 6,890                      | 13,348                              |
| Other financing sources (uses):                      |                     |                            |                                     |
| Transfers out                                        | (6,438)             | (7,390)                    | 952                                 |
| Total Other financing sources (uses):                | (6,438)             | (7,390)                    | 952                                 |
| Net change in fund balance                           | 13,800              | (500)                      | 14,300                              |
| 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                          | 67,982              | (500)                      | 68,482                              |

**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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                            |                     |                            |                                     |
| Non-ad valorem assessments                           | 7,497               | 7,488                      | 9                                   |
| Investment income                                    | 1,231               | 0                          | 1,231                               |
| Total Investment income                              | 1,231               | 0                          | 1,231                               |
| Total Revenues:                                      | 8,728               | 7,488                      | 1,240                               |
| 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<br>MAINTENANCE                    | 514                 | 715                        | 201                                 |
| SUPERVISORS EXPENSES                                 | 0                   | 0                          | 0                                   |
| REPAIR & MAINT-CULVERTS                              | 0                   | 5,000                      | 5,000                               |
| Other                                                | 75                  | 74                         | (1)                                 |
| Total Physical Environment                           | 4,489               | 9,954                      | 5,465                               |
| Principal                                            | 0                   | 0                          | 0                                   |
| Interest                                             | 0                   | 0                          | 0                                   |
| Total Expenditures:                                  | 4,489               | 9,954                      | 5,465                               |
| Excess (deficiency) of revenues over<br>expenditures | 4,239               | (2,466)                    | 6,705                               |
| Other financing sources (uses):                      |                     |                            |                                     |
| Transfers in                                         | 0                   | 0                          | 0                                   |
| Transfers out                                        | (837)               | (1,086)                    | 249                                 |
| Total Other financing sources (uses):                | (837)               | (1,086)                    | 249                                 |
| Net change in fund balance                           | 3,402               | (3,552)                    | 6,954                               |
| 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                          | 45,020              | (3,552)                    | 48,572                              |

**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 7/31/2026  
(In Whole Numbers)

|                                                   | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|---------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                         |                     |                            |                                     |
| Non-ad valorem assessments                        | 32,951              | 32,885                     | 66                                  |
| Intergovernmental revenues                        | 0                   | 0                          | 0                                   |
| Investment income                                 | 2,483               | 0                          | 2,483                               |
| Miscellaneous                                     | 0                   | 0                          | 0                                   |
| Total Revenues:                                   | 35,433              | 32,885                     | 2,548                               |
| 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                             | 1,461               | 2,192                      | 731                                 |
| 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                        | 10,278              | 36,672                     | 26,394                              |
| Capital outlay                                    | 0                   | 0                          | 0                                   |
| Total Expenditures:                               | 10,278              | 36,672                     | 26,394                              |
| Excess (deficiency) of revenues over expenditures | 25,155              | (3,787)                    | 28,942                              |
| Other financing sources (uses):                   |                     |                            |                                     |
| Transfers in                                      | 0                   | 0                          | 0                                   |
| Transfers out                                     | (8,054)             | (11,765)                   | 3,711                               |
| Total Other financing sources (uses):             | (8,054)             | (11,765)                   | 3,711                               |
| Net change in fund balance                        | 17,101              | (15,552)                   | 32,653                              |
| Fund balances, beginning of year                  | 73,579              | 0                          | 73,579                              |
| Total Fund balances, beginning of year            | 73,579              | 0                          | 73,579                              |
| Fund balance, end of period                       | 90,680              | (15,552)                   | 106,232                             |

**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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                            |                     |                            |                                     |
| Non-ad valorem assessments                           | 210,069             | 209,167                    | 902                                 |
| Intergovernmental revenues                           | 0                   | 0                          | 0                                   |
| Investment income                                    | 10,313              | 0                          | 10,313                              |
| Miscellaneous                                        | 0                   | 0                          | 0                                   |
| Total Revenues:                                      | 220,382             | 209,167                    | 11,215                              |
| 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<br>MAINTENANCE                    | 13,748              | 19,296                     | 5,548                               |
| 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                          | 697                 | 10,000                     | 9,303                               |
| REPAIR & MAINT - IRRIGATION                          | 0                   | 0                          | 0                                   |
| Repairs & Maint - Catch Basins                       | 0                   | 15,000                     | 15,000                              |
| REPAIR & MAINT- WATER CTRL<br>STR                    | 0                   | 0                          | 0                                   |
| Other                                                | 4,222               | 6,088                      | 1,866                               |
| Total Physical Environment                           | 35,857              | 105,548                    | 69,691                              |
| 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:                                  | 35,857              | 105,548                    | 69,691                              |
| Excess (deficiency) of revenues over<br>expenditures | 184,525             | 103,619                    | 80,906                              |
| 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 7/31/2026  
(In Whole Numbers)

|                                        | Current Year Actual   | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|----------------------------------------|-----------------------|----------------------------|-------------------------------------|
| Transfers out                          | <u>(57,571)</u>       | <u>(85,119)</u>            | <u>27,548</u>                       |
| Total Other financing sources (uses):  | <u>(57,571)</u>       | <u>(85,119)</u>            | <u>27,548</u>                       |
| Net change in fund balance             | 126,954               | 18,500                     | 108,454                             |
| 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>386,568</u></u> | <u><u>18,500</u></u>       | <u><u>368,068</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 7/31/2026  
(In Whole Numbers)

|                                                   | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|---------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                         |                     |                            |                                     |
| Non-ad valorem assessments                        | 82,771              | 82,353                     | 418                                 |
| Investment income                                 | 12,535              | 0                          | 12,535                              |
| Total Investment income                           | 12,535              | 0                          | 12,535                              |
| Total Revenues:                                   | 95,306              | 82,353                     | 12,953                              |
| 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 | 68,278              | 8,645                      | 59,633                              |
| Other financing sources (uses):                   |                     |                            |                                     |
| Transfers out                                     | (21,285)            | (29,145)                   | 7,860                               |
| Total Other financing sources (uses):             | (21,285)            | (29,145)                   | 7,860                               |
| Net change in fund balance                        | 46,992              | (20,500)                   | 67,492                              |
| 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                       | 469,144             | (20,500)                   | 489,644                             |

**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 7/31/2026  
(In Whole Numbers)

|                                                   | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|---------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                         |                     |                            |                                     |
| Non-ad valorem assessments                        | 8,493               | 8,469                      | 24                                  |
| Investment income                                 | 1,311               | 0                          | 1,311                               |
| Miscellaneous                                     | 0                   | 0                          | 0                                   |
| Total Revenues:                                   | 9,804               | 8,469                      | 1,335                               |
| 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 | 5,807               | (829)                      | 6,636                               |
| Other financing sources (uses):                   |                     |                            |                                     |
| Transfers in                                      | 0                   | 0                          | 0                                   |
| Transfers out                                     | (3,741)             | (5,223)                    | 1,482                               |
| Total Other financing sources (uses):             | (3,741)             | (5,223)                    | 1,482                               |
| Net change in fund balance                        | 2,066               | (6,052)                    | 8,118                               |
| 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                       | 46,854              | (6,052)                    | 52,906                              |

**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 7/31/2026  
(In Whole Numbers)

|                                | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|--------------------------------|---------------------|----------------------------|-------------------------------------|
| <b>Revenues:</b>               |                     |                            |                                     |
| Non-ad valorem assessments     | 1,280,661           | 1,273,229                  | 7,432                               |
| Intergovernmental revenues     | 0                   | 0                          | 0                                   |
| Investment income              | 56,956              | 0                          | 56,956                              |
| Miscellaneous                  | 1,894               | 0                          | 1,894                               |
| Total Revenues:                | 1,339,511           | 1,273,229                  | 66,282                              |
| <b>Expenditures:</b>           |                     |                            |                                     |
| Physical Environment           |                     |                            |                                     |
| ENGINEERING FEES               | 0                   | 2,500                      | 2,500                               |
| ENGINEERING-PERMITS            | 0                   | 0                          | 0                                   |
| LEGAL SERVICES                 | 2,958               | 6,000                      | 3,042                               |
| 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          | 94,144              | 125,525                    | 31,381                              |
| MOWING SERVICES                | 0                   | 0                          | 0                                   |
| SECURITY SERVICES              | 318                 | 500                        | 182                                 |
| TRASH DISPOSAL                 | 0                   | 2,500                      | 2,500                               |
| MOWING & LANDSCAPE MAINTENANCE | 12,686              | 18,758                     | 6,072                               |
| SUPERVISORS EXPENSES           | 0                   | 0                          | 0                                   |
| PRESERVE/EXOTIC MAINT          | 355,007             | 548,646                    | 193,639                             |
| 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                          | 26,998              | 49,599                     | 22,601                              |
| Total Physical Environment     | 648,576             | 908,790                    | 260,214                             |
| 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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Total Capital outlay                                 | <u>6,549</u>        | <u>9,500</u>               | <u>2,951</u>                        |
| Total Expenditures:                                  | <u>655,125</u>      | <u>918,290</u>             | <u>263,165</u>                      |
| Excess (deficiency) of revenues over<br>expenditures | <u>684,386</u>      | <u>354,939</u>             | <u>329,447</u>                      |
| Other financing sources (uses):                      |                     |                            |                                     |
| Transfers out                                        | (240,409)           | (319,489)                  | 79,080                              |
| Insurance proceeds                                   | <u>0</u>            | <u>0</u>                   | <u>0</u>                            |
| Total Other financing sources (uses):                | <u>(240,409)</u>    | <u>(319,489)</u>           | <u>79,080</u>                       |
| Net change in fund balance                           | 443,977             | 35,450                     | 408,527                             |
| 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>1,936,958</u>    | <u>35,450</u>              | <u>1,901,508</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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                            |                     |                            |                                     |
| Non-ad valorem assessments                           | 157,518             | 157,103                    | 415                                 |
| Intergovernmental revenues                           | 0                   | 0                          | 0                                   |
| Investment income                                    | 19,230              | 0                          | 19,230                              |
| Miscellaneous                                        | 2,060               | 0                          | 2,060                               |
| Total Revenues:                                      | 178,808             | 157,103                    | 21,705                              |
| 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<br>SWEEP                      | 5,942               | 8,340                      | 2,398                               |
| Other                                                | 2,821               | 2,805                      | (16)                                |
| Total Physical Environment                           | 11,073              | 58,258                     | 47,185                              |
| Capital outlay                                       |                     |                            |                                     |
| ROADS/BRIDGES                                        | 0                   | 0                          | 0                                   |
| MACHINERY & EQUIPMENT                                | 0                   | 0                          | 0                                   |
| Other                                                | 0                   | 0                          | 0                                   |
| Total Capital outlay                                 | 0                   | 0                          | 0                                   |
| Total Expenditures:                                  | 11,073              | 58,258                     | 47,185                              |
| Excess (deficiency) of revenues over<br>expenditures | 167,735             | 98,845                     | 68,890                              |
| Other financing sources (uses):                      |                     |                            |                                     |
| Transfers in                                         | 0                   | 0                          | 0                                   |
| Transfers out                                        | (35,701)            | (58,245)                   | 22,544                              |
| Capital contributions from landowners                | 0                   | 0                          | 0                                   |
| Proceeds from sales/disposals of<br>capital assets   | 0                   | 0                          | 0                                   |
| Total Other financing sources (uses):                | (35,701)            | (58,245)                   | 22,544                              |
| Net change in fund balance                           | 132,034             | 40,600                     | 91,434                              |
| 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                          | 729,795             | 40,600                     | 689,195                             |

**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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                            |                     |                            |                                     |
| Non-ad valorem assessments                           | 496,522             | 495,476                    | 1,046                               |
| Intergovernmental revenues                           | 0                   | 0                          | 0                                   |
| Investment income                                    | 27,905              | 0                          | 27,905                              |
| Total Investment income                              | 27,905              | 0                          | 27,905                              |
| Total Revenues:                                      | 524,427             | 495,476                    | 28,951                              |
| 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                            | 587                 | 6,906                      | 6,319                               |
| CHEMICAL WEED CONTROL                                | 6,663               | 8,883                      | 2,220                               |
| MOWING SERVICES                                      | 0                   | 0                          | 0                                   |
| SUPERVISORS EXPENSES                                 | 0                   | 0                          | 0                                   |
| PRESERVE/EXOTIC MAINT                                | 81,566              | 147,073                    | 65,507                              |
| 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<br>SWEEP                      | 25,764              | 30,720                     | 4,956                               |
| Other                                                | 4,918               | 4,908                      | (10)                                |
| Total Physical Environment                           | 159,358             | 472,980                    | 313,622                             |
| 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:                                  | 159,358             | 472,980                    | 313,622                             |
| Excess (deficiency) of revenues over<br>expenditures | 365,070             | 22,496                     | 342,574                             |
| Other financing sources (uses):                      |                     |                            |                                     |
| Transfers out                                        | (86,619)            | (113,848)                  | 27,229                              |
| Total Other financing sources (uses):                | (86,619)            | (113,848)                  | 27,229                              |
| Net change in fund balance                           | 278,450             | (91,352)                   | 369,802                             |

**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 7/31/2026  
(In Whole Numbers)

|                                        | Current Year Actual     | Total Budget -<br>Original | Total Budget<br>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>1,020,055</u></u> | <u><u>(91,352)</u></u>     | <u><u>1,111,407</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 7/31/2026  
(In Whole Numbers)

|                                                   | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|---------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                         |                     |                            |                                     |
| Non-ad valorem assessments                        | 79,988              | 79,796                     | 192                                 |
| Investment income                                 | 11,259              | 0                          | 11,259                              |
| Miscellaneous                                     | 0                   | 0                          | 0                                   |
| Total Revenues:                                   | 91,247              | 79,796                     | 11,451                              |
| 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 | 88,681              | 21,594                     | 67,087                              |
| Other financing sources (uses):                   |                     |                            |                                     |
| Transfers out                                     | (12,683)            | (21,594)                   | 8,911                               |
| Capital contributions from landowners             | 0                   | 0                          | 0                                   |
| Total Other financing sources (uses):             | (12,683)            | (21,594)                   | 8,911                               |
| Net change in fund balance                        | 75,998              | 0                          | 75,998                              |
| 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                       | 430,101             | 0                          | 430,101                             |

**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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| <b>Revenues:</b>                                     |                     |                            |                                     |
| Non-ad valorem assessments                           | 61,747              | 61,770                     | (23)                                |
| Intergovernmental revenues                           | 0                   | 0                          | 0                                   |
| Investment income                                    | 14,848              | 0                          | 14,848                              |
| Miscellaneous                                        | (30)                | 0                          | (30)                                |
| Total Revenues:                                      | 76,565              | 61,770                     | 14,795                              |
| <b>Expenditures:</b>                                 |                     |                            |                                     |
| 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<br>MAINTENANCE                    | 1,197               | 1,680                      | 483                                 |
| 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<br>SWEEP                      | 0                   | 0                          | 0                                   |
| REPAIR & MAINT- RTU GATES                            | 0                   | 0                          | 0                                   |
| REPAIR & MAINT- WATER CTRL<br>STR                    | 280                 | 2,000                      | 1,720                               |
| Other                                                | 2,248               | 2,576                      | 328                                 |
| Total Physical Environment                           | 8,541               | 107,337                    | 98,796                              |
| 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:                                  | 8,541               | 107,337                    | 98,796                              |
| Excess (deficiency) of revenues over<br>expenditures | 68,024              | (45,567)                   | 113,591                             |

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 7/31/2026  
(In Whole Numbers)

|                                        | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|----------------------------------------|---------------------|----------------------------|-------------------------------------|
| Transfers out                          | (23,649)            | (33,985)                   | 10,336                              |
| Capital contributions from landowners  | 0                   | 0                          | 0                                   |
| Insurance proceeds                     | 0                   | 0                          | 0                                   |
| Total Other financing sources (uses):  | (23,649)            | (33,985)                   | 10,336                              |
| Net change in fund balance             | 44,375              | (79,552)                   | 123,927                             |
| 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            | 554,936             | (79,552)                   | 634,488                             |

**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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                            |                     |                            |                                     |
| Non-ad valorem assessments                           | 103,545             | 103,712                    | (167)                               |
| Investment income                                    | 8,925               | 0                          | 8,925                               |
| Miscellaneous                                        | 1,189               | 0                          | 1,189                               |
| Total Revenues:                                      | 113,660             | 103,712                    | 9,948                               |
| 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                                | 5,042               | 7,563                      | 2,521                               |
| MOWING SERVICES                                      | 0                   | 0                          | 0                                   |
| TRASH DISPOSAL                                       | 0                   | 1,000                      | 1,000                               |
| MOWING & LANDSCAPE<br>MAINTENANCE                    | 3,264               | 5,154                      | 1,890                               |
| SUPERVISORS EXPENSES                                 | 0                   | 0                          | 0                                   |
| PRESERVE/EXOTIC MAINT                                | 20,373              | 66,654                     | 46,281                              |
| 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                           | 30,135              | 110,392                    | 80,257                              |
| Capital outlay                                       |                     |                            |                                     |
| MACHINERY & EQUIPMENT                                | 0                   | 0                          | 0                                   |
| Other                                                | 0                   | 0                          | 0                                   |
| Total Capital outlay                                 | 0                   | 0                          | 0                                   |
| Total Expenditures:                                  | 30,135              | 110,392                    | 80,257                              |
| Excess (deficiency) of revenues over<br>expenditures | 83,525              | (6,680)                    | 90,205                              |
| Other financing sources (uses):                      |                     |                            |                                     |
| Transfers out                                        | (24,327)            | (34,820)                   | 10,493                              |
| Total Other financing sources (uses):                | (24,327)            | (34,820)                   | 10,493                              |
| Net change in fund balance                           | 59,199              | (41,500)                   | 100,699                             |
| 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                          | 328,697             | (41,500)                   | 370,197                             |

**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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                            |                     |                            |                                     |
| Non-ad valorem assessments                           | 42,759              | 42,520                     | 239                                 |
| Investment income                                    | 5,952               | 0                          | 5,952                               |
| Miscellaneous                                        | 0                   | 0                          | 0                                   |
| Total Revenues:                                      | 48,711              | 42,520                     | 6,191                               |
| 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<br>expenditures | 48,109              | 28,847                     | 19,262                              |
| Other financing sources (uses):                      |                     |                            |                                     |
| Transfers out                                        | (8,525)             | (13,747)                   | 5,222                               |
| Capital contributions from landowners                | 0                   | 0                          | 0                                   |
| Total Other financing sources (uses):                | (8,525)             | (13,747)                   | 5,222                               |
| Net change in fund balance                           | 39,583              | 15,100                     | 24,483                              |
| 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                          | 228,577             | 15,100                     | 213,477                             |

**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 7/31/2026  
(In Whole Numbers)

|                                                   | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|---------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                         |                     |                            |                                     |
| Non-ad valorem assessments                        | 78,712              | 78,653                     | 59                                  |
| Investment income                                 | 9,991               | 0                          | 9,991                               |
| Miscellaneous                                     | 9,743               | 0                          | 9,743                               |
| Total Revenues:                                   | 98,447              | 78,653                     | 19,794                              |
| 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                                             | 5,862               | 6,228                      | 366                                 |
| Total Physical Environment                        | 12,991              | 55,813                     | 42,822                              |
| Capital outlay                                    | 0                   | 0                          | 0                                   |
| Total Expenditures:                               | 12,991              | 55,813                     | 42,822                              |
| Excess (deficiency) of revenues over expenditures | 85,456              | 22,840                     | 62,616                              |
| Other financing sources (uses):                   |                     |                            |                                     |
| Transfers out                                     | (36,843)            | (47,840)                   | 10,997                              |
| Capital contributions from landowners             | 0                   | 0                          | 0                                   |
| Insurance proceeds                                | 0                   | 0                          | 0                                   |
| Total Other financing sources (uses):             | (36,843)            | (47,840)                   | 10,997                              |
| Net change in fund balance                        | 48,613              | (25,000)                   | 73,613                              |
| 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                       | 368,920             | (25,000)                   | 393,920                             |

**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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                            |                     |                            |                                     |
| Intergovernmental revenues                           | 0                   | 0                          | 0                                   |
| Investment income                                    | 4,115               | 0                          | 4,115                               |
| Total Investment income                              | 4,115               | 0                          | 4,115                               |
| Total Revenues:                                      | 4,115               | 0                          | 4,115                               |
| Expenditures:                                        |                     |                            |                                     |
| Physical Environment                                 |                     |                            |                                     |
| LEGAL SERVICES                                       | 0                   | 0                          | 0                                   |
| AUDITORS SERVICES                                    | 372                 | 382                        | 10                                  |
| MARSH MAINT-LITTORAL ZONE                            | 0                   | 0                          | 0                                   |
| TRASH DISPOSAL                                       | 10,123              | 19,500                     | 9,377                               |
| MOWING & LANDSCAPE<br>MAINTENANCE                    | 15,078              | 21,162                     | 6,084                               |
| 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<br>SWEEP                      | 0                   | 0                          | 0                                   |
| Other                                                | 19,665              | 25,377                     | 5,712                               |
| Total Physical Environment                           | 48,981              | 118,921                    | 69,940                              |
| Capital outlay                                       |                     |                            |                                     |
| IMPRVMNTS OTHER THAN BLDG                            | 0                   | 0                          | 0                                   |
| Other                                                | 0                   | 0                          | 0                                   |
| Total Capital outlay                                 | 0                   | 0                          | 0                                   |
| Total Expenditures:                                  | 48,981              | 118,921                    | 69,940                              |
| Excess (deficiency) of revenues over<br>expenditures | (44,866)            | (118,921)                  | 74,055                              |
| Other financing sources (uses):                      |                     |                            |                                     |
| Transfers out                                        | (1,835)             | (2,423)                    | 588                                 |
| Capital contributions from landowners                |                     |                            |                                     |
| CONTRIBUTIONS<br>GOVERNMENTS                         | 35,836              | 47,868                     | (12,032)                            |
| Other                                                | 30,720              | 58,476                     | (27,756)                            |
| Total Capital contributions from<br>landowners       | 66,556              | 106,344                    | (39,788)                            |
| Total Other financing sources (uses):                | 64,721              | 103,921                    | (39,200)                            |
| Net change in fund balance                           | 19,855              | (15,000)                   | 34,855                              |
| 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 7/31/2026  
 (In Whole Numbers)

|                             | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|-----------------------------|---------------------|----------------------------|-------------------------------------|
| Fund balance, end of period | <u>169,864</u>      | <u>(15,000)</u>            | <u>184,864</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 7/31/2026  
(In Whole Numbers)

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                            |                     |                            |                                     |
| Investment income                                    | 14,877              | 0                          | 14,877                              |
| Miscellaneous                                        | 54,096              | 0                          | 54,096                              |
| Total Revenues:                                      | 68,973              | 0                          | 68,973                              |
| Expenditures:                                        |                     |                            |                                     |
| Physical Environment                                 |                     |                            |                                     |
| ENGINEERING FEES                                     | 258,518             | 0                          | (258,518)                           |
| LEGAL SERVICES                                       | 4,263               | 0                          | (4,263)                             |
| FINANCIAL CONS./ADVISOR                              | 0                   | 0                          | 0                                   |
| OTHER PROFESSIONAL SVCS                              | 72,693              | 0                          | (72,693)                            |
| Other                                                | 73,059              | 0                          | (73,059)                            |
| Total Physical Environment                           | 408,534             | 0                          | (408,534)                           |
| Capital outlay                                       |                     |                            |                                     |
| MACHINERY & EQUIPMENT                                | 0                   | 0                          | 0                                   |
| Total Capital outlay                                 | 0                   | 0                          | 0                                   |
| Total Expenditures:                                  | 408,534             | 0                          | (408,534)                           |
| Excess (deficiency) of revenues over<br>expenditures | (339,560)           | 0                          | (339,560)                           |
| Other financing sources (uses):                      |                     |                            |                                     |
| Transfers in                                         | 215,936             | 0                          | 215,936                             |
| Transfers out                                        | (217,471)           | 0                          | (217,471)                           |
| Total Other financing sources (uses):                | (1,535)             | 0                          | (1,535)                             |
| Net change in fund balance                           | (341,095)           | 0                          | (341,095)                           |
| 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                          | 387,312             | 0                          | 387,312                             |

Northern Palm Beach County Improvement District  
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)  
From 10/1/2025 Through 7/31/2026

(In Whole Numbers)

|                                                   | Unit 1    | Unit 2C | Unit 5A     | Unit 5D |
|---------------------------------------------------|-----------|---------|-------------|---------|
| Revenues:                                         |           |         |             |         |
| Intergovernmental revenues                        | -         | -       | -           | -       |
| Investment income                                 | 28,356    | 8,011   | 32,651      | 9,052   |
| Miscellaneous                                     | -         | -       | -           | -       |
| Total Revenues:                                   | 28,356    | 8,011   | 32,651      | 9,052   |
| Expenditures:                                     |           |         |             |         |
| Capital outlay                                    | 6,169     | 9,213   | 1,456,287   | -       |
| Principal                                         | -         | -       | -           | -       |
| Interest                                          | -         | -       | -           | -       |
| Debt issuance costs                               | 19,900    | -       | -           | 7,117   |
| Total Expenditures:                               | 26,069    | 9,213   | 1,456,287   | 7,117   |
| Excess (deficiency) of revenues over expenditures | 2,287     | (1,202) | (1,423,637) | 1,935   |
| Other financing sources (uses):                   |           |         |             |         |
| Transfers in                                      | -         | -       | -           | -       |
| Transfers out                                     | (1,021)   | (7,286) | -           | -       |
| 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):             | 1,052,673 | (7,286) | -           | 336,336 |
| Net change in fund balance                        | 1,054,961 | (8,488) | (1,423,637) | 338,271 |
| Fund balances, beginning of year                  | -         | 300,360 | 1,578,150   | -       |
| Fund balance, end of period                       | 1,054,961 | 291,872 | 154,513     | 338,271 |

Northern Palm Beach County Improvement District  
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)  
From 10/1/2025 Through 7/31/2026

(In Whole Numbers)

|                                                   | Unit 7    | Unit 15 | Unit 16 | Unit 18   |
|---------------------------------------------------|-----------|---------|---------|-----------|
| Revenues:                                         |           |         |         |           |
| Intergovernmental revenues                        | -         | -       | -       | -         |
| Investment income                                 | 30,049    | 12,862  | 5,861   | 14,273    |
| Miscellaneous                                     | -         | -       | -       | -         |
| Total Revenues:                                   | 30,049    | 12,862  | 5,861   | 14,273    |
| 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 | 2,381     | 769     | 5,526   | (300,746) |
| Other financing sources (uses):                   |           |         |         |           |
| Transfers in                                      | -         | -       | -       | -         |
| Transfers out                                     | (1,082)   | (5,087) | (463)   | -         |
| 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):             | 1,115,541 | 475,394 | (463)   | -         |
| Net change in fund balance                        | 1,117,922 | 476,163 | 5,063   | (300,746) |
| Fund balances, beginning of year                  | -         | -       | 213,717 | 666,308   |
| Fund balance, end of period                       | 1,117,922 | 476,163 | 218,781 | 365,562   |

Northern Palm Beach County Improvement District  
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)  
From 10/1/2025 Through 7/31/2026

(In Whole Numbers)

|                                                   | Unit 21   | Unit 24 | Unit 25 | Unit 53     |
|---------------------------------------------------|-----------|---------|---------|-------------|
| Revenues:                                         |           |         |         |             |
| Intergovernmental revenues                        | -         | -       | -       | -           |
| Investment income                                 | 4,909     | 5,725   | 604     | 68,252      |
| Miscellaneous                                     | -         | -       | -       | -           |
| Total Revenues:                                   | 4,909     | 5,725   | 604     | 68,252      |
| Expenditures:                                     |           |         |         |             |
| Capital outlay                                    | 233,975   | 1,246   | 243     | 1,366,764   |
| Principal                                         | -         | -       | -       | -           |
| Interest                                          | -         | -       | -       | -           |
| Debt issuance costs                               | -         | 4,151   | -       | -           |
| Total Expenditures:                               | 233,975   | 5,398   | 243     | 1,366,764   |
| Excess (deficiency) of revenues over expenditures | (229,066) | 328     | 361     | (1,298,512) |
| Other financing sources (uses):                   |           |         |         |             |
| Transfers in                                      | -         | -       | -       | -           |
| Transfers out                                     | -         | (206)   | -       | (14,835)    |
| 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):             | -         | 212,661 | -       | (14,835)    |
| Net change in fund balance                        | (229,066) | 212,989 | 361     | (1,313,347) |
| Fund balances, beginning of year                  | 313,763   | -       | 22,141  | 2,566,921   |
| Fund balance, end of period                       | 84,697    | 212,989 | 22,502  | 1,253,574   |

Northern Palm Beach County Improvement District  
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)  
From 10/1/2025 Through 7/31/2026

(In Whole Numbers)

|                                                   | <u>Unit 54</u>       |
|---------------------------------------------------|----------------------|
| Revenues:                                         |                      |
| Intergovernmental revenues                        | -                    |
| Investment income                                 | 1,234                |
| Miscellaneous                                     | 330                  |
| Total Revenues:                                   | <u>1,564</u>         |
| Expenditures:                                     |                      |
| Capital outlay                                    | 85,646               |
| Principal                                         | -                    |
| Interest                                          | -                    |
| Debt issuance costs                               | -                    |
| Total Expenditures:                               | <u>85,646</u>        |
| Excess (deficiency) of revenues over expenditures | <u>(84,081)</u>      |
| Other financing sources (uses):                   |                      |
| Transfers in                                      | -                    |
| Transfers out                                     | (40,723)             |
| Capital contributions from landowners             | 137,993              |
| 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>97,270</u>        |
| Net change in fund balance                        | <u>13,189</u>        |
| Fund balances, beginning of year                  | <u>330</u>           |
| Fund balance, end of period                       | <u><u>13,189</u></u> |

Northern Palm Beach County Improvement District  
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)  
From 10/1/2025 Through 7/31/2026

(In Whole Numbers)

|                                                   | Unit 2A    | Unit 2C      | Unit 3A    | Unit 9A      |
|---------------------------------------------------|------------|--------------|------------|--------------|
| Revenues:                                         |            |              |            |              |
| Non-ad valorem assessments                        | 337,737.00 | 4,819,085.00 | 402,144.00 | 2,720,386.00 |
| Intergovernmental revenues                        | 0.00       | 0.00         | 0.00       | 0.00         |
| Investment income                                 | 6,586.00   | 180,494.00   | 7,673.00   | 63,567.00    |
| Miscellaneous                                     | 0.00       | 0.00         | 0.00       | 0.00         |
| Total Revenues:                                   | 344,323.00 | 4,999,579.00 | 409,817.00 | 2,783,953.00 |
| Expenditures:                                     |            |              |            |              |
| Principal                                         | 0.00       | 0.00         | 0.00       | 0.00         |
| Interest                                          | 26,368.00  | 1,505,750.00 | 20,963.00  | 80,215.00    |
| Debt issuance costs                               | 0.00       | 0.00         | 0.00       | 0.00         |
| Advance Refunding escrow agent                    | 0.00       | 0.00         | 0.00       | 0.00         |
| Other                                             | 3,344.00   | 47,916.00    | 3,987.00   | 26,981.00    |
| Total Expenditures:                               | 29,712.00  | 1,553,666.00 | 24,950.00  | 107,196.00   |
| Excess (deficiency) of revenues over expenditures | 314,611.00 | 3,445,913.00 | 384,867.00 | 2,676,757.00 |
| Other financing sources (uses):                   |            |              |            |              |
| Transfers in                                      | 0.00       | 0.00         | 0.00       | 0.00         |
| Transfers out                                     | 0.00       | 0.00         | 0.00       | 0.00         |
| Refunding debt Issued                             | 0.00       | 0.00         | 0.00       | 0.00         |
| (Discount)/Premuim on refunded debt               | 0.00       | 0.00         | 0.00       | 0.00         |
| Special assessment bond proceeds                  | 0.00       | 0.00         | 0.00       | 0.00         |
| Payment to refunded bonds escrow agent            |            |              |            |              |
| Payment to Refunded Debt                          | 0.00       | 0.00         | 0.00       | 0.00         |
| Total Payment to refunded bonds escrow agent      | 0.00       | 0.00         | 0.00       | 0.00         |
| Total Other financing sources (uses):             | 0.00       | 0.00         | 0.00       | 0.00         |
| Net change in fund balance                        | 314,611.00 | 3,445,913.00 | 384,867.00 | 2,676,757.00 |
| Fund balances, beginning of year                  | 41,340.00  | 4,229,742.00 | 39,692.00  | 790,154.00   |
| Fund balance, end of period                       | 355,950.00 | 7,675,655.00 | 424,559.00 | 3,466,911.00 |

Northern Palm Beach County Improvement District  
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)  
From 10/1/2025 Through 7/31/2026

(In Whole Numbers)

|                                                   | Unit 9B      | Unit 16    | Unit 27B   | Unit 43      |
|---------------------------------------------------|--------------|------------|------------|--------------|
| Revenues:                                         |              |            |            |              |
| Non-ad valorem assessments                        | 1,250,616.00 | 283,491.00 | 222,280.00 | 1,206,312.00 |
| Intergovernmental revenues                        | 0.00         | 0.00       | 0.00       | 0.00         |
| Investment income                                 | 43,533.00    | 5,417.00   | 4,321.00   | 27,395.00    |
| Miscellaneous                                     | 0.00         | 0.00       | 0.00       | 0.00         |
| Total Revenues:                                   | 1,294,150.00 | 288,908.00 | 226,602.00 | 1,233,706.00 |
| Expenditures:                                     |              |            |            |              |
| Principal                                         | 0.00         | 0.00       | 0.00       | 0.00         |
| Interest                                          | 81,438.00    | 23,317.00  | 14,627.00  | 85,002.00    |
| Debt issuance costs                               | 0.00         | 0.00       | 0.00       | 0.00         |
| Advance Refunding escrow agent                    | 0.00         | 0.00       | 0.00       | 0.00         |
| Other                                             | 12,393.00    | 2,806.00   | 2,210.00   | 11,901.00    |
| Total Expenditures:                               | 93,830.00    | 26,123.00  | 16,836.00  | 96,903.00    |
| Excess (deficiency) of revenues over expenditures | 1,200,319.00 | 262,785.00 | 209,765.00 | 1,136,803.00 |
| Other financing sources (uses):                   |              |            |            |              |
| Transfers in                                      | 0.00         | 0.00       | 0.00       | 0.00         |
| Transfers out                                     | 0.00         | 0.00       | 0.00       | 0.00         |
| Refunding debt Issued                             | 0.00         | 0.00       | 0.00       | 0.00         |
| (Discount)/Premuim on refunded debt               | 0.00         | 0.00       | 0.00       | 0.00         |
| Special assessment bond proceeds                  | 0.00         | 0.00       | 0.00       | 0.00         |
| Payment to refunded bonds escrow agent            |              |            |            |              |
| Payment to Refunded Debt                          | 0.00         | 0.00       | 0.00       | 0.00         |
| Total Payment to refunded bonds escrow agent      | 0.00         | 0.00       | 0.00       | 0.00         |
| Total Other financing sources (uses):             | 0.00         | 0.00       | 0.00       | 0.00         |
| Net change in fund balance                        | 1,200,319.00 | 262,785.00 | 209,765.00 | 1,136,803.00 |
| Fund balances, beginning of year                  | 851,308.00   | 40,587.00  | 24,679.00  | 532,052.00   |
| Fund balance, end of period                       | 2,051,627.00 | 303,373.00 | 234,444.00 | 1,668,855.00 |

Northern Palm Beach County Improvement District  
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)  
From 10/1/2025 Through 7/31/2026

(In Whole Numbers)

|                                                   | Unit 44    | Unit 45    | Unit 46      | Unit 53      |
|---------------------------------------------------|------------|------------|--------------|--------------|
| Revenues:                                         |            |            |              |              |
| Non-ad valorem assessments                        | 561,596.00 | 262,508.00 | 768,052.00   | 3,324,771.00 |
| Intergovernmental revenues                        | 0.00       | 0.00       | 0.00         | 0.00         |
| Investment income                                 | 14,642.00  | 6,388.00   | 33,363.00    | 187,350.00   |
| Miscellaneous                                     | 0.00       | 0.00       | 0.00         | 0.00         |
| Total Revenues:                                   | 576,238.00 | 268,896.00 | 801,416.00   | 3,512,121.00 |
| Expenditures:                                     |            |            |              |              |
| Principal                                         | 0.00       | 0.00       | 0.00         | 0.00         |
| Interest                                          | 36,186.00  | 31,494.00  | 164,469.00   | 1,112,634.00 |
| Debt issuance costs                               | 0.00       | 0.00       | 0.00         | 0.00         |
| Advance Refunding escrow agent                    | 0.00       | 0.00       | 0.00         | 0.00         |
| Other                                             | 5,599.00   | 2,601.00   | 7,544.00     | 32,987.00    |
| Total Expenditures:                               | 41,785.00  | 34,095.00  | 172,013.00   | 1,145,622.00 |
| Excess (deficiency) of revenues over expenditures | 534,452.00 | 234,801.00 | 629,403.00   | 2,366,499.00 |
| Other financing sources (uses):                   |            |            |              |              |
| Transfers in                                      | 0.00       | 0.00       | 0.00         | 0.00         |
| Transfers out                                     | 0.00       | 0.00       | 0.00         | 0.00         |
| Refunding debt Issued                             | 0.00       | 0.00       | 0.00         | 0.00         |
| (Discount)/Premium on refunded debt               | 0.00       | 0.00       | 0.00         | 0.00         |
| Special assessment bond proceeds                  | 0.00       | 0.00       | 0.00         | 0.00         |
| Payment to refunded bonds escrow agent            |            |            |              |              |
| Payment to Refunded Debt                          | 0.00       | 0.00       | 0.00         | 0.00         |
| Total Payment to refunded bonds escrow agent      | 0.00       | 0.00       | 0.00         | 0.00         |
| Total Other financing sources (uses):             | 0.00       | 0.00       | 0.00         | 0.00         |
| Net change in fund balance                        | 534,452.00 | 234,801.00 | 629,403.00   | 2,366,499.00 |
| Fund balances, beginning of year                  | 202,007.00 | 87,008.00  | 800,946.00   | 5,186,388.00 |
| Fund balance, end of period                       | 736,459.00 | 321,809.00 | 1,430,349.00 | 7,552,887.00 |

**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 7/31/2026

|                                                      | Current Year Actual | Total Budget -<br>Original | Total Budget<br>Variance - Original |
|------------------------------------------------------|---------------------|----------------------------|-------------------------------------|
| Revenues:                                            |                     |                            |                                     |
| Non-ad valorem assessments                           | 0.00                | 0.00                       | 0.00                                |
| Intergovernmental revenues                           | 0.00                | 0.00                       | 0.00                                |
| Investment income                                    | 25,072.23           | 0.00                       | 25,072.23                           |
| Miscellaneous                                        | 3,119.65            | 0.00                       | 3,119.65                            |
| Total Revenues:                                      | 28,191.88           | 0.00                       | 28,191.88                           |
| Expenditures:                                        |                     |                            |                                     |
| Physical Environment                                 |                     |                            |                                     |
| ADM/OPS SALARIES                                     | 2,162,379.76        | 2,800,734.00               | 638,354.24                          |
| ENGINEERING FEES                                     | 7,405.00            | 35,000.00                  | 27,595.00                           |
| LEGAL SERVICES                                       | 83,293.54           | 110,000.00                 | 26,706.46                           |
| IT Services                                          | 69,231.89           | 85,632.00                  | 16,400.11                           |
| MOWING & LANDSCAPE<br>MAINTENANCE                    | 35,835.75           | 55,976.00                  | 20,140.25                           |
| ELECTRICITY                                          | 14,644.14           | 30,744.00                  | 16,099.86                           |
| INSURANCE-GENERAL                                    | 428,601.12          | 470,142.00                 | 41,540.88                           |
| REPAIR & MAINT-BLDG                                  | 54,417.74           | 80,000.00                  | 25,582.26                           |
| R & M - HVAC REPAIRS                                 | 13,889.00           | 50,000.00                  | 36,111.00                           |
| PUBLIC INFORMATION                                   | 25,383.67           | 37,100.00                  | 11,716.33                           |
| FUEL-VEHICLES                                        | 43,697.20           | 76,000.00                  | 32,302.80                           |
| Other                                                | 1,212,038.89        | 1,704,525.00               | 492,486.11                          |
| Total Physical Environment                           | 4,150,817.70        | 5,535,853.00               | 1,385,035.30                        |
| Capital outlay                                       |                     |                            |                                     |
| BUILDINGS                                            | 71,282.00           | 45,000.00                  | (26,282.00)                         |
| IMPRVMNTS OTHER THAN BLDG                            | 0.00                | 0.00                       | 0.00                                |
| MACHINERY & EQUIPMENT                                | 271,397.19          | 235,500.00                 | (35,897.19)                         |
| Other                                                | 0.00                | 0.00                       | 0.00                                |
| Total Capital outlay                                 | 342,679.19          | 280,500.00                 | (62,179.19)                         |
| Principal                                            | 19,615.66           | 19,616.00                  | 0.34                                |
| Interest                                             | 356.88              | 603.00                     | 246.12                              |
| Total Expenditures:                                  | 4,513,469.43        | 5,836,572.00               | 1,323,102.57                        |
| Excess (deficiency) of revenues over<br>expenditures | (4,485,277.55)      | (5,836,572.00)             | 1,351,294.45                        |
| Other financing sources (uses):                      |                     |                            |                                     |
| Transfers in                                         | 4,470,178.78        | 5,836,572.00               | (1,366,393.22)                      |
| Transfers out                                        | 0.00                | 0.00                       | 0.00                                |
| Capital contributions from landowners                | 0.00                | 0.00                       | 0.00                                |
| Proceeds from sales/disposals of<br>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):                | 4,507,615.51        | 5,836,572.00               | (1,328,956.49)                      |
| Net change in fund balance                           | 22,337.96           | 0.00                       | 22,337.96                           |
| 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                            | 1,275,699.91        | 0.00                       | 1,275,699.91                        |

# LOCALiQ

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## **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  
WPB palmbeachpost.com 09/28/2025

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 09/28/2025

Legal Clerk

Notary, State of WI County of Brown

My commission expires

|                   |          |              |
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KONGMENG YANG  
Notary Public  
State of Wisconsin

## **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