



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

REGULAR MEETING AGENDA
ADMINISTRATIVE BUILDING AND EOC
359 HIATT DRIVE
PALM BEACH GARDENS, FLORIDA
September 23, 2026
8:00 a.m.

- 1) Roll Call
- 2) Establish a Quorum
- 3) Additions or Deletions to the Agenda
- 4) Approval of Minutes
 - a) August 23, 2026 Public Hearing
 - b) August 23, 2026 Regular Meeting
- 5) Comments from the Public for Items not on the Agenda
- 6) **Consent Agenda (Ask for Public Comment before approving Consent Agenda)**
 - a) Unit No. 14 – Eastpointe
Consider Purchase Order to C.R. Dunn, Inc.
 - b) Unit No. 18 – Ibis Golf & Country Club
Consider Ratification of Purchase Order to Florida Pavement Services, Inc.
 - c) Unit No. 43 – Mirasol
Consider Purchase Order to C.R. Dunn, Inc.
 - d) Unit No. 45 – Paseos
Consider Ratification of Purchase Order to Florida Pavement Services, Inc.
 - e) General
Consider Declaration of Surplus Equipment
 - f) Payment Requests
- 7) **Regular Agenda**
 - a) Unit No. 15 – Village of Palm Beach Lakes
Consider Encumbrance Modification to Johnson-Davis, Inc.
Ask for Public Comment

- b) Unit No. 43 – Mirasol
Consider Third Amendment to the Maintenance Agreement
Ask for Public Comment
- c) Unit No. 53 – Arden
Consider Purchase Order to BrightView Landscape Services, Inc.
Ask for Public Comment
- d) Unit No. 54 – Artistry Lakes
Consider Payment Application
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:

October 28, 2026 – 8:00 a.m. - Regular Meeting

November 18, 2026 – 8:00 a.m. - Annual Landowners Meeting/Regular Meeting

**MINUTES OF A PUBLIC HEARING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 08/26/26**

Pursuant to the foregoing Notice, the Board of Supervisors of Northern Palm Beach County Improvement District met at approximately 8:01 a.m. on August 26, 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; Programs & Facilities Maintenance Administrator Jared Kneiss; Project Coordinator Polly Scherman; Technical Assistant/Records Management Specialist Kathleen Maloney-Pollack; Staff Engineer Joe Kusnir; Jonathan Ricketts of JTR, Inc.; Tim Harper of Abacoa (Unit 9B); Jim Kraus and Gail Horvath of PGA National (Unit 11); and Liam Connell and David Sherpitis of Eagles Nest.

2) ESTABLISHMENT OF A QUORUM

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

3) ADDITIONS OR DELETIONS TO THE AGENDA

Mr. Beatty reported that that no additions or deletions to the Agenda were necessary.

4) GENERAL

Proposed Fiscal Year 2026/2027 Annual Budget and Assessment Roll

a) Presentation of Assessment Rates

Ms. Roundtree explained that this a Public Hearing pursuant to Section 197.3632 and Chapter 189, Florida Statutes, a Notice of Public Hearing was advertised to receive public comment and Board comment on the proposed 2026/2027 Budget and Non-Ad Valorem Assessment Roll prior to final approval. She reported there have been two changes to Northern's Assessment Roll since the Property Appraiser's mailing of the Truth in Millage (TRIM) rates. She noted that in Unit 31, Landowners requested that Northern fully fund the new aerators with the Unit's reserves in order to decrease the assessment rates by approximately 4% from the TRIM rates, and in Unit 53, the Series 2015 Bonds have since been refunded resulting in an approximate 7% decrease in rates from TRIM rates. Ms. Roundtree stated that the bond refunding will be presented in more detail in the Regular Meeting.

Ms. Roundtree stated it is now in order to receive comments from the public and the Board at this time. A Resolution to adopt the proposed 2026/2027 Budget and Non-Ad Valorem Assessment Roll will be presented for consideration at the Regular Meeting.

b) Receive Comments from the Public on Proposed 2026/2027 Annual Budget and Assessment Roll

Mr. Boykin called for public comment regarding the proposed 2026/2027 Annual Budget and Non-Ad Valorem Assessment Roll, to which there was no response.

c) Receive Comments from the Board on Proposed 2026/2027 Annual Budget and Assessment Roll

Mr. Boykin called for Board comment regarding the proposed 2026/2027 Annual Budget and Non-Ad Valorem Assessment Roll.

Mr. LaMotte asked if Staff has received any calls about the rates, and Ms. Roundtree advised that Staff reviewed the budget with many of the Homeowners Associations prior to TRIM notices being mailed

to the public. She added that there have been several calls with general questions since the TRIM notices went out, but no protests regarding the rates.

5) RECEIVE AND FILE

Mr. Beatty presented the following item to be received and filed:

- Legal Advertisement and Notices pertaining to today's August 26, 2026 Public Hearing.

6) ADJOURN

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

There being no further Public Hearing items to come before the Board on this matter, the Public Hearing was adjourned.

President

Assistant Secretary

**MINUTES OF A BOARD OF SUPERVISORS MEETING
NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT 08/26/26**

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 August 26, 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; Programs & Facilities Maintenance Administrator Jared Kneiss; Project Coordinator Polly Scherman; Technical Assistant/Records Management Specialist Kathleen Maloney-Pollack; Staff Engineer Joe Kusnir; Jonathan Ricketts of JTR, Inc.; Tim Harper of Abacoa (Unit 9B); Jim Kraus and Gail Horvath of PGA National (Unit 11); and Liam Connell and David and Jill Sherpitis of Eagles Nest.

2) ESTABLISHMENT OF A QUORUM

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

3) ADDITIONS OR DELETIONS TO THE AGENDA

Mr. Beatty reported that 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 July 22, 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. 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 OF DEVELOPMENT NO. 5A – VISTA CENTER OF PALM BEACH**
Consider Purchase Order to Emerald Dunes Golf Course

Ms. Leser stated that the Board previously approved ratification of a Purchase Order to Johnson-Davis, Inc. to replace an 84-inch outfall with a 60-inch pipe within the Emerald Dunes Golf Course. She explained that the work involved some impact to the golf course, but restoration was not included in the original invoice as the extent of the impact was unknown at the time. She further explained that Johnson-Davis has completed its work inside the golf course and Emerald Dunes has submitted a proposal for the golf course's restoration utilizing three of its vendors.

Ms. Leser has reviewed the proposal along with a cost comparison and has deemed it reasonable, noting that the backup was included in the Board materials. She stated that the maximum reimbursement allowed is \$262,624.38, which would be conditioned upon Staff's review of the restoration and provision of a release from Emerald Dunes Golf Course, as well as copies of the paid Golf Course invoices. She further stated that Staff is recommending approval of Purchase Order No. 26-1212 to Emerald Dunes Golf Course in an amount not to exceed \$262,624.38, subject to previously stated conditions.

A general discussion followed with regard to the additional funds expended due to the pipe collapse and the resulting change from restoration to replacement, where the restoration funds come from and why Northern is responsible for restoration and not the golf course.

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. 26-1212 to Emerald Dunes Golf Course in an amount not to exceed \$262,624.38, with the conditions presented.

b) UNIT OF DEVELOPMENT NO. 53 – ARDEN

i) Bond Refunding Update

Ms. Roundtree stated that last month, the Board approved a Supplemental Bond Resolution in order to potentially refund the Unit 53, Series 2015 bonds. She explained that Northern was working with a new underwriter, Jefferies, on this project and Staff was very pleased with their performance. She explained some of the details of the refunding, noting that it 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. She added that this would decrease the Unit 53 debt assessments, resulting in savings of between \$85 to \$120 per year per taxpayer.

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

ii) Consider Purchase Order to Ferreira Construction Company

Mr. Beatty stated that Northern previously approved a Memorandum of Understanding with the School Board of Palm Beach County regarding the installation of signal flashers to improve the traffic flow around Saddle View Elementary School. He explained that Staff requested proposals from four of its General Contractors. Ferreira Construction was the low quote in the amount of \$71,325.00, which was less than the maximum reimbursement threshold from the School Board. He stated that Northern is working with Palm Beach County to finalize a Maintenance Agreement whereby the County will maintain these improvements.

Mr. Edwards added that with regard to the reimbursement from the School Board, the Memorandum of Understanding which Northern's Board approved last month has now been approved and executed by the School Board as well.

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. 26-1214 to Ferreira Construction Company, Inc. in the amount of \$71,325.00.

d) UNIT OF DEVELOPMENT NO. 54 – ARTISTRY LAKES

i) Consider Payment Application

Ms. Roundtree explained that this payment request includes two standard payments for Unit 54 which 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 Application, contingent upon receipt of funding, as presented.

ii) Consider Termination of Underwriting Agreement with MBS Capital Markets, LLC and Approval of Underwriting Agreement with Raymond James & Associates, Inc.

Ms. Roundtree stated MBS Capital Markets, LLC (MBS) was appointed as the underwriter for the Unit 54 bonds which Northern anticipates issuing within the next six months. She explained that MBS has decided to merge the governmental banking team of their company with Raymond James & Associates, Inc. (Raymond James). As a result, Northern needs to terminate its current Agreement for Underwriting Services with MBS and enter into a new Agreement with Raymond James, noting that the terms of the Agreement will remain the same.

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

A **motion** was made by Ms. Baker, seconded by Mr. LaMotte and unanimously passed accepting the termination of the Underwriting Agreement with MBS Capital Markets, LLC and approving the Underwriting Agreement with Raymond James & Associates, Inc.

iii) Bond Status Update

Ms. Roundtree stated that the Bond Validation Hearing took place on Monday and it all went smoothly. She reported that Bill Doney of Caldwell, Pacetti, Edwards, et al. represented Northern, Ms. Leser and Mr. Beatty did a great job and the Order was signed the following day. She then gave some more detailed information about the bond process moving forward, noting that the Developer has requested the bonds be split into two bond issues over the course of the project.

Mr. Boykin asked about the Bond Validation Hearing, and Mr. Edwards explained the process in more detail, stating that there is a 30-day appeal period that must expire before Northern may begin selling the bonds.

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

Mr. LaMotte asked about the projected cost per lot, and Ms. Roundtree advised that the Developer is aiming for a \$3,200.00 annual assessment which is lower than Northern's current projections in the Plan of Improvements. She did note that Staff does not anticipate the need for many maintenance

services by Northern once the project is built, as most of that will be handled through a High Level Maintenance Agreement.

e) GENERAL

i) Consider Resolution Approving & Adopting the 2026/2027 Annual Budget & Assessment Roll (2026-09)

Ms. Roundtree stated that Resolution No. 2026-09 is to adopt the annual budget for 2026/2027, approve the 2026/2027 non-ad valorem assessment roll and grant Mr. Beatty and Ms. Roundtree the authority to transmit the non-ad valorem assessment roll to the Tax Collector for inclusion in the November 2026 tax bill. She further stated that Staff recommends approval of Resolution No. 2026-09.

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 Resolution No. 2026-09, as presented.

ii) Consider Assignment of Michael B. Schorah & Associates Agreements

Ms. Leser stated that Michael B. Schorah & Associates, Inc. (Schorah) has worked with Northern for over twenty years. She explained that in June of 2026, they merged with Haley Ward, Inc., a Maine-based engineering, architecture, planning, and surveying consulting firm with offices across Florida and New England. She stated that Northern has a great relationship with Schorah and since its personnel is going to remain the same at Haley Ward, Inc., Staff wishes to assign the existing Agreements with Schorah to Haley Ward. Ms. Leser reported that the assignment includes the July 2024 Project/Consulting Engineer Agreement, as a result of Northern's February 2024 Professional Engineering Services Request for Qualifications, and Purchase Order No. 25-581, associated with the Unit 53 Arden Linear Park project, adding that Staff is recommending 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 Assignment Agreement for the Project Engineering and Consulting Services Agreement and Purchase Order No. 25-581 to Haley Ward, Inc.

iii) Consider Payment Application

Ms. Leser explained that this payment request to Schorah, now Haley Ward, was moved to the Regular Agenda for approval contingent upon approval of the aforementioned and subsequently approved Assignment 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 approving the referenced Payment Application, as presented.

iv) Consider Contract Extension to Wells Fargo Banking Services Agreement

Ms. Brunk explained that in October 2025, Northern entered into a Piggyback Agreement with Wells Fargo based on a Wells Fargo Agreement with Pinellas County. She stated that Pinellas County recently extended their Agreement with Wells Fargo until September 30, 2031, and Wells Fargo has drafted an Acknowledgement of the Contract Term extension for Northern's approval.

There was a general discussion with regard to the period of time Northern has banked with Wells Fargo, the similarity in Wells Fargo rates with Pinellas County and the ability to avoid the cost of a Request for Proposals process through use of the Piggyback Agreement process.

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 Acknowledgement of Contract Term extension with Wells Fargo Bank, NA.

v) Consider Funding Agreement with Eagles Nest Property Owners Association

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

Mr. Connell approached the Board, explaining that the Board President was unable to attend, but he has been contracted as the lobbyist for the Eagles Nest Property Owners Association (POA) and is authorized to speak on its behalf. He stated that he had a couple of questions after reading the Funding Agreement, the first of which involved a reference to a ten-day deadline.

Mr. Edwards stated that in this case, the ten-day deadline references that Northern can terminate the Agreement if the payment of \$25,000 is not received within ten days of final execution of the Agreement, noting that Northern would draw upon the lump-sum payment as needed, instead of monthly invoicing. If the funds were expended, Northern would then either invoice the POA monthly or request another lump-sum payment with the understanding that any unused funds would be returned to the POA.

Mr. Connell then inquired about the two-year term of the Agreement, and Mr. Edwards advised that it is general practice to have a term limit for an Agreement. He explained that the Agreement can always be extended if the contract deadline approaches, but he does not anticipate that would be necessary.

Mr. Connell asked if the Funding Agreement could be re-written for funding to be split between The Shores and the POA to split the payment, and he was advised that Northern's Funding Agreement is with the POA and it would be up to the POA to work out a payment agreement with The Shores, if they so choose.

Mr. Connell asked how long it would take for Northern to compile a cost assessment, and Mr. Beatty advised that Staff cannot answer that question until a consultant assesses the situation and makes a recommendation of improvements, if any. He briefly explained the process that would take place following execution of the Funding 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 approving execution of the Funding Agreement with the Plat One Eagles Nest Property Owners Association.

Someone from the audience began to ask questions about the stormwater management system in The Shores and a general discussion followed. He later identified himself as David Sherpitis.

8) MISCELLANEOUS REPORTS

a) ENGINEER

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

Multi-Unit: Ms. Leser reported that the Pump Station Control Panel Replacement Project is ongoing and is scheduled to be completed by the second quarter of 2027.

Unit No. 5A – Vista Center of Palm Beach: Ms. Leser stated that Johnson-Davis completed the work on the golf course, but still has some restoration to complete along the Vista Parkway right-of-way. She also displayed before and after photos of the project.

Unit No. 53 – Arden: Ms. Leser displayed photos of the Phase 3 Linear Park Project, noting that the contractor is currently completing punch list items and she expects the final invoice to arrive in September. She reported that Staff will be requesting that BrightView provide a proposal for 12 months of maintenance on the Linear Park, after which the maintenance will be turned over to the HOA.

Unit No. 54 – Artistry Lakes: Ms. Leser reiterated that the Bond Validation Hearing went well. She reported that most of the lakes the Developer is constructing within Phase 1A are complete and they are working on finishing up the utilities. Ms. Leser stated that she is working on putting together the bid package for the Phase 1B improvements, adding that she is currently waiting on some revised plans from the Project Engineer, and she anticipates going out for bid in the next month or two.

b) ATTORNEY

Mr. Edwards thanked Ms. Leser and Mr. Beatty for their participation in the Bond Validation Hearing, noting that the Judge was new to the process and she had expressed her appreciation of their detailed explanations of the unit development process.

Mr. Edwards reported that, although his firm is continuing its existence, they will not be renewing their office lease, and the attorneys and staff will be working from home. He explained that, at some point

in the future, he may be asking the Board to consider assigning the contract with Caldwell, Pacetti to himself or his Professional Association, noting that he wanted to give the Board time to think about the transition.

Mr. Boykin asked what was happening with the firm, and Mr. Edwards advised that a couple of the partners wish to retire and another partner wishes to move elsewhere, further explaining the anticipated steps required to complete the transition.

c) EXECUTIVE DIRECTOR

Mr. Beatty reported that Northern is a member of the Florida Association of Special Districts (FASD), and FASD has taken a position of objecting to Amendment Number 3. He explained that the Board has not discussed it much as it does not really affect Northern, but as a member of FASD, he wanted to ask the Board if they wish to take an official position or not.

After a brief discussion, the Board acknowledged FASD's decision, as the Amendment does affect many of its members, but it was the consensus of the Board to not take an official position on Amendment Number 3, since it does not apply to Northern.

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

9) RECEIVE AND FILE

The following items were presented to be received and filed:

- 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 thanked Staff for their work on the Budget and the Bond Validation Hearing. She then asked if FASD will take issue with the Board not taking an official position on Amendment Number 3, as

it was her understanding that non-ad valorem assessments would not be affected. Mr. Beatty stated that he does not believe that there will be any repercussions for not taking an official position on the matter.

Mr. LaMotte thanked Staff for the work on the Unit 53 refunding, noting the 7.9% savings is a huge difference. He also inquired about the encroachment enforcement issues that were discussed several months ago, asking if any trees or obstructions have been removed and whether or not there have been any repercussions from property owners.

Ms. Leser advised that trees have been removed mostly from Unit 11 along the western boundary of the preserve to provide access, and she is not aware of any negative feedback from the property owners.

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

Assistant Secretary



Northern Palm Beach County Improvement District
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EXECUTIVE SUMMARY

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

DATE: September 23, 2026

FROM: Kenneth R. Roundtree, Director of Operations

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

RE: Unit of Development No. 14 – Eastpointe
Consider Purchase Order No. 26-1285 to C.R. Dunn, Inc.
Upgrade Emergency Generator Docking Station

Background

Northern Palm Beach County Improvement District owns and maintains the surface water management system within Unit of Development 14, Eastpointe. The pump station currently has a generator to power the stormwater pumps if the main power supply is down. If that generator fails, Northern has two portable generators on trailers that can be moved to the site. The current docking station used to connect the portable generator to the pump station is outdated and requires three people to connect it. The new docking station is more modern and will allow one person to perform the connection. Staff did not obtain multiple quotes because C.R. Dunn is currently replacing the docking stations at other pump stations throughout the District. For consistency in connecting the generators, Staff believes that using the same contractor for all docking stations is appropriate.

Fiscal Impact

There are sufficient funds in the Fiscal Year 2025/2026 Budget and reserves for this expenditure.

Recommendation

Northern Staff recommends Board approval of Purchase Order No. 26-1285 to C.R. Dunn, Inc. in the amount of \$33,863.00.



C. R. Dunn, Inc.

Electrical Construction
1202 Pope Lane / Lake Worth, FL 33460
(561) 585 2155 / fax (561) 585 1233
EC 13007433

PROPOSAL

To: NPBCID

Date: 5/19/2026

Attn: Matt Lee

Project: East point Pump station

We submit the following proposal to you on a confidential basis, the information in this proposal is not to be shared with any other person without our written permission. Proposal pertains to the following plans and specifications.

This a price to remove the old generator receptacles and install a new 400-amp generator box in the same location and tie it into the existing manual transfer switch. This price does not include permit fees or engineering.

Lump sum price \$ 33,865.00

This proposal is to remain confidential. This proposal is accepted by you in any of the following methods: A) Utilizing our prices And or value engineering ideas for any purpose, including but not limited to sharing or shopping our price or ideas with any other Person. B) Requesting us to proceed with any of the work for this project. C) Written acceptance of this proposal including letter of intent to enter into a contract. Do to the increase in materials this price is good for only 30 days.

Respectfully submitted

By: Rick Klotzbier



Northern Palm Beach County Improvement District

Purchase Order

Purchase Order
No.

26-1285

Vendor :375

C.R. DUNN, INC.

1202 POPE LANE
LAKE WORTH, FL 33460
Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 09/03/2026
Required Date 09/13/2026
Prepared By Matthew Lee

Workflow ID 07
Status Board 2 Documents
Description Upgraded emergency generator docking station for Eastpointe U-14.

Change Order 0

Project No

Invoice to Y
follow

Comments : Please use reserves for remaining balance. New docking station could take up to 16 weeks for lead time.

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	1401	54602	Upgraded emergency generator docking station for Eastpointe U-14.	33,865.00	33,865.00
					Total :	\$33,865.00

Approval Information

SUSAN P. SCHEFF Board - Approved 33,865.00 09/04/2026 1:14 PM
CLIFFORD D. BEATTY Executive Director - Approved 33,865.00 09/04/2026 7:05 AM
KATHLEEN E. ROUNDTREE Finance Director - Approved 33,865.00 09/03/2026 3:44 PM
KATHLEEN E. ROUNDTREE Budget Manager - Approved 33,865.00 09/03/2026 3:40 PM
Kimberly A. Leser District Engineer - Approved 33,865.00 09/03/2026 2:45 PM
KENNITH R. ROUNDTREE Department Manager - Approved 33,865.00 09/03/2026 1:19 PM
Matthew Lee Requester - Submitted 33,865.00 09/03/2026 1:05 PM
KENNITH R. ROUNDTREE Department Manager - Approved 33,863.00 09/03/2026 11:40 AM
Matthew Lee Requester - Submitted 33,863.00 09/03/2026 7:36 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.



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EXECUTIVE SUMMARY

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

DATE: September 23, 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
Ratification of Purchase Order No. 26-1291 to Florida Pavement Services, Inc.
Sidewalk Repairs

Background

During routine sidewalk inspections, Staff identified multiple areas that required repair. Northern is responsible for sidewalk repair on the Northern-owned roads within Ibis Golf & Country Club. Requests for proposals were sent to three of Northern's contractors capable of performing this type of work. Two contractors did not respond. Florida Pavement Services, Inc. provided a quote of \$37,424.00, which is reasonable for the work requested. Due to the extensive use of the sidewalks within the development, Staff proceeded with the repairs as soon as possible.

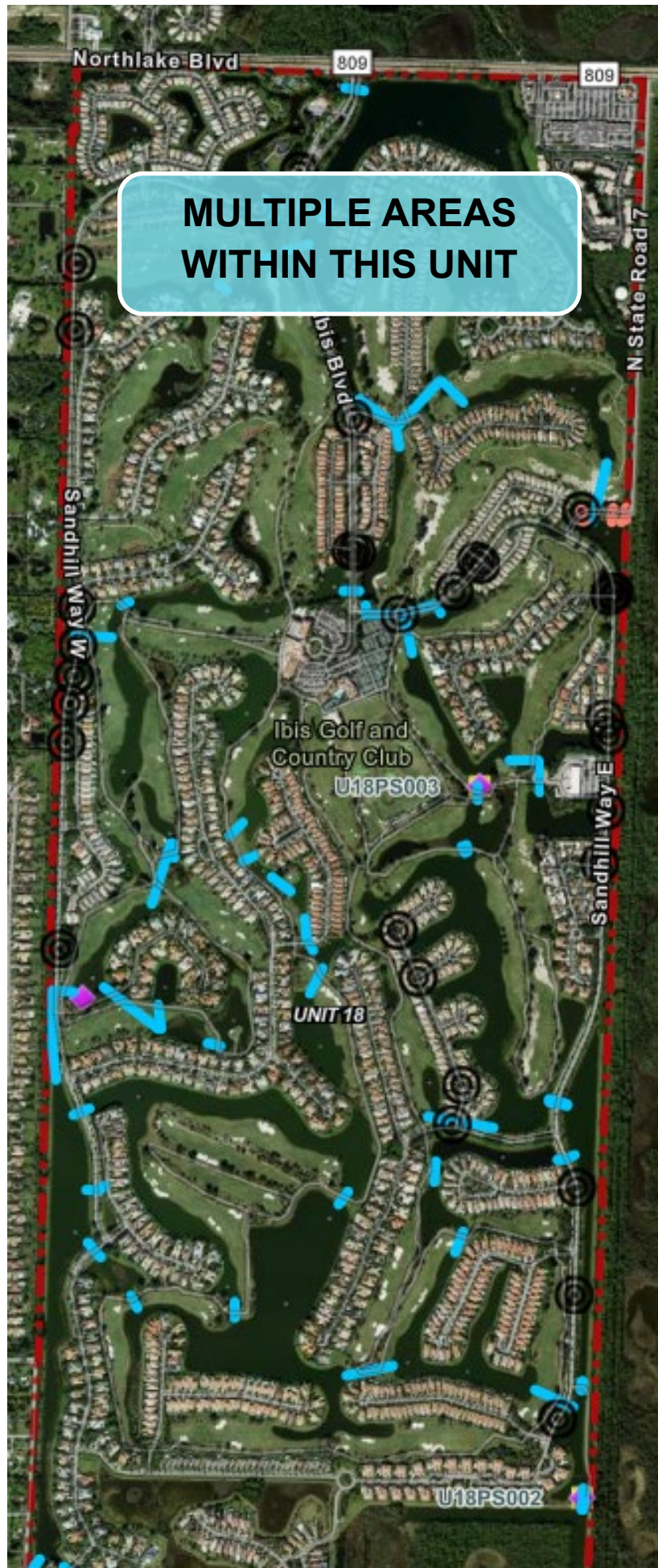
Fiscal Impact

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

Recommendation

Northern Staff recommends ratification of the referenced Purchase Order No. 26-1291 to Florida Pavement Services, Inc. in the amount of \$37,424.00.

**MULTIPLE AREAS
WITHIN THIS UNIT**



BID FORM FOR
U18 Ibis Sidewalk Repair/Replace
Unit of Development No. 18 Ibis

				Florida Paving		Grandslam Concrete & Curbing		Palmera Enterprise	
Item	Description	Unit	Quantity	Unit Cost	Item Cost	Unit Cost	Item Cost	Unit Cost	Item Cost
1	Sidewalk repair and replace 1568 Square Feet 6" thickness	LS			\$37,424.00				
Total Bid Price					\$37,424.00	No Response		No Response	



Northern Palm Beach County Improvement District

Purchase Order

Purchase Order
No.

26-1291

Vendor :2075

Florida Pavement Services, Inc

10901 SW 60th Avenue
Pinecrest, FL 33156
Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 09/04/2026
Required Date 09/14/2026
Prepared By Justin Helms

Workflow ID 07
Status Board 2 Documents
Description U18 sidewalk repair and replace @ 1568 Square Feet

Change Order 0

Project No

Invoice to Y
follow

Comments : Work to be performed within 15 days Ratify at the September board- sidewalk repairs should be performed without waiting due to liability

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	1801	54611	U18 sidewalk repair and replace @ 1568 Square Feet	37,424.00	37,424.00

Total : \$37,424.00

Approval Information

SUSAN P. SCHEFF Board - Approved 37,424.00 09/11/2026 12:43 PM
CLIFFORD D. BEATTY Executive Director - Approved 37,424.00 09/11/2026 6:57 AM
KATHLEEN E. ROUNDTREE Finance Director - Approved 37,424.00 09/04/2026 11:56 AM
KATHLEEN E. ROUNDTREE Budget Manager - Approved 37,424.00 09/04/2026 11:56 AM
Kimberly A. Leser District Engineer - Approved 37,424.00 09/04/2026 9:51 AM
KENNITH R. ROUNDTREE Department Manager - Approved 37,424.00 09/04/2026 7:44 AM
Justin Helms Requester - Submitted 37,424.00 09/04/2026 7:17 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
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: September 23, 2026

FROM: Kenneth R. Roundtree, Director of Operations

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

RE: Unit of Development No. 43 – Mirasol
Consider Purchase Order No. 26-1286 to C.R. Dunn, Inc.
Upgrade Emergency Generator Docking Station

Background

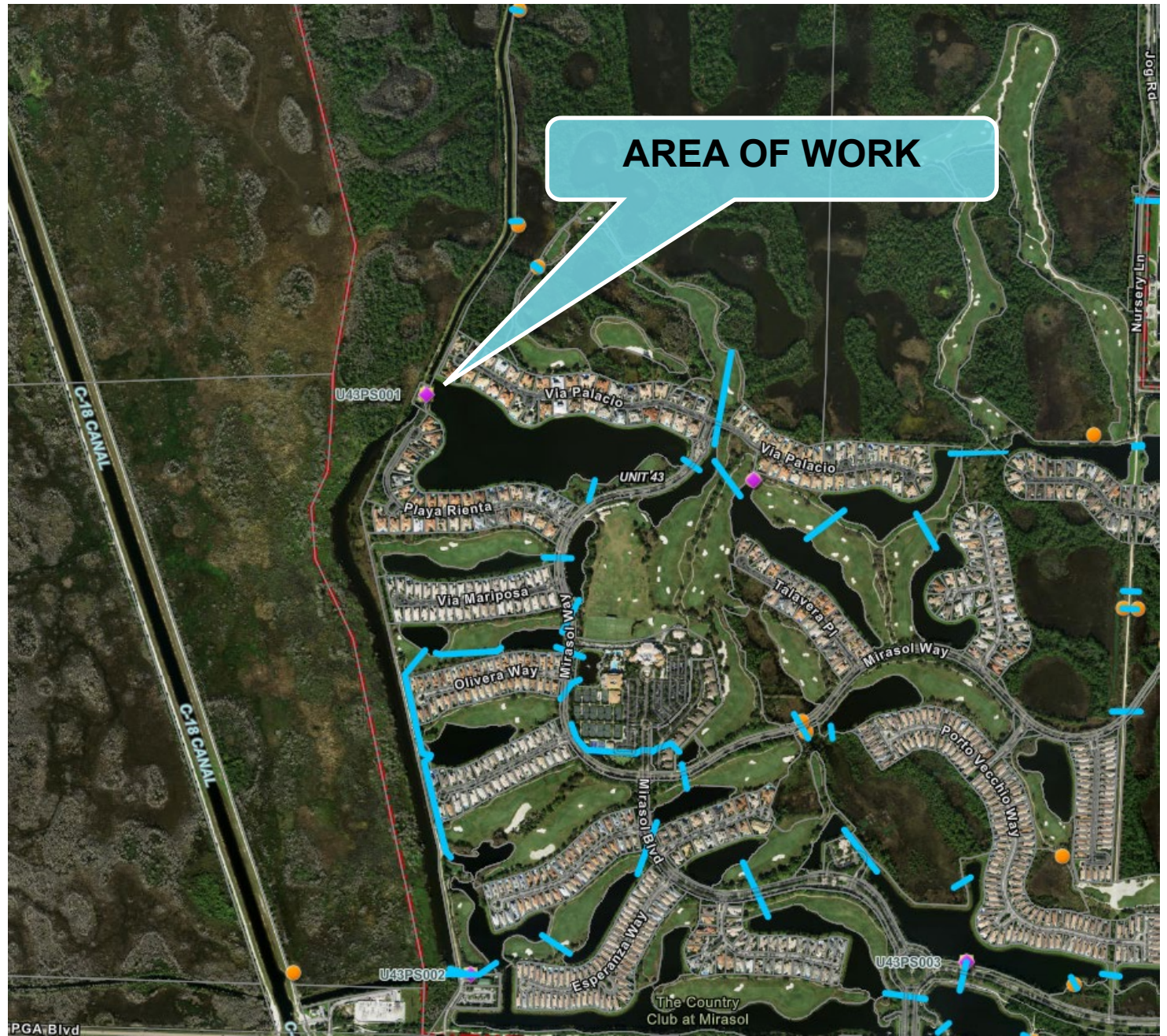
Northern Palm Beach County Improvement District owns and maintains the surface water management system within Unit of Development 43, Mirasol. The pump station currently has a generator to power the stormwater pumps if the main power supply is down. If that generator fails, Northern has two portable generators on trailers that can be moved to the site. The current docking station used to connect the portable generator to the pump station is outdated and requires three people to connect it. The new docking station is more modern and will allow one person to perform the connection. Staff did not obtain multiple quotes because C.R. Dunn is currently replacing the docking stations at other pump stations throughout the District. For consistency in connecting the generators, Staff believes that using the same contractor for all docking stations is appropriate.

Fiscal Impact

There are sufficient funds in the Fiscal Year 2025/2026 Budget and reserves for this expenditure.

Recommendation

Northern Staff recommends Board approval of Purchase Order No. 26-1285 to C.R. Dunn, Inc. in the amount of \$58,683.00.



C. R. Dunn, Inc.

Electrical Construction
1202 Pope Lane / Lake Worth, FL 33460
(561) 585 2155 / fax (561) 585 1233
EC 13007433

PROPOSAL

To: NPBCID

Date: 5/19/2026

Attn: Matt Lee

Project: Marisol Pump Station 400-amp Gen Box

We submit the following proposal to you on a confidential basis, the information in this proposal is not to be shared with any other person without our written permission. Proposal pertains to the following plans and specifications.

This is a price to remove the old receptacles and install a new 400-amp backup generator box on the south side of the building next to the garage door and install a feed back to the existing manual transfer switch on the north side of the building. This price does not include permit fee or engineering.

Lump sum price \$ 58,683.00

This proposal is to remain confidential. This proposal is accepted by you in any of the following methods: A) Utilizing our prices And or value engineering ideas for any purpose, including but not limited to sharing or shopping our price or ideas with any other Person. B) Requesting us to proceed with any of the work for this project. C) Written acceptance of this proposal including letter of intent to enter into a contract. Do to the increase in materials this price is good for only 30 days.

Respectfully submitted

By: Rick Klotzbier



Northern Palm Beach County Improvement District

Purchase Order
No.

26-1286

Purchase Order

Vendor :375

C.R. DUNN, INC.

1202 POPE LANE
LAKE WORTH, FL 33460
Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 09/03/2026
Required Date 09/13/2026
Prepared By Matthew Lee

Workflow ID 07
Status Board 2 Documents
Description Upgraded emergency generator docking station for Mirasol U-43.

Change Order 0

Project No

Invoice to Y
follow

Comments : Please use reserves for remaining balance. New docking station could take up to 16 weeks for lead time.

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	4301	54602	Upgraded emergency generator docking station for Mirasol U-43.	58,683.00	58,683.00

Total : \$58,683.00

Approval Information

SUSAN P. SCHEFF Board - Approved 58,683.00 09/04/2026 1:09 PM
CLIFFORD D. BEATTY Executive Director - Approved 58,683.00 09/04/2026 7:05 AM
KATHLEEN E. ROUNDTREE Finance Director - Approved 58,683.00 09/03/2026 3:45 PM
KATHLEEN E. ROUNDTREE Budget Manager - Approved 58,683.00 09/03/2026 3:43 PM
Kimberly A. Leser District Engineer - Approved 58,683.00 09/03/2026 12:11 PM
KENNITH R. ROUNDTREE Department Manager - Approved 58,683.00 09/03/2026 11:49 AM
Matthew Lee Requester - Submitted 58,683.00 09/03/2026 7:50 AM

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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: September 23, 2026

FROM: Kenneth R. Roundtree, Director of Operations

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

RE: Unit of Development No. 45 – Paseos
Ratification of Purchase Order No. 26-1290 to Florida Pavement Services, Inc.
Sidewalk Repairs

Background

During routine sidewalk inspections, Staff identified multiple areas that required repair. Northern is responsible for sidewalk repair on the Northern-owned roads within Paseos. Requests for proposals were sent to three of Northern's contractors capable of performing this type of work. Two contractors did not respond. Florida Pavement Services, Inc. provided a quote of \$54,812.00, which is reasonable for the work requested. 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 available in the Fiscal Year 2025/2026 Budget.

Recommendation

Northern Staff recommends ratification of Purchase Order No. 26-1290 to Florida Pavement Services, Inc. in the amount of \$54,812.00.

**MULTIPLE AREAS
WITHIN THIS UNIT**



BID FORM FOR
U45 Paseos Sidewalk Repair/Replace
Unit of Development No. 45 Paseos

Item	Description	Unit	Quantity
1	Sidewalk repair and replace 2468 Square Feet 6" thickness	LS	

Total Bid Price

Florida Paving	
Unit Cost	Item Cost
	\$54,812.00

\$54,812.00

Grandslam Concrete and Curbing	
Unit Cost	Item Cost

No Response

Palmera Enterprise	
Unit Cost	Item Cost

No Response



Northern Palm Beach County Improvement District

Purchase Order
No.

26-1290

Purchase Order

Vendor :2075

Florida Pavement Services, Inc

10901 SW 60th Avenue
Pinecrest, FL 33156
Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 09/04/2026
Required Date 09/14/2026
Prepared By Justin Helms

Workflow ID 07
Status Board 2 Documents
Description U45 sidewalk repair and replace@ 85 locations

Change Order 0

Project No

Invoice to Y
follow

Comments : work to be performed within 20 daysRatify at the September board- sidewalk repairs should be performed without waiting due to liability

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	4501	54611	U45 sidewalk repair and replace@ 85 locations	54,812.00	54,812.00

Total : \$54,812.00

Approval Information

SUSAN P. SCHEFF Board - Approved 54,812.00 09/11/2026 12:46 PM
CLIFFORD D. BEATTY Executive Director - Approved 54,812.00 09/11/2026 6:57 AM
KATHLEEN E. ROUNDTREE Finance Director - Approved 09/04/2026 11:56 AM 54,812.00
KATHLEEN E. ROUNDTREE Budget Manager - Approved 09/04/2026 11:55 AM 54,812.00
Kimberly A. Leser District Engineer - Approved 09/04/2026 9:50 AM 54,812.00
KENNITH R. ROUNDTREE Department Manager - Approved 54,812.00 09/04/2026 7:45 AM
Justin Helms Requester - Submitted 09/04/2026 7:09 AM 54,812.00

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EXECUTIVE SUMMARY

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

DATE: September 23, 2026

FROM: Katie Roundtree, Director of Finance and Administration

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

RE: Consider Declaration of Surplus Equipment

Background

Section 274.05, Florida Statutes, provides that Northern may offer property it designates as surplus property for donation to other governmental units as defined in §274.01 (1), Florida Statutes, or to a private non-profit agency as defined in §273.01 (3), Florida Statutes. Alternatively, under Section 274.06, Florida Statutes, if the property is without commercial value, it may be donated, destroyed, or abandoned. Below is a listing of equipment that was designated obsolete during the most recent inventory. The equipment consists of a laptop and a desktop computer that have been replaced by updated equipment.

Brand/Model	Body Type	Year	Asset Tag #
Dell OPTiPlex 3070	Desktop	2/4/2020	1942
HP Envy	Laptop	4/16/2019	1823

The computers will be disposed of or repurposed in an environmentally responsible manner.

Fiscal Impact

Replacement equipment has been purchased with funds budgeted in this fiscal year.

Recommendation

Northern Staff recommends the Board declare the items listed as surplus and approve the disposal of obsolete items.

**RECOMMENDED DISBURSEMENTS FOR
SEPTEMBER 23, 2026 BOARD MEETING**

	BOND/COI**	EIPC*	NOTE PROCEEDS	LANDOWNER FUNDS	TOTALS
Unit No. 2C - Alton	896.56	-			896.56
Unit No. 5A - Vista Center			14,779.95		14,779.95
Unit No. 5D - Oakton Lakes		108,501.75			108,501.75
Unit No. 31 - BallenIsles		58,636.75			58,636.75
Unit No. 53 - Arden	86,433.22				86,433.22
	87,329.78	167,138.50	14,779.95	-	269,248.23

* Equity in Pooled Cash

**Cost of Issuance

UNIT OF DEVELOPMENT NO. 2C
DISBURSEMENT NO. 210
SEPTEMBER 23, 2026

	BOND	EIPC	TOTALS
OTHER PROFESSIONALS:			
Caldwell & Pacetti	870.00	-	
(Legal Services-INV#133352)			870.00
NPBCID Reimbursements:			
	26.56	-	
(NPBCID Personnel time, GIS & Auditor)			26.56
	896.56	-	896.56

**UNIT OF DEVELOPMENT NO. 5A
DISBURSEMENT NO. 68
SEPTEMBER 23, 2026**

	<u>NOTE PROCEEDS</u>	<u>TOTAL</u>
CONSTRUCTION:		
Johnson-Davis, Inc.	<u>12,825.00</u>	
(PO#26-856 Replace Culvert)		12,825.00
ENGINEERING:		
Mock Roos & Associates, Inc.	<u>1,954.95</u>	
(PO#26-480 Spin Cast Rehab)		1,954.95
	<u><u>14,779.95</u></u>	<u><u>14,779.95</u></u>

UNIT OF DEVELOPMENT NO. 5D
DISBURSEMENT NO. 72
SEPTEMBER 23, 2026

EIPC

TOTAL

CONSTRUCTION:

Genset Services, Inc.
(New 150 kw Generator)
PO#25-621

108,501.75

108,501.75

108,501.75

108,501.75

**UNIT OF DEVELOPMENT NO. 31
DISBURSEMENT NO. 215
SEPTEMBER 23, 2026**

	<u>EIPC</u>	<u>TOTAL</u>
NPBCID Reimbursements:		
(Replace Irrigation Pump #1 - Hoover Pumping Systems- FINAL) PO#26-567	<u>58,636.75</u>	58,636.75
	<u>58,636.75</u>	<u>58,636.75</u>

**UNIT OF DEVELOPMENT NO. 53
DISBURSEMENT NO. 161
SEPTEMBER 23, 2026**

	BOND	TOTAL
CONSTRUCTION:		
Brightview Landscape		
(Phase 3 Linear Park PO#26-232)	81,836.37	
FINAL		81,836.37
ENGINEERING:		
Simmons & White, Inc.	940.00	
(PO#25-126 West Acreage Elem School Zone)		940.00
OTHER PROFESSIONALS:		
Caldwell & Pacetti	377.00	
(Legal Services-INV#133271)		377.00
MISCELLANEOUS:		
NPBCID Reimbursements:		
(Reimbursement for Postage)	12.18	
(NPBCID Personnel time, GIS & Auditor)	3,267.67	
		3,279.85
	86,433.22	86,433.22



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

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

DATE: September 23, 2026

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

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

RE: Unit of Development No. 15 – Villages of Palm Beach Lakes
Consider Encumbrance Modification to Johnson-Davis, Inc.
Structure W-4 Rehabilitation

Background

In April 2026, Purchase Order No. 26-690 was issued to Johnson-Davis, Inc. in the amount of \$166,850.00 to rehabilitate Structure W-4 within Unit of Development No. 15, Villages of Palm Beach Lakes. The Contractor's bid documents included the assumption that temporary construction access would be provided through specific common areas of the Whitehall Condominiums of the Villages of Palm Beach Lakes Association. Multiple attempts by District Staff and Legal Counsel to secure a Temporary License Agreement from the Association have been ignored. Therefore, the project shall require the use of a previously granted 25-foot drainage easement, which will require the use of different equipment, additional clearing, construction of a temporary access road, additional fencing and vibration monitoring. Johnson-Davis, Inc. has prepared a Change Order request to cover the costs of the additional work not included in their quote. An Encumbrance Modification in the amount of \$97,950.00 has been prepared to cover the additional cost of the Change Order.

Fiscal Impact

There are sufficient funds available in Unit 15's portion of the Multi-Unit Loan.

Recommendation

Northern Staff recommends the Board approve an Encumbrance Modification in the amount of \$97,950.00 to Purchase Order No. 26-690 to Johnson-Davis, Inc.

W-4 Structure Rehab Access Road



Johnson Davis Inc.

604 Hillbrath Dr.

Lantana, FL 33462

Contact: Jim Amsler

Email: jamsler@johnsondavis.com

Cell: 561-356-0162

Quote To:

Joe Kusnir

NPBCID

Phone:

561-624-7830

Email:

joe@npbcid.org

Bid Date:

9/9/2026

Job Name:

W-4 Structure Rehab Access Road

Date of Plans:

N/A

Revision Date:

N/A

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
200	TEMPORARY ACCESS ROAD 8" BEDDING STONE OVER GEO	350.00	LF	210.00	73,500.00
220	TEMPORARY CONSTRUCTION FENCING	250.00	LF	15.00	3,750.00
230	VIBRATION MONITORING	1.00	LSU	1,500.00	1,500.00
240	RESTORE DISTURBED SOD	420.00	SY	10.00	4,200.00
250	MISC. RESTORATION ALLOWANCE RAIN WATER LEADER PIPE	10.00	EA	1,500.00	15,000.00
GRAND TOTAL					\$97,950.00



Northern Palm Beach County Improvement District

Purchase Order No. 26-690-1

Encumbrance Modification

Vendor :252

JOHNSON-DAVIS, INC.

604 HILLBRATH DRIVE
LANTANA, FL 33462
Phone - / Fax -

Comments

This expense is funded through the Unit 15's portion of the 2025 maintenance loan. Sufficient funds are available. Approved contingent upon receipt of a licensing agreement with White Hall for access during project. 4/22/26- this was not able to be completed- therefore the construction of a temp road is necessary

Document Information

Document Date 09/15/2026
Required Date 09/15/2026
Prepared By Greg Sale
Workflow ID 07

Status Board 2 Documents
Description Encumbrance Modification for 26-690

Change Order 0

Project No

Invoice to Y
follow

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	1503	54613	Structure W-4 Rehabilitation	97,950.00	97,950.00

Total : \$97,950.00

Approval Information

SUSAN P. SCHEFF Board - Approved 97,950.00 09/15/2026 2:41 PM
CLIFFORD D. BEATTY Executive Director - Approved 97,950.00 09/15/2026 2:38 PM
KATHLEEN E. Finance Director - Approved 09/15/2026 2:32 PM
ROUNDTREE 97,950.00
LAURA L. HAM Budget Manager - Approved 09/15/2026 2:31 PM
97,950.00
Kimberly A. Leser District Engineer - Approved 09/15/2026 2:29 PM
97,950.00
KENNITH R. Department Manager - 09/15/2026 1:38 PM
ROUNDTREE Approved 97,950.00
Greg Sale Requester - Submitted 09/15/2026 1:29 PM
97,950.00

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Northern Palm Beach County Improvement District
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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: September 23, 2026

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

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

RE: Unit of Development No. 43 – Mirasol
Consider Third Amendment to the Maintenance Agreement

Background

The High-Level Maintenance Agreement (HLMA) with the Mirasol Master Maintenance Association (MMMA) and Mirasol Club/Association Inc. was approved by Northern's Board of Supervisors in July 2001. The purpose of the HLMA is to allow the MMMA to maintain certain Northern infrastructure and Northern agrees not to levy assessments for the maintenance of these improvements carried out by the MMMA. Two Amendments to the HLMA have been approved since 2001 to update and clarify maintenance responsibilities.

The Third Amendment was prepared at MMMA's request to specify that Northern will resume responsibilities for the inspection and maintenance of the Northern-owned lake interconnect pipes. The MMMA feels that Northern has a better working knowledge of these facilities and a broader contractor database to provide the appropriate level of service. All other maintenance obligations will remain the same.

Fiscal Impact

Inspection and maintenance of the stormwater infrastructure is budgeted for Fiscal Year 2026/2027 and will continue to be included in future budget years, unless modified with a future Amendment.

Recommendation

The District Engineer and General Counsel recommend approval of this Third Amendment to the Maintenance Agreement.

**THIRD AMENDMENT TO
MAINTENANCE AGREEMENT
(UNIT NO. 43)**

THIS THIRD AMENDMENT (the "Third Amendment") shall be effective as of the _____ date of _____, 2026 (the "Effective Date") and is being entered into by and among MIRASOL MASTER MAINTENANCE ASSOCIATION, INC., a Florida not-for-profit corporation, with offices at 11300 Mirasol Blvd., Palm Beach Gardens, Florida 33418 (hereinafter referred to as "Master Association"), MIRASOL CLUB/ASSOCIATION, INC., a Florida not-for-profit corporation, with offices at 11600 Mirasol Way, Palm Beach Gardens, Florida 33418 (hereinafter referred to as "Club,"), and NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT, an independent special district of the State of Florida, with offices at 359 Hiatt Drive, Palm Beach Gardens, Florida 33418, (hereinafter referred to as "Northern"), all of which together are herein referred to as the "Parties."

RECITALS

WHEREAS, on July 24, 2001, the Master Association, Club and Northern entered into a maintenance agreement (the "Agreement") the primary purpose of which was to identify certain Northern real property and infrastructure improvements to be maintained by the Master Association, as well as the grant of certain licenses; and

WHEREAS, on February 7, 2003, the Master Association, Club and Northern entered into a First Amendment to the Agreement; and

WHEREAS, on August 21, 2013, the Master Association, Club and Northern entered into a Second Amendment to the Agreement; and

WHEREAS, the Master Association, Club and Northern intend by this Third Amendment to further amend and supplement the terms and provisions of the Agreement, as amended.

NOW, THEREFORE, for and in consideration of the mutual covenants, understanding and agreements contained herein, the Master Association and Northern agree as follows.

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

SECTION 2. AMENDMENT TO AGREEMENT. The Agreement, as amended, is hereby further amended and supplemented as follows, namely:

- (A) Commencing October 1, 2026, Northern shall assume and thereafter provide maintenance and operational responsibilities for the following Northern works and facilities within Unit No, 43: (i) all Northern owned, whether in fee or by easement, water control and stormwater management system pump stations, RTU sites/docks, weir and/or outfall structures, (ii) dive inspections of Northern owned, whether in fee or by easement, lake interconnection piping, and (iii) the provision of aquatic weed control for all Northern owned, whether in fee or by easement, lakes, canals, and maintenance programs for wetlands marsh plantings and upland preserves.

Further, as of October 1, 2026, any and all requirements in the Agreement, as amended, pertaining to the scope of services to be provided as to the above Section 2(A) identified works and facilities being assumed by Northern for maintenance and operation are deleted from the Agreement, as amended.

- (B) On October 1, 2026, the MMMA shall cease providing the above maintenance and operational responsibilities assumed by Northern in above Section 2(A).

SECTION 3. RATIFICATION. Except as otherwise herein amended or supplemented, the terms and provisions of the Agreement, as amended, shall continue in full force and effect.

SECTION 4. COUNTERPARTS: This Third Amendment may be signed in one or more counterparts, all of which together represent one and the same document.

SECTION 5. EFFECTIVE DATE. This Third Amendment shall be effective and dated as of the date it has been signed by all of its Parties.

IN WITNESS WHEREOF, the undersigned have signed and sealed this Third Amendment as of the day(s) and year hereinafter set forth.

[SEE ATTACHED THREE (3) SIGNATURE PAGES]

Executed by MIRASOL MASTER MAINTENANCE ASSOCIATION, INC, this _____
day of _____, 2026.

Signed, sealed and delivered
in the presence of:

Witness Signature

Print Name

Address:

Witness Signature

Print Name

Address:

By: _____

Print: _____

Title: _____

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence
or ☐ online notarization, this _____ day of _____, 2026, by _____, as
_____, for MIRASOL MASTER MAINTENANCE ASSOCIATION, INC.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

☐ Personally Known OR ☐ Produced Identification

Type of Identification Produced _____.

Executed by MIRASOL CLUB/ASSOCIATION, INC, this _____ day of _____, 2026.

Signed, sealed and delivered
in the presence of:

Witness Signature

Print Name

Address:

Witness Signature

Print Name

Address:

STATE OF FLORIDA

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence
or ☐ online notarization, this _____ day of _____, 2026, by _____, as
_____, for MIRASOL CLUB/ASSOCIATION, INC.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

☐ Personally Known OR ☐ Produced Identification

Type of Identification Produced _____.

Executed by the DISTRICT this _____ day of _____, 2026.

ATTEST:

NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

Assistant Secretary

By: _____

Print: _____

Title: _____

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of ☐ physical presence
or ☐ online notarization, this _____ day of _____, 2026, by _____,
as _____, for Northern Palm Beach County Improvement District.

(Notary Seal)

Notary Public State of Florida

Print/Type/Stamp Name

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



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: September 23, 2026

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

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

RE: Unit of Development No. 53 – Arden
Consider Purchase Order No. 26-1289 to BrightView Landscape Services, Inc.

Background

On February 25, 2026, Northern executed a contract with BrightView Landscape Development, Inc. for construction of the Arden Northwest and Northeast Linear Park Improvement Project, Phase 3 and the project is now complete. Both BrightView Landscape Development, Inc. and BrightView Landscape Services, Inc. are subsidiaries of BrightView Landscapes, LLC. Last month, the Board approved award of a General Services Contract to BrightView Landscape Services, Inc., making them eligible to perform maintenance services estimated to fall below \$300,000.00. Northern requested a proposal from BrightView Landscape Services, Inc. to provide 12 months of maintenance during the warranty period for the Phase 3 Linear Park irrigation, landscaping and pathway improvements. BrightView Landscape Services, Inc. provided a proposal in the amount of \$125,402.00 to be invoiced on a monthly basis for the 12-month period.

Due to Northern's experience with BrightView successfully completing all three phases of the linear park in Arden, and their knowledge of the improvements installed with the Phase 3 project, Staff has determined that Brightview is the most logical choice for the maintenance vendor. We recommend issuance of a Purchase Order to BrightView Landscape Services, Inc. for the 12 months of maintenance service needed.

Fiscal Impact

Sufficient funds are available in bond funds to fund this expense.

Recommendation

The District Engineer recommends approval of Purchase Order No. 26-1289 to Brightview Landscape Services, Inc. in the amount of \$125,402.00.



Presented by Emmanuel Eliason 9/1/2026

561.755.3485

Emmanuel.Elias1@Brightview.com

BRIGHTVIEW SERVICE COMMITMENTS

Inspiring People | Nurturing Landscapes



- BV will present a clear scope of work with a weekly operation plan and status report
- BV will provide the right equipment to keep areas clean: green debris cleanup
- BV will provide a quality site assessment each month that will deliver a clear picture of improvements
- BV will provide monthly irrigation and agronomic reports that detail issues and or potential problems with solutions
- BV will develop a schedule for weekly and monthly meetings and property walks; set up reporting formats
- BV will take soil samples to apply to agronomy program
- BV will provide an Emergency Response Plan
- BV will provide digital enhancement renderings for any special projects or for areas in need of improvement
- BV will provide a team that is E-Verify and will ensure 100% compliance with all labor and immigration laws
- BV will provide a team that is properly trained, licensed with authority to remedy situations that arise during service
- BV will provide the necessary labor, equipment and financial capacity to meet the service expectations of the community

Branch Leadership

Inspiring People | Nurturing Landscapes



The team selected to maintain your property has the skills and experience necessary to meet your specific needs and expectations. We strive to find the most talented team members who are continuously advancing their skills and talents.

Below is your dedicated BrightView team and details about their background and experience.

Jose has been involved in some of the most exclusive projects in South Florida

1515 Flagler Condominium

The Bristol Palm Beach Condominiums

Baywinds Community

Heron Cove Neighborhood

Westlake

Other cities included where you may recognize these names. . .

Four Seasons, Bal Harbor Shops, Acqualina, Cheeca Lodge, Armani Casa and more...

Branch Manager Jose Zepeda. Jose currently manages business throughout the Central-North Palm Beach area. Jose has been involved in maintenance, agronomics and irrigation services within his responsibilities. Mr. Zepeda has 30 years experience in the industry and is a graduate of horticulture from the University of El Zamorano and Minor in IPM. Jose has been with BrightView for over 25 years and has managed some of the most prestigious projects in South Florida

Key Responsibilities: Jose will ensure his team is performing to community expectations. With regular walks of the site, he will assist in the quality site assessments that make your site thrive.

Meet Your Branch Manager!



Jose Zepeda, Branch Manager

Jose.Zepeda@brightview.com | 561.905.6509

Scope of Services

- Mowing, trimming, weeding and pesticide treatment of all areas included in the Linear Park Phase 3 Contract that Bright View just installed.
- Vines installed by Bright View along the north fence line as part of the Linear Park Phase 3 Contract should be included in the maintenance contract.
- Provision of replacement mulch if required and a monthly path check, and restoration of the crushed concrete pathway if found to have ruts requiring infill.
- Provision of fertilizer as necessary to keep installed landscaping in good health.
- Replacement of dead/dying landscaping during 12 month maintenance period.
- A system check or "wet check" every three weeks and replacement of all clogged spay nozzle filters as needed.
- Clean rotor "filter baskets" as needed (every 2-3 months).
- Recommended irrigation frequency is 3 days per week during the 12 month establishment period.
- Tree staking and straps should be removed at the end of the 12 month establishment period.

COST CONSIDERATION- Linear Park

SERVICES	NOTES/COMMENTS	FREQUENCIES PER YEAR	Annual Cost
Mowing / Edging / Weed-eating / Blowing	As Per Scope	29	\$31,320.00
Pruning, Weeding, Trimming	Includes Invasive Vine Removal	12	\$25,920.00
Weed Control on Beds		12	\$8,640.00
Irrigation Wet Checks		12	\$30,000.00
Clean Rotors	Quarterly	4	\$16,000.00
Pest and Fert	Mirrored to current scope provided in RFP		\$9,882.00
Pathway Repair			\$2,640.00
Mulch-Pine Straw			\$1,000.00
Tree Replacement			\$0.00
Total for all services			\$125,402.00



Northern Palm Beach County Improvement District

Purchase Order

Purchase Order
No.

26-1289

Vendor :1257

Brightview Landscape Services

PO Box 740655
Atlanta, GA 30374-0655
Phone - / Fax -

Billing and Shipping Address

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

Document Information

Document Date 09/03/2026
Required Date 09/13/2026
Prepared By Kimberly A. Leser

Workflow ID 07
Status Board 2 Documents
Description Unit 53- Linear Park Phase 3 12-Month
Maintenance Services

Change Order 0

Project No

Invoice to Y
follow

Comments : \$125,402.00 to be invoiced on a monthly basis for the 12-month period

Qty	Unit Type	Fund	GL Acct	Item Description	Unit Price	Total
1	EA	5303	56301	Unit 53- Linear Park Phase 3 12-Month Maintenance Services	125,402.00	125,402.00

Total : \$125,402.00

Approval Information

SUSAN P. SCHEFF Board - Approved 09/04/2026 1:04 PM
125,402.00
CLIFFORD D. BEATTY Executive Director - 09/04/2026 11:06 AM
Approved 125,402.00
KATHLEEN E. Finance Director - Approved 09/04/2026 11:04 AM
ROUNDTREE 125,402.00
KATHLEEN E. Budget Manager - Approved 09/04/2026 11:04 AM
ROUNDTREE 125,402.00
Kimberly A. Leser District Engineer - Approved 09/04/2026 10:41 AM
125,402.00
KENNITH R. Department Manager - 09/04/2026 10:39 AM
ROUNDTREE Approved 125,402.00
Kimberly A. Leser Requester - Submitted 09/04/2026 9:49 AM
125,402.00

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
REGULAR AGENDA
DISBURSEMENT NO. 21A
SEPTEMBER 23, 2026**

	LANDOWNER FUNDS	TOTAL
ENGINEERING:		
Simmons & White, Inc.	250.00	
(P.E. Svs for Phase 1B Bidding and Construction PO#26-943)		
		250.00
OTHER PROFESSIONALS:		
Esquire Depositions Solutions	260.00	
(Aug. 24 Legal Case INV#3614731)		
Westside Reprographics, Inc.	457.20	
(Exhibits for Validation Hearing)		
Caldwell & Pacetti	4,465.54	
(Legal Services & Legal Ads)		
		5,182.74
MISCELLANEOUS:		
NPBCID Reimbursements:		
(Reimbursement for Parking-validation hearing)	3.00	
(NPBCID Personnel time, GIS & Auditor)	5,092.92	
		5,095.92
	10,528.66	10,528.66



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: September 23, 2026

FROM: Susan P. Scheff, District Clerk

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

RE: Public and Community Relations Board Report

Community Relations

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

Leadership Palm Beach County
Palm Beach County Local Mitigation Strategy
Safety Council of Palm Beach County

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

Unit No. 5	Henry Rolf
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. 24	Ironhorse
Unit No. 31	BallenIsles Country Club
Unit No. 33	Cypress Cove
Unit No. 45	Paseos

3. Katie Roundtree co-chaired the Leadership Palm Beach County Engage Civics and Government Day event held at the Palm Beach County Governmental Center and Palm Beach County Historic Courthouse in West Palm Beach on September 9. (Photo attached.)

4. Ken Roundtree attended a Safety Council of Palm Beach County Board Meeting held at ZEN Offices in West Palm Beach on September 16.

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.

*The publisher also chose to run the Northern Notes article in another local publication serving multiple communities.



Leadership Palm Beach County Engage Class of 2027 and Committee Members

NORTHERN NOTES

By, Katie Roundtree, Director of Finance and Administration
Northern Palm Beach County Improvement District

Helping Hands

Everyone needs a helping hand sometimes. Working together is not limited to humans striving toward a common goal; it also applies to animals and plants in nature. There are seven types of companionable relationships in nature. Some of these relationships benefit both parties, while some benefit one more than the other. The seven types of relationships are symbiosis, mutualism, predation, competition, commensalism, amensalism, and parasitism.

Symbiosis

Symbiosis is a relationship in which both parties benefit, and the organisms live in close contact. A well-known example of symbiosis is seen in lichens. Lichens are made up of algae and fungi. The fungus provides the habitat, while the algae provide food. This way, both organisms benefit from each other. When they continue to interact, they change each other over time.

Mutualism

Mutualism is a relationship in which both organisms profit. It is a type of symbiosis. A local example of mutualism is with the green lynx spider and the tarflower. The green lynx spider lives in the tarflower plant. The tarflower, as its name implies, is covered in a sticky substance that traps crawling insects like flies and beetles. The lynx spider patrols the plant and easily secures a meal—the tarflower benefits from its presence as a protector. The spider selectively attacks and consumes chewing, mining, and sap-sucking herbivores (such as caterpillars and beetles) that attempt to eat the plant's nutrient-dense leaves, buds, and stems.



Predation

Predation is a relationship in which one organism kills and eats the other. Here, the predator benefits while the prey is harmed. Predation is one of the more common relationships found in the world. An alligator killing fish or other animals within its reach is a classic example of predation in Florida.



Competition

Competition is when organisms fight for the same food, space, or materials. Competition can occur between organisms of different species or of the same species. Here, both parties lose. A prime example is the introduction of non-native species into an area—for example, the American alligator and the Burmese python. Pythons are non-native and are vying for the same food source in the same location as the alligators. Eventually, the food source may run out in an area, and neither can survive.

Commensalism

Commensalism is a type of relationship in which one party benefits while the other party is neutral. Neither party is harmed, but one species may not survive without the other. Examples of this are the gopher tortoise and the Florida mouse. A gopher tortoise digs a large burrow underground. A Florida mouse will build an offshoot off of the main gopher tortoise tunnel and live within it. The mouse benefits by protection from predators, extreme temperatures and wildfires. This relationship goes as far back as 1.35 million years!



Amensalism

Amensalism is a type of relationship in which one party is harmed while the other is neutral. Again, we look to invasive species and the relationship between Brazilian pepper and native Florida hardwoods, such as live oaks. This highly invasive shrub releases biochemicals into the soil that actively stop native plants from growing around its root system. While the native hardwoods are choked out, the pepper tree experiences no direct biological impact from the hardwood's presence. This reduces competition for space and nutrients. The Brazilian pepper is unaffected, but surrounding plants are harmed.

Parasitism

Parasitism is a relationship in which one party benefits while the other is harmed. The organism that benefits is called the parasite, and the organism that is harmed is called the host. The parasite lives on or within the host and gets food and nutrients from it. Parasites behave in this way because they cannot find food and nutrition on their own, and so they depend on the host. Ticks are common parasites found on animals. They pierce the skin of the animal and suck its blood.

Cuscuta is a parasitic plant that winds around and pierces the stem of its host. It takes in food and nutrients from the host, as it is not capable of doing so on its own. There are over 200 species of red, yellow and orange cuscutea, also known as dodder or amarbel.

Conclusion

The relationships in nature are vital for the survival of the environment. Many organisms depend on them to survive. Even though these relationships harm some organisms, they are needed to keep the environment in check. Plants and animals benefit from these relationships to keep our Florida ecosystem in balance. *Photos courtesy of Phyllis Wehner, Invasive Species Biologist, NPBCID*
NPDES tip: Planting a rain garden with native plants somewhere around your home helps lock rain water in the ground, reducing the flow of pollutants and poisons into the drains. Using organic fertilizers and pesticides in your garden further protects and brings health to your yard and all the species living there.

Northern Palm Beach County Improvement District
Investment Summary
August 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)	\$ 4,458,669	\$ 8,773,799	\$ 4,709,162	7.6%	0.00%	0.00%	0.00%
Alt Ckg (TD Bank)	\$ 3,289,430	\$ 3,284,549	\$ 3,230,021	5.6%	1.75%	1.75%	2.20%
Bank of New York LMS Platform:							
Dreyfus Govt Cash Mgmt (DR289)	\$ 14,377,542	\$ 15,331,610	\$ 10,187,963	24.4%	3.55%	3.41%	4.19%
Dreyfus Trsy Agy (DR521)	\$ 14,376,917	\$ 15,331,033	\$ 10,187,242	24.4%	3.54%	3.41%	4.16%
JP Morgan USTrsy (J3918)	\$ 99	\$ 98	\$ 95	0.0%	3.70%	3.59%	3.47%
JP Morgan 100 USTrsy (J3163)	\$ 14,951,698	\$ 14,906,568	\$ 19,440,501	25.4%	3.59%	3.45%	3.75%
Total Pooled Cash	\$ 51,454,356	\$ 57,627,656	\$ 47,754,984				
Bond Trust Accounts (held with Bank Of New York Mellon):							
Debt Service Funds	\$ 304,543	\$ 10,502,096	\$ 188,177	0.5%	3.58%	3.58%	4.27%
Reserve Funds	\$ 6,360,118	\$ 7,894,407	\$ 7,944,024	10.8%	3.58%	3.58%	4.27%
Project Funds	\$ 851,200	\$ 1,103,950	\$ 2,888,567	1.4%	3.58%	3.58%	4.27%
Total Trust Monies	\$ 7,515,862	\$ 19,500,453	\$ 11,020,769				
GRAND TOTAL	\$ 58,970,218	\$ 77,128,109	\$ 58,775,753				

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 8/31/2026

(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	170,333	169,280	1,053
Intergovernmental revenues	0	0	0
Investment income	9,341	0	9,341
Miscellaneous	2,148	0	2,148
Total Revenues:	181,822	169,280	12,542
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,537	2,000	463
FINANCIAL CONS./ADVISOR	0	0	0
GIS	1,986	3,270	1,284
OTHER PROFESSIONAL SVCS	0	1,000	1,000
AUDITORS SERVICES	754	775	21
CHEMICAL WEED CONTROL	12,568	16,758	4,190
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	21,436	26,952	5,516
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	0	4,500	4,500
REPAIR & MAINT-TELEMETRY	10	5,000	4,990
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	195	2,000	1,805
Other	705	724	19
Total Physical Environment	39,190	72,979	33,789
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Principal	96,314	65,361	(30,953)
Interest	32,511	88,802	56,291
Total Expenditures:	168,016	227,142	59,126
Excess (deficiency) of revenues over expenditures	13,806	(57,862)	71,668
Other financing sources (uses):			
Transfers out	(65,131)	(73,241)	8,110
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(65,131)	(73,241)	8,110
Net change in fund balance	(51,325)	(131,103)	79,778
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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	<u>237,244</u>	<u>0</u>	<u>237,244</u>
Fund balance, end of period	<u>185,919</u>	<u>(131,103)</u>	<u>317,022</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 8/31/2026

(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	415,959	415,056	903
Intergovernmental revenues	0	0	0
Investment income	24,412	0	24,412
Miscellaneous	23,039	0	23,039
Total Revenues:	<u>463,410</u>	<u>415,056</u>	<u>48,354</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
ENGINEERING-PERMITS	0	0	0
ENVIRONMENTAL LIASON	0	0	0
LEGAL SERVICES	4,466	500	(3,966)
FINANCIAL CONS./ADVISOR	0	0	0
GIS	8,607	13,759	5,152
AUDITORS SERVICES	1,837	1,887	50
CHEMICAL WEED CONTROL	27,215	36,287	9,072
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	1,777	1,777
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	16,174	20,294	4,120
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	31,543	54,400	22,857
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	2,750	5,000	2,250
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	10	5,000	4,990
REPAIR & MAINT-CULVERTS	6,950	0	(6,950)
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	7,303	7,500	197
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	30	15,000	14,970
Other	<u>32,658</u>	<u>38,874</u>	<u>6,216</u>
Total Physical Environment	<u>139,543</u>	<u>207,278</u>	<u>67,735</u>
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
MACHINERY & EQUIPMENT	0	25,250	25,250
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital outlay	<u>0</u>	<u>25,250</u>	<u>25,250</u>
Total Expenditures:	<u>139,543</u>	<u>232,528</u>	<u>92,985</u>
Excess (deficiency) of revenues over expenditures	<u>323,867</u>	<u>182,528</u>	<u>141,339</u>
Other financing sources (uses):			
Transfers out	(161,256)	(207,778)	46,522
Insurance proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(161,256)</u>	<u>(207,778)</u>	<u>46,522</u>
Net change in fund balance	162,611	(25,250)	187,861

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	<u>666,769</u>	<u>0</u>	<u>666,769</u>
Total Fund balances, beginning of year	<u>666,769</u>	<u>0</u>	<u>666,769</u>
Fund balance, end of period	<u><u>829,381</u></u>	<u><u>(25,250)</u></u>	<u><u>854,631</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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	179,077	178,679	398
Intergovernmental revenues	0	0	0
Investment income	17,343	0	17,343
Miscellaneous	843	0	843
Total Revenues:	197,263	178,679	18,584
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,500	1,500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	143	200	57
GIS	375	0	(375)
AUDITORS SERVICES	1,456	1,496	40
SECURITY SERVICES	559	0	(559)
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	4,655	5,880	1,225
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	3,350	5,000	1,650
REPAIR & MAINT-TELEMETRY	4,716	50,000	45,284
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	3,000	3,000
REPAIR & MAINT - GATE/FENCE	1,500	1,500	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	12,791	18,000	5,209
Other	5,011	5,446	435
Total Physical Environment	34,556	100,522	65,966
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:	34,556	100,522	65,966
Excess (deficiency) of revenues over expenditures	162,706	78,157	84,549
Other financing sources (uses):			
Transfers out	(64,551)	(78,157)	13,606
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(64,551)	(78,157)	13,606
Net change in fund balance	98,155	0	98,155
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 2A
From 10/1/2025 Through 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	<u>534,357</u>	<u>0</u>	<u>534,357</u>
Total Fund balances, beginning of year	<u>534,357</u>	<u>0</u>	<u>534,357</u>
Fund balance, end of period	<u><u>632,512</u></u>	<u><u>0</u></u>	<u><u>632,512</u></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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	850,446	849,088	1,358
Intergovernmental revenues	0	0	0
Investment income	31,724	0	31,724
Miscellaneous	8,439	0	8,439
Total Revenues:	890,608	849,088	41,520
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	1,338	1,784	446
SECURITY SERVICES	749	0	(749)
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,317	2,916	599
PRESERVE/EXOTIC MAINT	119,596	218,646	99,050
REPAIR & MAINT-AERATORS	65,243	59,875	(5,368)
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	3,993	30,000	26,007
REPAIR & MAINT-TELEMETRY	19	10,000	9,981
REPAIR & MAINT-ROADS	2,790	50,000	47,210
REPAIR & MAINT-CULVERTS	30,736	100,000	69,264
Repairs & Maint - Catch Basins	45,990	200,000	154,010
R&M- Aerator refurbishments	0	0	0
REPAIR & MAINT- WATER CTRL STR	171	2,000	1,829
R&M- PRESERVE STRUCTURE/INLETS	950	5,000	4,050
Other	10,956	10,909	(47)
Total Physical Environment	293,098	711,530	418,432
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:	551,366	997,780	446,414
Excess (deficiency) of revenues over expenditures	339,242	(148,692)	487,934
Other financing sources (uses):			
Transfers out	(159,257)	(151,308)	(7,949)
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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Insurance proceeds	13,216	0	13,216
Total Other financing sources (uses):	(146,041)	(151,308)	5,267
Net change in fund balance	193,202	(300,000)	493,202
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	920,355	(300,000)	1,220,355

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	462,415	461,533	882
Intergovernmental revenues	0	0	0
Investment income	18,760	0	18,760
Miscellaneous	3,080	0	3,080
Total Revenues:	<u>484,255</u>	<u>461,533</u>	<u>22,722</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	3,722	6,128	2,406
OTHER PROFESSIONAL SVCS	2,000	0	(2,000)
AUDITORS SERVICES	1,296	1,332	36
CHEMICAL WEED CONTROL	29,712	37,335	7,623
MOWING SERVICES	0	0	0
SECURITY SERVICES	587	420	(167)
TRASH DISPOSAL	2,100	2,500	400
MOWING & LANDSCAPE MAINTENANCE	48,392	60,742	12,350
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	12,849	25,852	13,003
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	95,760	100,000	4,240
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	29	10,000	9,971
REPAIR & MAINT-CULVERTS	0	2,000	2,000
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	3,000	3,000
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	969	8,000	7,031
Other	<u>18,616</u>	<u>19,867</u>	<u>1,251</u>
Total Physical Environment	216,034	291,676	75,642
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>258,938</u>	<u>342,176</u>	<u>83,238</u>
Excess (deficiency) of revenues over expenditures	<u>225,317</u>	<u>119,357</u>	<u>105,960</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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Other financing sources (uses):			
Transfers out	(97,076)	(132,464)	35,388
Capital contributions from landowners	11,983	13,107	(1,124)
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(85,093)	(119,357)	34,264
Net change in fund balance	140,224	0	140,224
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	633,828	0	633,828

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	377,339	376,853	486
Intergovernmental revenues	0	0	0
Investment income	20,584	0	20,584
Miscellaneous	1,600	0	1,600
Total Revenues:	<u>399,523</u>	<u>376,853</u>	<u>22,670</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,943	1,200	(743)
FINANCIAL CONS./ADVISOR	143	200	57
IT Services	0	0	0
AUDITORS SERVICES	1,325	1,361	36
CHEMICAL WEED CONTROL	8,548	10,740	2,192
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	40,217	57,610	17,393
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	1,450	3,000	1,550
REPAIR & MAINT-ROADS	10,910	25,000	14,090
REPAIR & MAINT-CULVERTS	0	100,000	100,000
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	30,000	30,000
R&M- Aerator refurbishments	7,303	7,500	197
REPAIR & MAINT- STREET SWEEP	29,201	33,230	4,029
Other	<u>34,540</u>	<u>45,218</u>	<u>10,678</u>
Total Physical Environment	135,579	317,559	181,980
Capital outlay			
MACHINERY & EQUIPMENT	<u>46,281</u>	<u>50,500</u>	<u>4,219</u>
Total Capital outlay	<u>46,281</u>	<u>50,500</u>	<u>4,219</u>
Total Expenditures:	<u>181,860</u>	<u>368,059</u>	<u>186,199</u>
Excess (deficiency) of revenues over expenditures	<u>217,663</u>	<u>8,794</u>	<u>208,869</u>
Other financing sources (uses):			
Transfers out	(59,374)	(80,794)	21,420
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(59,374)</u>	<u>(80,794)</u>	<u>21,420</u>
Net change in fund balance	158,290	(72,000)	230,290
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>698,447</u>	<u>(72,000)</u>	<u>770,447</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 8/31/2026

(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	672,892	671,071	1,821
Intergovernmental revenues	0	0	0
Investment income	38,373	0	38,373
Miscellaneous	10,298	0	10,298
Total Revenues:	<u>721,563</u>	<u>671,071</u>	<u>50,492</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	3,800	20,000	16,200
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	800	800
FINANCIAL CONS./ADVISOR	0	0	0
GIS	8,030	13,220	5,190
AUDITORS SERVICES	2,164	2,223	59
CHEMICAL WEED CONTROL	17,994	22,610	4,616
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	16,766	21,068	4,302
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	100,238	135,300	35,062
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT - GENERAL	0	7,000	7,000
REPAIR & MAINT-TELEMETRY	219	15,000	14,781
REPAIR & MAINT-CULVERTS	6,000	350,000	344,000
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- Aerator refurbishments	14,607	15,000	393
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	637	10,000	9,363
Other	<u>83,002</u>	<u>81,783</u>	<u>(1,219)</u>
Total Physical Environment	253,455	699,004	445,549
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>253,455</u>	<u>774,754</u>	<u>521,299</u>
Excess (deficiency) of revenues over expenditures	<u>468,108</u>	<u>(103,683)</u>	<u>571,791</u>
Other financing sources (uses):			
Transfers out	(170,512)	(206,317)	35,805
Insurance proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(170,512)</u>	<u>(206,317)</u>	<u>35,805</u>
Net change in fund balance	297,596	(310,000)	607,596

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	<u>1,053,501</u>	<u>0</u>	<u>1,053,501</u>
Total Fund balances, beginning of year	<u>1,053,501</u>	<u>0</u>	<u>1,053,501</u>
Fund balance, end of period	<u><u>1,351,097</u></u>	<u><u>(310,000)</u></u>	<u><u>1,661,097</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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	523,460	522,499	961
Intergovernmental revenues	0	0	0
Investment income	14,924	0	14,924
Miscellaneous	0	0	0
Total Revenues:	538,384	522,499	15,885
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	7,446	12,260	4,814
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	859	881	22
CHEMICAL WEED CONTROL	7,550	11,325	3,775
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	10,934	13,696	2,762
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	39,834	68,265	28,431
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Principal	294,233	294,800	567
Interest	10,635	10,068	(567)
Total Expenditures:	344,702	373,133	28,431
Excess (deficiency) of revenues over expenditures	193,682	149,366	44,316
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(115,037)	(150,803)	35,766
Total Other financing sources (uses):	(115,037)	(150,803)	35,766
Net change in fund balance	78,646	(1,437)	80,083
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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	<u>371,544</u>	<u>(1,437)</u>	<u>372,981</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 8/31/2026

(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,009,515	1,009,179	336
Intergovernmental revenues	0	0	0
Investment income	51,378	0	51,378
Miscellaneous	5,903	0	5,903
Total Revenues:	1,066,795	1,009,179	57,616
Expenditures:			
Physical Environment			
ENGINEERING FEES	3,500	10,000	6,500
ENGINEERING-PERMITS	1,538	0	(1,538)
LEGAL SERVICES	3,056	2,000	(1,056)
FINANCIAL CONS./ADVISOR	0	0	0
GIS	1,000	0	(1,000)
AUDITORS SERVICES	1,299	1,335	36
MARSH MAINT-LITTORAL ZONE	1,447	23,828	22,381
CHEMICAL WEED CONTROL	34,454	41,345	6,891
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	22,668	25,982	3,314
Total Physical Environment	75,481	759,990	684,509
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	252,449	252,449	(0)
Interest	136,293	136,293	(0)
Total Expenditures:	464,223	1,148,732	684,509
Excess (deficiency) of revenues over expenditures	602,572	(139,553)	742,125
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(190,714)	(210,447)	19,733
Capital contributions from landowners	0	0	0
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(190,714)	(210,447)	19,733
Net change in fund balance	411,858	(350,000)	761,858

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	<u>1,293,647</u>	<u>0</u>	<u>1,293,647</u>
Total Fund balances, beginning of year	<u>1,293,647</u>	<u>0</u>	<u>1,293,647</u>
Fund balance, end of period	<u><u>1,705,505</u></u>	<u><u>(350,000)</u></u>	<u><u>2,055,505</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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	436,390	435,244	1,146
Intergovernmental revenues	0	0	0
Investment income	19,602	0	19,602
Miscellaneous	0	0	0
Total Revenues:	455,992	435,244	20,748
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	15,000	15,000
LEGAL SERVICES	0	1,500	1,500
WATER QUALITY	0	0	0
FINANCIAL CONS./ADVISOR	0	200	200
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	733	753	20
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	3,434	4,338	904
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	527	30,000	29,473
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT-BLDG	5,935	6,000	66
REPAIR & MAINT - GENERAL	316	1,000	684
REPAIR & MAINT-TELEMETRY	109	5,000	4,891
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- GENERATORS	0	15,500	15,500
REPAIR & MAINT- WATER CTRL STR	0	1,000	1,000
Other	8,201	13,959	5,758
Total Physical Environment	19,255	94,750	75,495
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:	56,856	189,750	132,894
Excess (deficiency) of revenues over expenditures	399,136	245,494	153,642
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(45,250)	(55,494)	10,244
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(45,250)	(55,494)	10,244
Net change in fund balance	353,886	190,000	163,886
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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Fund balances, beginning of year	<u>433,798</u>	<u>0</u>	<u>433,798</u>
Fund balance, end of period	<u>787,684</u>	<u>190,000</u>	<u>597,684</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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	66,486	66,352	134
Investment income	9,951	0	9,951
Total Investment income	9,951	0	9,951
Total Revenues:	76,437	66,352	10,085
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	532	547	15
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	2,581	3,260	679
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	1,150	3,000	1,850
REPAIR & MAINT-TELEMETRY	19	5,000	4,981
REPAIR & MAINT-CULVERTS	0	15,000	15,000
REPAIR & MAINT - GATE/FENCE	0	2,500	2,500
REPAIR & MAINT- WATER CTRL STR	38	2,000	1,962
Other	1,002	1,052	50
Total Physical Environment	5,323	39,359	34,037
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:	5,323	39,359	34,037
Excess (deficiency) of revenues over expenditures	71,115	26,993	44,122
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(18,364)	(24,993)	6,629
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(18,364)	(24,993)	6,629
Net change in fund balance	52,751	2,000	50,751
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	374,608	2,000	372,608

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 8/31/2026

(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	211,843	211,449	394
Intergovernmental revenues	0	0	0
Investment income	14,859	0	14,859
Miscellaneous	0	0	0
Total Revenues:	226,702	211,449	15,253
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	0	0	0
Special Legislative Activities	0	0	0
AUDITORS SERVICES	842	865	23
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,753	3,478	725
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
REPAIR & MAINT-PUMP STATN	18,566	30,000	11,434
REPAIR & MAINT-CANAL/LAKE	0	2,500	2,500
REPAIR & MAINT-BLDG	9	3,000	2,992
REPAIR & MAINT - GENERAL	78	1,000	922
REPAIR & MAINT-TELEMETRY	4,987	5,500	513
REPAIR & MAINT - GATE/FENCE	0	2,500	2,500
R&M- GENERATORS	0	15,500	15,500
REPAIR & MAINT- WATER CTRL STR	180	1,600	1,420
Other	3,416	10,695	7,279
Total Physical Environment	30,830	79,138	48,308
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	30,743	23,412	(7,331)
Interest	10,378	31,808	21,430
Total Expenditures:	108,118	134,358	26,240
Excess (deficiency) of revenues over expenditures	118,585	77,091	41,494
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(44,147)	(48,498)	4,351
Insurance proceeds	0	0	0
Proceeds from sales/disposals of capital assets	14,884	0	14,884
Total Other financing sources (uses):	(29,263)	(48,498)	19,235
Net change in fund balance	89,321	28,593	60,728

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget 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>542,917</u></u>	<u><u>28,593</u></u>	<u><u>514,324</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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	147,979	147,623	356
Intergovernmental revenues	3,400	0	3,400
Investment income	15,804	0	15,804
Miscellaneous	3,210	0	3,210
Total Revenues:	170,393	147,623	22,770
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	2,552	4,202	1,650
OTHER PROFESSIONAL SVCS	0	1,000	1,000
AUDITORS SERVICES	677	695	18
CHEMICAL WEED CONTROL	4,696	6,261	1,565
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,500	1,500
MOWING & LANDSCAPE MAINTENANCE	4,507	5,650	1,143
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-CANAL/LAKE	9,450	5,000	(4,450)
REPAIR & MAINT - GENERAL	750	3,000	2,250
REPAIR & MAINT-TELEMETRY	0	1,500	1,500
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- WATER CTRL STR	38	1,000	962
Other	1,775	1,863	88
Total Physical Environment	29,143	40,665	11,522
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	102,066	69,264	(32,802)
Interest	34,453	94,105	59,652
Total Expenditures:	165,662	204,034	38,372
Excess (deficiency) of revenues over expenditures	4,730	(56,411)	61,141
Other financing sources (uses):			
Transfers out	(53,630)	(68,165)	14,535
Total Other financing sources (uses):	(53,630)	(68,165)	14,535
Net change in fund balance	(48,900)	(124,576)	75,676
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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
	<u>499,577</u>	<u>0</u>	<u>499,577</u>
Total Fund balances, beginning of year	<u>499,577</u>	<u>0</u>	<u>499,577</u>
Fund balance, end of period	<u><u>450,677</u></u>	<u><u>(124,576)</u></u>	<u><u>575,253</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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	154,146	154,014	132
Intergovernmental revenues	0	0	0
Investment income	15,312	0	15,312
Miscellaneous	1,293	0	1,293
Total Revenues:	170,750	154,014	16,736
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	5,624	6,654	1,030
FINANCIAL CONS./ADVISOR	0	0	0
GIS	1,771	2,710	939
AUDITORS SERVICES	707	726	19
CHEMICAL WEED CONTROL	3,188	4,250	1,062
MOWING SERVICES	0	0	0
SECURITY SERVICES	946	420	(526)
TRASH DISPOSAL	0	1,500	1,500
MOWING & LANDSCAPE MAINTENANCE	8,974	11,260	2,286
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	230	3,000	2,770
REPAIR & MAINT-TELEMETRY	1,896	5,000	3,104
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	650	1,500	850
REPAIR & MAINT - IRRIGATION	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	757	4,000	3,243
Other	1,812	1,949	137
Total Physical Environment	26,554	69,469	42,915
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:	26,554	69,469	42,915
Excess (deficiency) of revenues over expenditures	144,196	84,545	59,651

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Transfers out	(65,630)	(84,650)	19,020
Insurance proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(65,630)</u>	<u>(84,650)</u>	<u>19,020</u>
Net change in fund balance	78,566	(105)	78,671
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>555,364</u></u>	<u><u>(105)</u></u>	<u><u>555,469</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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,569,857	1,567,247	2,610
Intergovernmental revenues	0	0	0
Investment income	67,132	0	67,132
Miscellaneous	4,931	0	4,931
Total Revenues:	1,641,920	1,567,247	74,673
Expenditures:			
Physical Environment			
ENGINEERING FEES	136,671	125,000	(11,671)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	5,515	1,500	(4,015)
WATER QUALITY	1,496	2,461	965
FINANCIAL CONS./ADVISOR	0	0	0
GIS	750	0	(750)
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	4,112	4,224	112
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	38,284	45,975	7,691
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	10,368	13,018	2,650
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	336,515	401,263	64,748
UPLAND MAINTENANCE	27,430	37,691	10,261
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	158,808	158,820	12
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	1,650	3,000	1,350
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	141,279	250,000	108,721
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	8,082	15,000	6,918
Other	130,909	157,782	26,873
Total Physical Environment	1,022,059	1,340,734	318,675
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	62,111	75,750	13,639
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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Capital outlay	62,111	875,750	813,639
Principal	0	0	0
Total Expenditures:	1,084,170	2,216,484	1,132,314
Excess (deficiency) of revenues over expenditures	557,750	(649,237)	1,206,987
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(201,363)	(250,840)	49,477
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(201,363)	(250,840)	49,477
Net change in fund balance	356,387	(900,077)	1,256,464
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	2,139,136	(900,077)	3,039,213

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,215,610	1,213,534	2,076
Intergovernmental revenues	0	0	0
Investment income	49,051	0	49,051
Miscellaneous	(180)	0	(180)
Total Revenues:	1,264,481	1,213,534	50,947
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	1,000	1,000
FINANCIAL CONS./ADVISOR	143	200	57
GIS	1,500	0	(1,500)
OTHER PROFESSIONAL SVCS	0	3,000	3,000
AUDITORS SERVICES	3,208	3,295	87
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	16,355	19,641	3,286
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	2,304	2,910	606
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	339,615	401,263	61,648
UPLAND MAINTENANCE	67,052	92,133	25,081
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	52,532	61,800	9,268
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	709	3,000	2,291
REPAIR & MAINT-TELEMETRY	241	10,000	9,759
REPAIR & MAINT-ROADS	0	50,000	50,000
REPAIR & MAINT-CULVERTS	0	20,000	20,000
REPAIR & MAINT - GATE/FENCE	0	0	0
R&M- Aerator refurbishments	7,480	7,500	20
R & M PRESERVE STRUCTURES	9,214	440,000	430,786
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	1,004	8,000	6,996
R&M- PRESERVE STRUCTURE/INLETS	7,920	10,560	2,640
Other	78,967	94,897	15,930
Total Physical Environment	588,243	1,243,699	655,456
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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Expenditures:	<u>588,243</u>	<u>1,268,949</u>	<u>680,706</u>
Excess (deficiency) of revenues over expenditures	<u>676,238</u>	<u>(55,415)</u>	<u>731,653</u>
Other financing sources (uses):			
Transfers out	(199,214)	(244,585)	45,371
Insurance proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(199,214)</u>	<u>(244,585)</u>	<u>45,371</u>
Net change in fund balance	477,024	(300,000)	777,024
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>1,659,980</u>	<u>(300,000)</u>	<u>1,959,980</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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	3,587,925	3,578,091	9,834
Intergovernmental revenues	0	0	0
Investment income	115,485	0	115,485
Miscellaneous	6,472	0	6,472
Total Revenues:	3,709,882	3,578,091	131,791
Expenditures:			
Physical Environment			
ENGINEERING FEES	36,000	35,000	(1,000)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	11,260	8,000	(3,260)
WATER QUALITY	7,308	9,037	1,729
FINANCIAL CONS./ADVISOR	0	0	0
GIS	14,472	8,598	(5,874)
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	11,272	11,579	307
MARSH MAINT-LITTORAL ZONE	708,820	875,832	167,012
CHEMICAL WEED CONTROL	299,077	358,989	59,912
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	36,539	45,999	9,460
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	82,613	0	(82,613)
PRESERVE/EXOTIC MAINT	86,269	118,154	31,885
REPAIR & MAINT-AERATORS	317,236	339,340	22,104
REPAIR & MAINT-PUMP STATN	2,312	75,000	72,688
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	87,558	150,000	62,442
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	226,442	317,497	91,055
Total Physical Environment	2,088,738	2,667,525	578,787
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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
ROADS/BRIDGES	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	67,625	75,750	8,125
Other	0	0	0
Total Capital outlay	604,190	101,750	(502,440)
Principal	188,726	188,726	(0)
Interest	3,434	5,803	2,369
Total Expenditures:	2,885,088	2,963,804	78,716
Excess (deficiency) of revenues over expenditures	824,794	614,287	210,507
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(634,369)	(790,129)	155,760
Capital contributions from landowners	0	0	0
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(634,369)	(790,129)	155,760
Net change in fund balance	190,426	(175,842)	366,268
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	3,206,438	(175,842)	3,382,280

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	82,512	82,327	185
Intergovernmental revenues	0	0	0
Investment income	7,926	0	7,926
Miscellaneous	68	0	68
Total Revenues:	90,506	82,327	8,179
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	1,825	3,005	1,180
AUDITORS SERVICES	347	356	9
CHEMICAL WEED CONTROL	158	210	52
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,500	1,500
MOWING & LANDSCAPE MAINTENANCE	1,834	2,306	472
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	1,000	1,000
REPAIR & MAINT - GENERAL	1,350	3,000	1,650
REPAIR & MAINT-TELEMETRY	19	10,000	9,981
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	153	4,000	3,847
Other	818	810	(8)
Total Physical Environment	6,504	27,687	21,183
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:	6,504	27,687	21,183
Excess (deficiency) of revenues over expenditures	84,003	54,640	29,363
Other financing sources (uses):			
Transfers out	(42,738)	(54,640)	11,902
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(42,738)	(54,640)	11,902
Net change in fund balance	41,264	0	41,264
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 8/31/2026
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	<u>285,368</u>	<u>0</u>	<u>285,368</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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	30,650	30,614	36
Intergovernmental revenues	0	0	0
Investment income	3,523	0	3,523
Miscellaneous	0	0	0
Total Revenues:	34,173	30,614	3,559
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	138	142	4
CHEMICAL WEED CONTROL	1,133	1,423	290
TRASH DISPOSAL	0	500	500
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	1,020	8,770	7,750
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	2,576	3,285	709
Total Physical Environment	53,874	21,620	(32,254)
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	53,874	21,620	(32,254)
Excess (deficiency) of revenues over expenditures	(19,701)	8,994	(28,695)
Other financing sources (uses):			
Transfers out	(11,020)	(9,994)	(1,026)
Total Other financing sources (uses):	(11,020)	(9,994)	(1,026)
Net change in fund balance	(30,722)	(1,000)	(29,722)
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	120,418	(1,000)	121,418

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,131,647	1,125,598	6,049
Intergovernmental revenues	0	0	0
Investment income	38,899	0	38,899
Miscellaneous	1,514	0	1,514
Total Revenues:	1,172,060	1,125,598	46,462
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	2,919	1,719	(1,200)
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	3,908	4,015	107
CHEMICAL WEED CONTROL	38,537	48,424	9,887
MECHANICAL WEED CONTROL	0	0	0
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,500	1,500
MOWING & LANDSCAPE MAINTENANCE	11,752	14,788	3,036
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-AERATORS	218,279	223,460	5,181
REPAIR & MAINT-PUMP STATN	347	30,000	29,653
REPAIR & MAINT-CANAL/LAKE	2,850	5,000	2,150
REPAIR & MAINT-BLDG	0	2,000	2,000
REPAIR & MAINT - GENERAL	3,585	6,000	2,415
REPAIR & MAINT-TELEMETRY	29	15,000	14,971
REPAIR & MAINT-CULVERTS	102,742	60,000	(42,742)
REPAIR & MAINT - GATE/FENCE	0	1,500	1,500
R&M- Aerator refurbishments	36,870	37,500	630
R&M- GENERATORS	2,606	15,500	12,894
REPAIR & MAINT- WATER CTRL STR	630	3,000	2,370
Other	164,058	216,621	52,563
Total Physical Environment	607,380	699,027	91,647
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:	759,626	853,993	94,367
Excess (deficiency) of revenues over expenditures	412,434	271,605	140,829

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Other financing sources (uses):			
Transfers out	(152,552)	(196,125)	43,573
Capital contributions from landowners	0	0	0
Insurance proceeds	0	0	0
Total Other financing sources (uses):	<u>(152,552)</u>	<u>(196,125)</u>	<u>43,573</u>
Net change in fund balance	259,881	75,480	184,401
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>1,234,714</u></u>	<u><u>75,480</u></u>	<u><u>1,159,234</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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,152,203	1,146,290	5,913
Intergovernmental revenues	0	0	0
Investment income	47,032	0	47,032
Miscellaneous	31,737	0	31,737
Total Revenues:	<u>1,230,972</u>	<u>1,146,290</u>	<u>84,682</u>
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	20,000	20,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	5,098	6,000	902
FINANCIAL CONS./ADVISOR	0	0	0
GIS	4,528	6,837	2,309
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	3,542	3,638	97
CHEMICAL WEED CONTROL	74,019	93,008	18,989
MOWING SERVICES	0	0	0
TRASH DISPOSAL	1,350	1,500	150
MOWING & LANDSCAPE MAINTENANCE	28,395	35,768	7,373
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	20,000	20,000
REPAIR & MAINT-AERATORS	166,770	240,840	74,070
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	92,770	100,000	7,230
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	29,315	30,000	685
R & M PRESERVE STRUCTURES	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	11,474	11,000	(474)
Other	<u>200,348</u>	<u>249,549</u>	<u>49,201</u>
Total Physical Environment	619,481	1,142,640	523,159
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	75,163	75,750	587
Principal	43,919	33,445	(10,474)
Interest	14,825	45,441	30,616
Total Expenditures:	<u>753,388</u>	<u>1,297,276</u>	<u>543,888</u>
Excess (deficiency) of revenues over expenditures	<u>477,584</u>	<u>(150,986)</u>	<u>628,570</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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Other financing sources (uses):			
Transfers out	(171,796)	(204,899)	33,103
Insurance proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(171,796)</u>	<u>(204,899)</u>	<u>33,103</u>
Net change in fund balance	305,788	(355,885)	661,673
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>1,498,372</u></u>	<u><u>(355,885)</u></u>	<u><u>1,854,257</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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,697,718	1,691,315	6,403
Intergovernmental revenues	0	0	0
Investment income	98,777	0	98,777
Miscellaneous	32,883	0	32,883
Total Revenues:	1,829,378	1,691,315	138,063
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	50,000	50,000
ENGINEERING-PERMITS	0	0	0
ENVIRONMENTAL LIASON	17,274	25,031	7,757
LEGAL SERVICES	13,427	15,000	1,573
WATER QUALITY	4,517	4,517	(0)
FINANCIAL CONS./ADVISOR	143	200	57
GIS	5,867	6,366	499
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	4,562	4,687	125
MARSH MAINT-LITTORAL ZONE	543	6,906	6,363
CHEMICAL WEED CONTROL	38,298	45,957	7,659
MOWING SERVICES	0	0	0
SECURITY SERVICES	694,983	694,983	0
TRASH DISPOSAL	0	5,000	5,000
MOWING & LANDSCAPE MAINTENANCE	72,109	90,322	18,213
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	5,985	7,560	1,575
REPAIR & MAINT- WATER CTRL STR	0	5,000	5,000
Other	24,673	27,592	2,919
Total Physical Environment	935,447	1,420,109	484,663
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:	935,447	2,545,109	1,609,663

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Excess (deficiency) of revenues over expenditures	<u>893,931</u>	<u>(853,794)</u>	<u>1,747,725</u>
Other financing sources (uses):			
Transfers out	(208,421)	(270,025)	61,604
Capital contributions from landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(208,421)</u>	<u>(270,025)</u>	<u>61,604</u>
Net change in fund balance	685,510	(1,123,819)	1,809,329
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>3,542,075</u>	<u>(1,123,819)</u>	<u>4,665,894</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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	2,340,930	2,334,835	6,095
Intergovernmental revenues	0	68,003	(68,003)
Investment income	115,004	0	115,004
Miscellaneous	12,162	0	12,162
Total Revenues:	2,468,095	2,402,838	65,257
Expenditures:			
Physical Environment			
ENGINEERING FEES	500	25,000	24,500
ENGINEERING-PERMITS	2,355	0	(2,355)
LEGAL SERVICES	6,868	10,000	3,132
LEGAL - SPECIAL SERVICES	0	0	0
WATER QUALITY	42,500	123,000	80,500
FINANCIAL CONS./ADVISOR	0	0	0
GIS	2,629	3,505	876
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	7,901	8,116	215
MARSH MAINT-LITTORAL ZONE	464,723	640,442	175,719
CHEMICAL WEED CONTROL	173,729	208,791	35,062
TRASH DISPOSAL	310	1,500	1,190
MOWING & LANDSCAPE MAINTENANCE	11,728	14,814	3,086
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	24,400	0	(24,400)
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	226,052	234,932	8,881
REPAIR & MAINT-PUMP STATN	295,755	230,000	(65,755)
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	873	20,500	19,627
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	25,894	32,708	6,814
REPAIR & MAINT- WATER CTRL STR	375	3,000	2,625
Other	211,495	293,056	81,561
Total Physical Environment	1,589,372	2,152,864	563,492
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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Capital outlay	<u>72,335</u>	<u>175,000</u>	<u>102,666</u>
Principal	54,516	54,516	(0)
Interest	<u>29,433</u>	<u>29,433</u>	<u>0</u>
Total Expenditures:	<u>1,745,656</u>	<u>2,411,813</u>	<u>666,157</u>
Excess (deficiency) of revenues over expenditures	<u>722,440</u>	<u>(8,975)</u>	<u>731,415</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(325,942)	(427,283)	101,341
Capital contributions from landowners	21,216	26,799	(5,584)
Insurance proceeds	0	0	0
Repayment to landowners	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(304,726)</u>	<u>(400,484)</u>	<u>95,758</u>
Net change in fund balance	417,714	(409,459)	827,173
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>3,727,674</u>	<u>(409,459)</u>	<u>4,137,133</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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	605,690	605,482	208
Intergovernmental revenues	0	0	0
Investment income	30,196	0	30,196
Miscellaneous	1,382	0	1,382
Total Revenues:	637,268	605,482	31,786
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	2,174	2,139	(35)
AUDITORS SERVICES	2,025	2,081	56
MARSH MAINT-LITTORAL ZONE	4,159	28,838	24,679
CHEMICAL WEED CONTROL	27,545	33,054	5,509
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,500	1,500
MOWING & LANDSCAPE MAINTENANCE	2,424	3,048	624
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	85,572	116,530	30,958
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	5,000	5,000
REPAIR & MAINT - GENERAL	705	3,000	2,295
REPAIR & MAINT-TELEMETRY	1,296	15,500	14,204
REPAIR & MAINT-CULVERTS	12,300	50,000	37,700
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	0	0
R&M- Aerator refurbishments	14,966	15,000	34
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	48	4,000	3,952
Other	118,621	130,795	12,174
Total Physical Environment	313,421	449,559	136,138
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	100,690	101,000	310
Other	0	0	0
Total Capital outlay	100,690	101,000	310
Interest	0	0	0
Total Expenditures:	414,112	550,559	136,447
Excess (deficiency) of revenues over expenditures	223,156	54,923	168,233

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(94,083)	(117,841)	23,758
Capital contributions from landowners	25,000	0	25,000
Insurance proceeds	0	0	0
Total Other financing sources (uses):	<u>(69,083)</u>	<u>(117,841)</u>	<u>48,758</u>
Net change in fund balance	154,073	(62,918)	216,991
Fund balances, beginning of year	<u>857,876</u>	<u>0</u>	<u>857,876</u>
Total Fund balances, beginning of year	<u>857,876</u>	<u>0</u>	<u>857,876</u>
Fund balance, end of period	<u><u>1,011,949</u></u>	<u><u>(62,918)</u></u>	<u><u>1,074,867</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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	26,553	26,544	9
Investment income	15,885	0	15,885
Total Investment income	15,885	0	15,885
Total Revenues:	42,438	26,544	15,894
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	42,086	190	41,896
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(14,497)	(15,190)	693
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(14,497)	(15,190)	693
Net change in fund balance	27,588	(15,000)	42,588
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	593,750	(15,000)	608,750

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 8/31/2026

(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	126,846	126,408	438
Intergovernmental revenues	0	0	0
Investment income	13,200	0	13,200
Miscellaneous	2,413	0	2,413
Total Revenues:	142,459	126,408	16,051
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	351	578	227
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	564	579	15
CHEMICAL WEED CONTROL	6,814	8,562	1,748
TRASH DISPOSAL	0	6,000	6,000
MOWING & LANDSCAPE MAINTENANCE	7,125	0	(7,125)
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CANAL/LAKE	4,350	23,219	18,869
REPAIR & MAINT - GENERAL	3,925	3,000	(925)
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	0	0
REPAIR & MAINT- WATER CTRL STR	0	8,000	8,000
Other	1,224	1,212	(12)
Total Physical Environment	26,609	68,150	41,541
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
CULVERTS/STRUCTURES	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	26,609	68,150	41,541
Excess (deficiency) of revenues over expenditures	115,850	58,258	57,592
Other financing sources (uses):			
Transfers out	(40,022)	(56,681)	16,659
Capital contributions from landowners	0	0	0
Repayment to landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	(40,022)	(56,681)	16,659
Net change in fund balance	75,828	1,577	74,251

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	<u>411,557</u>	<u>0</u>	<u>411,557</u>
Total Fund balances, beginning of year	<u>411,557</u>	<u>0</u>	<u>411,557</u>
Fund balance, end of period	<u><u>487,385</u></u>	<u><u>1,577</u></u>	<u><u>485,808</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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	925,255	923,499	1,756
Intergovernmental revenues	0	0	0
Investment income	30,748	0	30,748
Miscellaneous	1,750	0	1,750
Total Revenues:	957,753	923,499	34,254
Expenditures:			
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	401	455	54
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	2,654	2,726	72
MARSH MAINT-LITTORAL ZONE	68,493	143,013	74,520
CHEMICAL WEED CONTROL	46,353	55,624	9,271
TRASH DISPOSAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	2,290	3,005	715
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	24,150	0	(24,150)
PRESERVE/EXOTIC MAINT	165,899	226,855	60,956
REPAIR & MAINT-AERATORS	66,240	52,450	(13,790)
REPAIR & MAINT-PUMP STATN	1,428	30,000	28,572
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	300	1,500	1,200
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	20,114	35,823	15,709
Total Physical Environment	421,523	654,227	232,704
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	25,245	25,245	0

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Interest	13,629	13,629	(0)
Total Expenditures:	637,567	728,101	90,534
Excess (deficiency) of revenues over expenditures	320,186	195,398	124,788
Other financing sources (uses):			
Transfers out	(172,381)	(236,821)	64,440
Capital contributions from landowners	10,000	0	10,000
Insurance proceeds	0	0	0
Proceeds from sales/disposals of capital assets	4,253	0	4,253
Total Other financing sources (uses):	(158,129)	(236,821)	78,692
Net change in fund balance	162,057	(41,423)	203,480
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	938,799	(41,423)	980,222

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	434,724	433,887	837
Intergovernmental revenues	0	0	0
Investment income	16,063	0	16,063
Miscellaneous	1,991	0	1,991
Total Revenues:	452,779	433,887	18,892
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	2,000	2,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	87	10,000	9,913
WATER QUALITY	4,286	4,120	(166)
FINANCIAL CONS./ADVISOR	0	0	0
GIS	648	1,067	419
AUDITORS SERVICES	1,261	1,296	35
MARSH MAINT-LITTORAL ZONE	7,649	39,804	32,155
CHEMICAL WEED CONTROL	35,055	42,066	7,011
TRASH DISPOSAL	0	500	500
MOWING & LANDSCAPE MAINTENANCE	3,275	4,503	1,228
SUPERVISORS EXPENSES	0	0	0
BIOLOGICAL WEED CONTROL	0	0	0
PRESERVE/EXOTIC MAINT	135,287	183,252	47,965
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	238	7,000	6,762
REPAIR & MAINT-TELEMETRY	10	5,000	4,990
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	95,660	100,000	4,340
REPAIR & MAINT - GATE/FENCE	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	38	2,000	1,962
R&M- PRESERVE STRUCTURE/INLETS	0	0	0
Other	4,553	4,579	26
Total Physical Environment	288,047	412,187	124,140
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:	288,047	412,187	124,140
Excess (deficiency) of revenues over expenditures	164,732	21,700	143,032

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Transfers out	(85,340)	(104,952)	19,612
Insurance proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(85,340)</u>	<u>(104,952)</u>	<u>19,612</u>
Net change in fund balance	79,392	(83,252)	162,644
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>445,780</u></u>	<u><u>(83,252)</u></u>	<u><u>529,032</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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	386,975	386,153	822
Intergovernmental revenues	0	0	0
Investment income	29,663	0	29,663
Miscellaneous	0	0	0
Total Revenues:	416,639	386,153	30,486
Expenditures:			
Physical Environment			
ENGINEERING FEES	1,625	1,000	(625)
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	464	800	336
FINANCIAL CONS./ADVISOR	0	0	0
GIS	400	658	258
OTHER PROFESSIONAL SVCS	0	1,000	1,000
AUDITORS SERVICES	1,465	1,505	40
MARSH MAINT-LITTORAL ZONE	33,187	53,162	19,975
CHEMICAL WEED CONTROL	34,799	42,395	7,596
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	16,155	20,336	4,181
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	11,916	26,126	14,210
REPAIR & MAINT-AERATORS	1,291	13,640	12,349
REPAIR & MAINT-PUMP STATN	528	30,000	29,472
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	12,887	17,970	5,083
Total Physical Environment	133,379	273,092	139,713
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	19,457	13,204	(6,253)
Interest	6,568	17,940	11,372
Total Expenditures:	586,482	304,236	(282,246)

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Excess (deficiency) of revenues over expenditures	<u>(169,843)</u>	<u>81,917</u>	<u>(251,760)</u>
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(95,346)	(119,998)	24,652
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>(86,183)</u>	<u>(119,998)</u>	<u>33,815</u>
Net change in fund balance	(256,026)	(38,081)	(217,945)
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>770,509</u>	<u>(38,081)</u>	<u>808,590</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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	194,520	194,229	291
Investment income	14,422	0	14,422
Miscellaneous	0	0	0
Total Revenues:	208,942	194,229	14,713
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
LEGAL SERVICES	0	3,000	3,000
FINANCIAL CONS./ADVISOR	143	200	57
GIS	496	816	320
AUDITORS SERVICES	1,537	1,579	42
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	643	8,125	7,482
CHEMICAL WEED CONTROL	5,013	6,015	1,002
TRASH DISPOSAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	481	675	194
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	73,119	113,277	40,158
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT - GENERAL	216	3,000	2,784
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	7,647	10,000	2,353
R & M PRESERVE STRUCTURES	2,645	5,000	2,355
REPAIR & MAINT- WATER CTRL STR	0	2,000	2,000
Other	3,183	3,174	(9)
Total Physical Environment	95,122	166,861	71,739
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	95,122	166,861	71,739
Excess (deficiency) of revenues over expenditures	113,820	27,368	86,452
Other financing sources (uses):			
Transfers out	(49,558)	(59,218)	9,660
Total Other financing sources (uses):	(49,558)	(59,218)	9,660
Net change in fund balance	64,261	(31,850)	96,111
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	500,228	(31,850)	532,078

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	104,911	104,804	107
Intergovernmental revenues	0	0	0
Investment income	5,660	0	5,660
Miscellaneous	0	0	0
Total Revenues:	110,571	104,804	5,767
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
LEGAL SERVICES	0	500	500
WATER QUALITY	4,286	4,120	(166)
FINANCIAL CONS./ADVISOR	0	0	0
GIS	120	198	78
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	296	304	8
MARSH MAINT-LITTORAL ZONE	643	6,906	6,263
CHEMICAL WEED CONTROL	10,141	12,169	2,028
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	30,282	91,931	61,649
Capital outlay	0	0	0
Principal	4,388	4,388	(0)
Interest	2,369	2,369	(0)
Total Expenditures:	37,040	98,688	61,648
Excess (deficiency) of revenues over expenditures	73,531	6,116	67,415
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(19,729)	(28,668)	8,939
Total Other financing sources (uses):	(19,729)	(28,668)	8,939
Net change in fund balance	53,801	(22,552)	76,353
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	199,645	(22,552)	222,197

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,376,660	1,373,566	3,094
Intergovernmental revenues	0	0	0
Investment income	62,387	0	62,387
Miscellaneous	1,061	0	1,061
Total Revenues:	1,440,108	1,373,566	66,542
Expenditures:			
Physical Environment			
ENGINEERING FEES	29,516	152,000	122,485
ENGINEERING-PERMITS	1,900	0	(1,900)
LEGAL SERVICES	3,219	3,000	(219)
WATER QUALITY	4,200	5,600	1,400
FINANCIAL CONS./ADVISOR	0	0	0
GIS	779	1,283	504
AUDITORS SERVICES	4,194	4,308	114
MOWING & LANDSCAPE MAINTENANCE	570	720	150
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	0	0	0
REPAIR & MAINT-AERATORS	233,162	389,320	156,158
REPAIR & MAINT-PUMP STATN	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	10,000	10,000
REPAIR & MAINT-BLDG	2,025	35,000	32,975
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	29	10,000	9,971
REPAIR & MAINT-ROADS	0	27,000	27,000
REPAIR & MAINT-CULVERTS	36,410	100,000	63,590
REPAIR & MAINT - GATE/FENCE	0	500	500
Repairs & Maint - Catch Basins	0	30,000	30,000
R&M- Aerator refurbishments	37,047	37,500	453
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	77	4,000	3,923
Other	298,512	393,645	95,133
Total Physical Environment	651,639	1,206,876	555,237
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	78,261	281,500	203,239
Other	0	0	0
Total Capital outlay	78,261	281,500	203,239
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	729,900	1,488,376	758,476
Excess (deficiency) of revenues over expenditures	710,207	(114,810)	825,017

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(205,880)	(270,650)	64,770
Insurance proceeds	0	0	0
Repayment to landowners	0	0	0
Total Other financing sources (uses):	<u>(205,880)</u>	<u>(270,650)</u>	<u>64,770</u>
Net change in fund balance	504,328	(385,460)	889,788
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>1,899,095</u></u>	<u><u>(385,460)</u></u>	<u><u>2,284,555</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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	19,927	19,927	0
Intergovernmental revenues	0	0	0
Investment income	1,813	0	1,813
Miscellaneous	630	0	630
Total Revenues:	22,371	19,927	2,444
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	51	84	33
AUDITORS SERVICES	87	90	3
CHEMICAL WEED CONTROL	1,463	1,950	487
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
TRASH DISPOSAL	0	2,500	2,500
JANITORIAL	0	0	0
MOWING & LANDSCAPE MAINTENANCE	571	715	144
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	2,371	13,037	10,666
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:	2,371	13,037	10,666
Excess (deficiency) of revenues over expenditures	19,999	6,890	13,109
Other financing sources (uses):			
Transfers out	(6,754)	(7,390)	636
Total Other financing sources (uses):	(6,754)	(7,390)	636
Net change in fund balance	13,245	(500)	13,745
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	67,427	(500)	67,927

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	7,497	7,488	9
Investment income	1,232	0	1,232
Total Investment income	1,232	0	1,232
Total Revenues:	8,729	7,488	1,241
Expenditures:			
Physical Environment			
WATER QUALITY	4,285	4,120	(165)
FINANCIAL CONS./ADVISOR	0	0	0
AUDITORS SERVICES	44	45	1
MOWING SERVICES	0	0	0
SECURITY SERVICES	0	0	0
MOWING & LANDSCAPE MAINTENANCE	571	715	144
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-CULVERTS	0	5,000	5,000
Other	75	74	(1)
Total Physical Environment	4,975	9,954	4,979
Principal	0	0	0
Interest	0	0	0
Total Expenditures:	4,975	9,954	4,979
Excess (deficiency) of revenues over expenditures	3,754	(2,466)	6,220
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	2,917	(3,552)	6,469
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	44,535	(3,552)	48,087

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	32,951	32,885	66
Intergovernmental revenues	0	0	0
Investment income	2,484	0	2,484
Miscellaneous	0	0	0
Total Revenues:	35,435	32,885	2,550
Expenditures:			
Physical Environment			
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	4,290	4,120	(170)
FINANCIAL CONS./ADVISOR	0	0	0
GIS	72	119	47
AUDITORS SERVICES	107	110	3
CHEMICAL WEED CONTROL	1,644	2,192	548
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	10,919	36,672	25,753
Capital outlay	0	0	0
Total Expenditures:	10,919	36,672	25,753
Excess (deficiency) of revenues over expenditures	24,516	(3,787)	28,303
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(8,689)	(11,765)	3,076
Total Other financing sources (uses):	(8,689)	(11,765)	3,076
Net change in fund balance	15,827	(15,552)	31,379
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	89,406	(15,552)	104,958

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	210,069	209,167	902
Intergovernmental revenues	0	0	0
Investment income	10,321	0	10,321
Miscellaneous	0	0	0
Total Revenues:	220,390	209,167	11,223
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	85	140	55
OTHER PROFESSIONAL SVCS	16,395	19,674	3,280
AUDITORS SERVICES	1,083	1,112	29
SECURITY SERVICES	787	738	(49)
TRASH DISPOSAL	350	2,500	2,150
MOWING & LANDSCAPE MAINTENANCE	15,276	19,296	4,020
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	2,318	6,500	4,182
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	250	22,000	21,750
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	747	10,000	9,253
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	15,000	15,000
REPAIR & MAINT- WATER CTRL STR	0	0	0
Other	4,377	6,088	1,711
Total Physical Environment	41,667	105,548	63,881
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:	41,667	105,548	63,881
Excess (deficiency) of revenues over expenditures	178,724	103,619	75,105
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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Transfers out	<u>(61,610)</u>	<u>(85,119)</u>	<u>23,509</u>
Total Other financing sources (uses):	<u>(61,610)</u>	<u>(85,119)</u>	<u>23,509</u>
Net change in fund balance	117,114	18,500	98,614
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>376,728</u></u>	<u><u>18,500</u></u>	<u><u>358,228</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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	82,771	82,353	418
Investment income	12,538	0	12,538
Total Investment income	12,538	0	12,538
Total Revenues:	95,310	82,353	12,957
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	2,000	2,000
LEGAL SERVICES	0	500	500
FINANCIAL CONS./ADVISOR	0	0	0
GIS	90	149	59
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	27,064	73,708	46,644
Capital outlay			
ROADS/BRIDGES	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	27,064	73,708	46,644
Excess (deficiency) of revenues over expenditures	68,245	8,645	59,600
Other financing sources (uses):			
Transfers out	(22,827)	(29,145)	6,318
Total Other financing sources (uses):	(22,827)	(29,145)	6,318
Net change in fund balance	45,418	(20,500)	65,918
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	467,570	(20,500)	488,070

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	8,493	8,469	24
Investment income	1,312	0	1,312
Miscellaneous	0	0	0
Total Revenues:	9,805	8,469	1,336
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	0	0
LEGAL SERVICES	0	0	0
WATER QUALITY	4,285	4,120	(165)
FINANCIAL CONS./ADVISOR	0	0	0
GIS	36	59	23
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	4,441	9,298	4,857
Capital outlay			
CULVERTS/STRUCTURES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	4,441	9,298	4,857
Excess (deficiency) of revenues over expenditures	5,364	(829)	6,193
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(3,820)	(5,223)	1,403
Total Other financing sources (uses):	(3,820)	(5,223)	1,403
Net change in fund balance	1,544	(6,052)	7,596
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	46,332	(6,052)	52,384

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	1,280,661	1,273,229	7,432
Intergovernmental revenues	0	0	0
Investment income	57,011	0	57,011
Miscellaneous	1,894	0	1,894
Total Revenues:	<u>1,339,565</u>	<u>1,273,229</u>	<u>66,336</u>
Expenditures:			
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	701	1,154	453
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	4,778	4,908	130
MONITORING REPORT	0	0	0
CHEMICAL WEED CONTROL	104,604	125,525	20,921
MOWING SERVICES	0	0	0
SECURITY SERVICES	717	500	(217)
TRASH DISPOSAL	0	2,500	2,500
MOWING & LANDSCAPE MAINTENANCE	14,171	18,758	4,587
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	396,353	548,646	152,293
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-PUMP STATN	4,445	60,000	55,555
REPAIR & MAINT-CANAL/LAKE	1,850	15,000	13,150
REPAIR & MAINT-BLDG	1,367	4,000	2,633
REPAIR & MAINT - GENERAL	550	2,500	1,950
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	530	6,000	5,470
R&M- PRESERVE STRUCTURE/INLETS	0	0	0
Other	<u>29,284</u>	<u>49,599</u>	<u>20,315</u>
Total Physical Environment	705,836	908,790	202,954
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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Total Capital outlay	<u>6,549</u>	<u>9,500</u>	<u>2,951</u>
Total Expenditures:	<u>712,384</u>	<u>918,290</u>	<u>205,906</u>
Excess (deficiency) of revenues over expenditures	<u>627,181</u>	<u>354,939</u>	<u>272,242</u>
Other financing sources (uses):			
Transfers out	(252,216)	(319,489)	67,273
Insurance proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Total Other financing sources (uses):	<u>(252,216)</u>	<u>(319,489)</u>	<u>67,273</u>
Net change in fund balance	374,965	35,450	339,515
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>1,867,945</u>	<u>35,450</u>	<u>1,832,495</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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	157,518	157,103	415
Intergovernmental revenues	0	0	0
Investment income	19,236	0	19,236
Miscellaneous	2,310	0	2,310
Total Revenues:	179,065	157,103	21,962
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	181	299	118
AUDITORS SERVICES	2,058	2,114	56
SUPERVISORS EXPENSES	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	20,000	20,000
Repairs & Maint - Catch Basins	0	20,000	20,000
REPAIR & MAINT- STREET SWEEP	6,603	8,340	1,738
Other	2,821	2,805	(16)
Total Physical Environment	11,805	58,258	46,453
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	11,805	58,258	46,453
Excess (deficiency) of revenues over expenditures	167,260	98,845	68,415
Other financing sources (uses):			
Transfers in	0	0	0
Transfers out	(37,891)	(58,245)	20,354
Capital contributions from landowners	0	0	0
Proceeds from sales/disposals of capital assets	0	0	0
Total Other financing sources (uses):	(37,891)	(58,245)	20,354
Net change in fund balance	129,369	40,600	88,769
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	727,131	40,600	686,531

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 8/31/2026

(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	496,522	495,476	1,046
Intergovernmental revenues	0	0	0
Investment income	27,926	0	27,926
Total Investment income	27,926	0	27,926
Total Revenues:	524,448	495,476	28,972
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	10,000	10,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	6,033	5,500	(533)
WATER QUALITY	4,289	4,120	(169)
FINANCIAL CONS./ADVISOR	0	0	0
GIS	7,171	488	(6,683)
OTHER PROFESSIONAL SVCS	0	0	0
AUDITORS SERVICES	1,346	1,382	36
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	643	6,906	6,263
CHEMICAL WEED CONTROL	7,403	8,883	1,480
MOWING SERVICES	0	0	0
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	100,852	147,073	46,221
PARK MAINTENANCE	0	0	0
REPAIR & MAINT-CANAL/LAKE	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	0	3,000	3,000
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	20,572	190,000	169,428
REPAIR & MAINT-CULVERTS	0	20,000	20,000
Repairs & Maint - Catch Basins	0	30,000	30,000
R & M PRESERVE STRUCTURES	995	10,000	9,005
REPAIR & MAINT- STREET SWEEP	26,904	30,720	3,816
Other	4,918	4,908	(10)
Total Physical Environment	181,126	472,980	291,854
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:	181,126	472,980	291,854
Excess (deficiency) of revenues over expenditures	343,322	22,496	320,826
Other financing sources (uses):			
Transfers out	(92,142)	(113,848)	21,706
Total Other financing sources (uses):	(92,142)	(113,848)	21,706
Net change in fund balance	251,181	(91,352)	342,533

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balances, beginning of year	<u>741,605</u>	<u>0</u>	<u>741,605</u>
Total Fund balances, beginning of year	<u>741,605</u>	<u>0</u>	<u>741,605</u>
Fund balance, end of period	<u><u>992,786</u></u>	<u><u>(91,352)</u></u>	<u><u>1,084,138</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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	79,988	79,796	192
Investment income	11,262	0	11,262
Miscellaneous	0	0	0
Total Revenues:	91,250	79,796	11,454
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	758	1,248	490
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	2,284	2,042	(242)
Total Physical Environment	4,365	58,202	53,837
Capital outlay			
ROADS/BRIDGES	0	0	0
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	4,365	58,202	53,837
Excess (deficiency) of revenues over expenditures	86,885	21,594	65,291
Other financing sources (uses):			
Transfers out	(13,435)	(21,594)	8,159
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(13,435)	(21,594)	8,159
Net change in fund balance	73,450	0	73,450
Fund balances, beginning of year	354,103	0	354,103
Total Fund balances, beginning of year	354,103	0	354,103
Fund balance, end of period	427,553	0	427,553

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	61,747	61,770	(23)
Intergovernmental revenues	0	0	0
Investment income	14,851	0	14,851
Miscellaneous	(30)	0	(30)
Total Revenues:	76,568	61,770	14,798
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
WATER QUALITY	4,279	4,120	(159)
FINANCIAL CONS./ADVISOR	0	0	0
GIS	1,067	727	(340)
AUDITORS SERVICES	264	271	7
MARSH MAINT-LITTORAL ZONE	0	0	0
SECURITY SERVICES	199	1,463	1,264
MOWING & LANDSCAPE MAINTENANCE	1,330	1,680	350
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	375	3,000	2,625
REPAIR & MAINT-TELEMETRY	182	15,000	14,818
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT-CULVERTS	0	0	0
REPAIR & MAINT - GATE/FENCE	0	0	0
Repairs & Maint - Catch Basins	0	75,000	75,000
REPAIR & MAINT- STREET SWEEP	0	0	0
REPAIR & MAINT- RTU GATES	0	0	0
REPAIR & MAINT- WATER CTRL STR	280	2,000	1,720
Other	2,318	2,576	258
Total Physical Environment	10,294	107,337	97,043
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:	10,294	107,337	97,043
Excess (deficiency) of revenues over expenditures	66,273	(45,567)	111,840

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Transfers out	(24,971)	(33,985)	9,014
Capital contributions from landowners	0	0	0
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(24,971)	(33,985)	9,014
Net change in fund balance	41,303	(79,552)	120,855
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	551,863	(79,552)	631,415

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	103,545	103,712	(167)
Investment income	8,930	0	8,930
Miscellaneous	1,189	0	1,189
Total Revenues:	113,664	103,712	9,952
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	1,000	1,000
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	1,102	500	(602)
FINANCIAL CONS./ADVISOR	0	0	0
GIS	62	102	40
AUDITORS SERVICES	382	392	10
MONITORING REPORT	0	0	0
MARSH MAINT-LITTORAL ZONE	0	0	0
CHEMICAL WEED CONTROL	5,673	7,563	1,891
MOWING SERVICES	0	0	0
TRASH DISPOSAL	0	1,000	1,000
MOWING & LANDSCAPE MAINTENANCE	3,672	5,154	1,482
SUPERVISORS EXPENSES	0	0	0
PRESERVE/EXOTIC MAINT	21,424	66,654	45,230
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	33,350	110,392	77,042
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	33,350	110,392	77,042
Excess (deficiency) of revenues over expenditures	80,314	(6,680)	86,994
Other financing sources (uses):			
Transfers out	(26,284)	(34,820)	8,536
Total Other financing sources (uses):	(26,284)	(34,820)	8,536
Net change in fund balance	54,030	(41,500)	95,530
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	323,529	(41,500)	365,029

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	42,759	42,520	239
Investment income	5,954	0	5,954
Miscellaneous	0	0	0
Total Revenues:	48,713	42,520	6,193
Expenditures:			
Physical Environment			
ENGINEERING FEES	0	2,500	2,500
ENGINEERING-PERMITS	0	0	0
LEGAL SERVICES	0	500	500
GIS	71	117	46
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	631	13,673	13,042
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	631	13,673	13,042
Excess (deficiency) of revenues over expenditures	48,082	28,847	19,235
Other financing sources (uses):			
Transfers out	(9,004)	(13,747)	4,743
Capital contributions from landowners	0	0	0
Total Other financing sources (uses):	(9,004)	(13,747)	4,743
Net change in fund balance	39,078	15,100	23,978
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	228,072	15,100	212,972

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	78,712	78,653	59
Investment income	9,994	0	9,994
Miscellaneous	9,743	0	9,743
Total Revenues:	98,450	78,653	19,797
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	2,130	3,506	1,376
AUDITORS SERVICES	1,732	1,779	47
TRASH DISPOSAL	0	0	0
REPAIR & MAINT - GENERAL	0	1,500	1,500
REPAIR & MAINT-TELEMETRY	3,564	5,000	1,436
REPAIR & MAINT-ROADS	0	10,000	10,000
REPAIR & MAINT-CULVERTS	0	25,000	25,000
Other	5,898	6,228	330
Total Physical Environment	13,894	55,813	41,919
Capital outlay	0	0	0
Total Expenditures:	13,894	55,813	41,919
Excess (deficiency) of revenues over expenditures	84,556	22,840	61,716
Other financing sources (uses):			
Transfers out	(39,865)	(47,840)	7,975
Capital contributions from landowners	0	0	0
Insurance proceeds	0	0	0
Total Other financing sources (uses):	(39,865)	(47,840)	7,975
Net change in fund balance	44,691	(25,000)	69,691
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	364,998	(25,000)	389,998

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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget 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	10,709	19,500	8,791
MOWING & LANDSCAPE MAINTENANCE	16,753	21,162	4,409
PRESERVE/EXOTIC MAINT	0	0	0
COMMON AREA MAINTENANCE	0	0	0
REPAIR & MAINT-AERATORS	0	0	0
REPAIR & MAINT-BLDG	0	0	0
REPAIR & MAINT - GENERAL	3,743	52,500	48,757
REPAIR & MAINT-TELEMETRY	0	0	0
REPAIR & MAINT-ROADS	0	0	0
REPAIR & MAINT - IRRIGATION	0	0	0
Repairs & Maint - Catch Basins	0	0	0
REPAIR & MAINT- STREET SWEEP	0	0	0
Other	20,626	25,377	4,751
Total Physical Environment	52,203	118,921	66,718
Capital outlay			
IMPRVMNTS OTHER THAN BLDG	0	0	0
Other	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	52,203	118,921	66,718
Excess (deficiency) of revenues over expenditures	(48,088)	(118,921)	70,833
Other financing sources (uses):			
Transfers out	(1,908)	(2,423)	515
Capital contributions from landowners			
CONTRIBUTIONS GOVERNMENTS	35,836	47,868	(12,032)
Other	30,720	58,476	(27,756)
Total Capital contributions from landowners	66,556	106,344	(39,788)
Total Other financing sources (uses):	64,647	103,921	(39,274)
Net change in fund balance	16,559	(15,000)	31,559
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 8/31/2026
 (In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Fund balance, end of period	<u>166,569</u>	<u>(15,000)</u>	<u>181,569</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 8/31/2026
(In Whole Numbers)

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Investment income	14,877	0	14,877
Miscellaneous	74,730	0	74,730
Total Revenues:	89,607	0	89,607
Expenditures:			
Physical Environment			
ENGINEERING FEES	275,150	0	(275,150)
LEGAL SERVICES	4,263	0	(4,263)
FINANCIAL CONS./ADVISOR	0	0	0
OTHER PROFESSIONAL SVCS	95,218	0	(95,218)
Other	73,059	0	(73,059)
Total Physical Environment	447,691	0	(447,691)
Capital outlay			
MACHINERY & EQUIPMENT	0	0	0
Total Capital outlay	0	0	0
Total Expenditures:	447,691	0	(447,691)
Excess (deficiency) of revenues over expenditures	(358,083)	0	(358,083)
Other financing sources (uses):			
Transfers in	215,936	0	215,936
Transfers out	(217,539)	0	(217,539)
Total Other financing sources (uses):	(1,604)	0	(1,604)
Net change in fund balance	(359,687)	0	(359,687)
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	368,720	0	368,720

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2025 Through 8/31/2026

(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	15,167	1,842,212	-
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	20,723	-	-	7,380
Total Expenditures:	26,892	15,167	1,842,212	7,380
Excess (deficiency) of revenues over expenditures	1,464	(7,156)	(1,809,562)	1,672
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	1,054,138	(14,442)	(1,809,562)	338,008
Fund balances, beginning of year	-	300,360	1,578,150	-
Fund balance, end of period	1,054,138	285,918	(231,411)	338,008

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2025 Through 8/31/2026

(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	447,911
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	22,003	10,468	-	-
Total Expenditures:	28,540	12,468	335	447,911
Excess (deficiency) of revenues over expenditures	1,508	394	5,526	(433,638)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(1,082)	(5,547)	(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	474,933	(463)	-
Net change in fund balance	1,117,049	475,327	5,063	(433,638)
Fund balances, beginning of year	-	-	213,717	666,308
Fund balance, end of period	1,117,049	475,327	218,781	232,670

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2025 Through 8/31/2026

(In Whole Numbers)

	Unit 21	Unit 24	Unit 25	Unit 53
Revenues:				
Intergovernmental revenues	-	-	-	-
Investment income	4,909	5,725	604	72,527
Miscellaneous	-	-	-	-
Total Revenues:	4,909	5,725	604	72,527
Expenditures:				
Capital outlay	233,975	1,246	243	1,619,743
Principal	-	-	-	-
Interest	-	-	-	-
Debt issuance costs	-	4,317	-	-
Total Expenditures:	233,975	5,564	243	1,619,743
Excess (deficiency) of revenues over expenditures	(229,066)	162	361	(1,547,216)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	(206)	-	(19,318)
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	-	(19,318)
Net change in fund balance	(229,066)	212,823	361	(1,566,534)
Fund balances, beginning of year	313,763	-	22,141	2,566,921
Fund balance, end of period	84,697	212,823	22,502	1,000,387

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Capital Project Funds (Cash basis)
From 10/1/2025 Through 8/31/2026

(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	94,222
Principal	-
Interest	-
Debt issuance costs	-
Total Expenditures:	<u>94,222</u>
Excess (deficiency) of revenues over expenditures	<u>(92,658)</u>
Other financing sources (uses):	
Transfers in	-
Transfers out	(45,791)
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>92,202</u>
Net change in fund balance	(456)
Fund balances, beginning of year	330
Fund balance, end of period	<u>(456)</u>

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2025 Through 8/31/2026

(In Whole Numbers)

	Unit 2A	Unit 2C	Unit 3A	Unit 9A
Revenues:				
Non-ad valorem assessments	337,737	4,819,085	402,144	2,720,386
Intergovernmental revenues	-	-	-	-
Investment income	7,595	198,235	8,912	63,687
Miscellaneous	-	-	-	-
Total Revenues:	345,332	5,017,319	411,055	2,784,073
Expenditures:				
Principal	295,000	1,805,000	380,000	2,670,433
Interest	52,736	3,011,500	41,925	160,429
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	3,344	47,916	3,987	26,981
Total Expenditures:	351,080	4,864,416	425,912	2,857,844
Excess (deficiency) of revenues over expenditures	(5,749)	152,903	(14,857)	(73,771)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	-	-	-	-
(Discount)/Premium on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-	-
Total Other financing sources (uses):	-	-	-	-
Net change in fund balance	(5,749)	152,903	(14,857)	(73,771)
Fund balances, beginning of year	41,340	4,229,742	39,692	790,154
Fund balance, end of period	35,591	4,382,645	24,835	716,383

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2025 Through 8/31/2026

(In Whole Numbers)

	Unit 9B	Unit 16	Unit 27B	Unit 43
Revenues:				
Non-ad valorem assessments	1,250,616	283,491	222,280	1,206,312
Intergovernmental revenues	-	-	-	-
Investment income	49,466	6,262	5,000	30,946
Miscellaneous	-	-	-	-
Total Revenues:	1,300,082	289,753	227,280	1,237,258
Expenditures:				
Principal	1,175,000	250,000	200,000	1,075,000
Interest	162,875	46,634	29,253	170,004
Debt issuance costs	-	-	-	-
Advance Refunding escrow agent	-	-	-	-
Other	12,393	2,806	2,210	11,901
Total Expenditures:	1,350,268	299,439	231,463	1,256,905
Excess (deficiency) of revenues over expenditures	(50,186)	(9,687)	(4,182)	(19,648)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	-	-	-	-
(Discount)/Premium on refunded debt	-	-	-	-
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	-	-
Total Payment to refunded bonds escrow agent	-	-	-	-
Total Other financing sources (uses):	-	-	-	-
Net change in fund balance	(50,186)	(9,687)	(4,182)	(19,648)
Fund balances, beginning of year	851,308	40,587	24,679	532,052
Fund balance, end of period	801,122	30,901	20,496	512,404

Northern Palm Beach County Improvement District
Statement of Revenues and Expenditures - Combining Debt Service Funds (Cash basis)
From 10/1/2025 Through 8/31/2026

(In Whole Numbers)

	Unit 44	Unit 45	Unit 46	Unit 53
Revenues:				
Non-ad valorem assessments	561,596	262,508	768,052	3,324,771
Intergovernmental revenues	-	-	-	-
Investment income	16,315	6,399	36,568	204,826
Miscellaneous	-	-	-	-
Total Revenues:	577,910	268,907	804,620	3,529,597
Expenditures:				
Principal	500,000	210,239	460,000	1,126,300
Interest	72,372	62,989	328,938	2,225,269
Debt issuance costs	-	-	-	514,426
Advance Refunding escrow agent	-	-	-	-
Other	5,599	2,601	7,544	32,987
Total Expenditures:	577,971	275,829	796,481	3,898,982
Excess (deficiency) of revenues over expenditures	(61)	(6,921)	8,139	(369,386)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Refunding debt Issued	-	-	-	18,910,000
(Discount)/Premium on refunded debt	-	-	-	288,050
Special assessment bond proceeds	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-
Payment to Refunded Debt	-	-	-	(21,012,411)
Total Payment to refunded bonds escrow agent	-	-	-	(21,012,411)
Total Other financing sources (uses):	-	-	-	(1,814,361)
Net change in fund balance	(61)	(6,921)	8,139	(2,183,746)
Fund balances, beginning of year	202,007	87,008	800,946	5,186,388
Fund balance, end of period	201,946	80,086	809,085	3,002,642

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 8/31/2026

	Current Year Actual	Total Budget - Original	Total Budget Variance - Original
Revenues:			
Non-ad valorem assessments	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00
Investment income	25,072.23	0.00	25,072.23
Miscellaneous	8,119.65	0.00	8,119.65
Total Revenues:	33,191.88	0.00	33,191.88
Expenditures:			
Physical Environment			
ADM/OPS SALARIES	2,360,696.80	2,800,734.00	440,037.20
ENGINEERING FEES	7,405.00	35,000.00	27,595.00
LEGAL SERVICES	92,255.41	110,000.00	17,744.59
IT Services	72,102.01	85,632.00	13,529.99
MOWING & LANDSCAPE MAINTENANCE	35,835.75	55,976.00	20,140.25
ELECTRICITY	16,552.21	30,744.00	14,191.79
INSURANCE-GENERAL	428,601.12	470,142.00	41,540.88
REPAIR & MAINT-BLDG	70,628.48	80,000.00	9,371.52
R & M - HVAC REPAIRS	14,204.00	50,000.00	35,796.00
PUBLIC INFORMATION	26,397.83	37,100.00	10,702.17
FUEL-VEHICLES	54,380.00	76,000.00	21,620.00
Other	1,328,099.92	1,704,525.00	376,425.08
Total Physical Environment	4,507,158.53	5,535,853.00	1,028,694.47
Capital outlay			
BUILDINGS	71,282.00	45,000.00	(26,282.00)
IMPRVMNTS OTHER THAN BLDG	0.00	0.00	0.00
MACHINERY & EQUIPMENT	278,537.19	235,500.00	(43,037.19)
Other	0.00	0.00	0.00
Total Capital outlay	349,819.19	280,500.00	(69,319.19)
Principal	19,615.66	19,616.00	0.34
Interest	356.88	603.00	246.12
Total Expenditures:	4,876,950.26	5,836,572.00	959,621.74
Excess (deficiency) of revenues over expenditures	(4,843,758.38)	(5,836,572.00)	992,813.62
Other financing sources (uses):			
Transfers in	4,718,392.77	5,836,572.00	(1,118,179.23)
Transfers out	0.00	0.00	0.00
Capital contributions from landowners	0.00	0.00	0.00
Proceeds from sales/disposals of capital assets	35,375.00	0.00	35,375.00
Insurance proceeds	2,061.73	0.00	2,061.73
Total Other financing sources (uses):	4,755,829.50	5,836,572.00	(1,080,742.50)
Net change in fund balance	(87,928.88)	0.00	(87,928.88)
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	1,165,433.07	0.00	1,165,433.07

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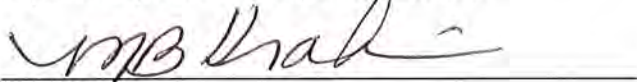
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WPB Palm Beach Post 09/28/2025

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NOTICE OF ANNUAL MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that in satisfaction of the requirements of Chapter 189.015 (1), Florida Statutes, the following is a list of regular meetings of the Board of Supervisors of Northern Palm Beach County Improvement District, as well as possible additional Board of Supervisors or Committee meetings that may be held between Oct. 1, 2025 and Sept. 30, 2026. All such meetings will begin at 8:00 a.m. and, unless held by means of a virtual electronic medium in those instances where legally authorized to do so, will be held in the Administrative Building and Emergency Operations Center, 359 Hiatt Drive, Palm Beach Gardens, Florida 33418.

Regular Board of Supervisors meetings will be held on 10/22/2025, 11/19/2025, 12/17/2025, 01/28/2026, 02/25/2026, 03/25/2026, 04/22/2026, 05/27/2026, 06/24/2026, 07/22/2026, 08/26/2026 and 09/23/2026.

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

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

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

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

BOARD OF SUPERVISORS
NORTHERN PALM BEACH COUNTY
IMPROVEMENT DISTRICT

Matthew J. Boykin, President
September 28, 2025 11644459