

*North Powerline Road  
Community Development District*

*Meeting Agenda*

*April 28, 2021*

# AGENDA

# *North Powerline Road*

## *Community Development District*

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219 E. Livingston St., Orlando, Florida 32801  
Phone: 407-841-5524 – Fax: 407-839-1526

April 21, 2021

**Board of Supervisors  
North Powerline Road  
Community Development District**

Dear Board Members:

A meeting of the Board of Supervisors of **North Powerline Road Community Development District** will be held **Wednesday, April 28, 2021 at 10:00 AM at 346 East Central Ave., Winter Haven, FL 33880.**

**Call-In Information:** 1-646-876-9923

**Meeting ID:** 924 7574 4525

Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period (<sup>1</sup>Speakers will fill out a card and submit it to the District Manager prior to the beginning of the meeting)
3. Approval of Minutes of the April 6, 2021 Board of Supervisors Meeting
4. Presentation of Third Amended and Restated Engineer's Report (*to be provided under separate cover*)
5. Presentation of Amended and Restated Master Assessment Methodology (*to be provided under separate cover*)
6. Consideration of Resolution 2021-07 Declaring Special Assessments on Boundary Amendment Parcel
7. Consideration of Resolution 2021-08 Setting a Public Hearing on the Imposition of Special Assessments on Boundary Amendment Parcel
8. Consideration of Resolution 2021-14 Approving the Proposed Fiscal Year 2022 Budget (Suggested Date: July 28, 2021), Declaring Special Assessments, and Setting the Public Hearings on the Fiscal Year 2022 Budget and the Imposition of Operations & Maintenance Assessments (*budget to be provided under separate cover*)

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<sup>1</sup> Comments will be limited to three (3) minutes

9. Public Hearing

A. Public Hearing on the District's Use of the Uniform Method of Levying, Collection & Enforcement of Non-Ad Valorem Assessments on Boundary Amendment Parcel

- i. Consideration of Resolution 2021-15 Expressing the District's Intent to Utilize the Uniform Method of Collection on Boundary Amendment Parcel

10. Consideration of Proposals for Series 2020 Arbitrage Rebate Services

A. AMTEC

B. Grau & Associates

11. Staff Reports

A. Attorney

B. Engineer

C. District Manager's Report

- i. Approval of Check Register
- ii. Balance Sheet & Income Statement
- iii. Ratification of Requisitions
  - a) Summary of Series 2020 Phase 1 Requisitions #37 to #46
  - b) Series 2020 Phase 2 Requisitions #33 to #35

12. Other Business

13. Supervisors Requests and Audience Comments

14. Adjournment

The second order of business is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items. Speakers must fill out a Request to Speak form and submit it to the District Manager prior to the beginning of the meeting.

The third order of business is the approval of the minutes from the April 6, 2021 Board of Supervisors Meeting. A copy of the minutes is enclosed for your review.

The fourth order of business is the Presentation of Third Amended and Restated Engineer's Report. *Report to be provided under separate cover.*

The fifth order of business is the Presentation of Amended and Restated Master Assessment Methodology. *Report to be provided under separate cover.*

The sixth order of business is the Consideration of Resolution 2021-07 Declaring Special Assessments on Boundary Amendment Parcel. A copy of the resolution is enclosed for your review.

The seventh order of business is the Consideration of Resolution 2021-08 Setting a Public Hearing on the Imposition of Special Assessments on Boundary Amendment Parcel. A copy of the resolution is enclosed for your review. *The budget will be provided under separate cover.*

The eighth order of business is the Consideration of Resolution 2021-14 Approving the Proposed Fiscal Year 2022 Budget (Suggested Date: July 28, 2021), Declaring Special Assessments, and Setting the Public Hearings on the Fiscal Year 2022 Budget and the Imposition of Operations & Maintenance Assessments. The resolution is enclosed for your review.

The ninth order of business is the Public Hearing. Section A is the Public Hearing on the District's Use of the Uniform Method of Levying, Collection & Enforcement of Non-Ad Valorem Assessments on the Boundary Amendment Parcel. Sub-Section 1 is the Consideration of Resolution 2021-15 Expressing the District's Intent to Utilize the Uniform Method of Collection on the Boundary Amendment Parcel. A copy of the resolution is enclosed for your review.

The tenth order of business is the Consideration of Proposals for Series 2020 Arbitrage Rebate Services. Section A is a proposal from AMTEC and Section B is a proposal from Grau & Associates. A copy of the proposals are enclosed for your review.

The eleventh order of business is Staff Reports. Section C is the District Manager's report. Sub-Section 1 is the Approval of Check Register and Sub-Section 2 is the Balance Sheet and Income Statement. Both are enclosed for your review. Sub-Section 3 is the Ratification of Requisitions. Section (a) includes a Summary of Series 2020 Phase 1 Requisitions #37 to #46. Section (b) includes Series 2020 Phase 2 Requisitions #33 to #35. A copy of the summary and requisitions are enclosed for your review.

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please do not hesitate to contact me.

Sincerely,

Jill Burns  
District Manager

CC: Roy Van Wyk, District Counsel

# MINUTES

**MINUTES OF MEETING  
NORTH POWERLINE ROAD  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the North Powerline Road Community Development District was held on Thursday, **April 6, 2021** at 2:00 p.m. at 346 East Central Ave., Winter Haven, Florida.

Present and constituting a quorum:

Lauren Schwenk	Vice Chairman
Kevin Chinoy	Assistant Secretary
Phillip Allende	Assistant Secretary
Andrew Rhinehart <i>via zoom</i>	Assistant Secretary

Also present were:

Jill Burns	District Manager/GMS
Michelle Rigoni	HGS

*The following is a summary of the discussions and actions taken at the April 6, 2021 North Powerline Road Community Development District's Regular Board of Supervisor's Meeting.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Burns called the meeting to order and called the roll. Three Board members were present in person constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

No members of the public were present via Zoom. There being no public comments, the next item followed.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the February 24,  
2021 Board of Supervisors Meeting**

Ms. Burns presented the February 24, 2021 meeting minutes and asked for any comments, corrections, or changes. The Board had no changes.

On MOTION by Mr. Allende, seconded by Ms. Schwenk, with all in favor, the Minutes of the February 24, 2021 Board of Supervisors Meeting, were approved.

**FOURTH ORDER OF BUSINESS****Review and Ranking of Proposals  
Received for the Bella-Vita Subdivision  
Phase 1B-1 & 1B-2 Berry Lane Bridge  
Over Horse Creek Project**

Ms. Burns reported that they had received two proposals: one from American Empire Builders, Inc. and one from Junior Davis. The total amount for the American Empire Builders is \$1,765,000 and the total from Junior Davis is \$2,540,000. The Board scored and ranked the two bidders together and took the recommendations of the engineer into consideration as well. Looking at the two bids the apparent low bidder is AEB (American Empire Builders). After receiving both bids, the engineer's recommendation would be that AEB be rewarded the contract. After scoring the proposals, AEB was awarded 100 points and Junior Davis was awarded 87 points, with the differential being price and schedule. The Board accepted the rankings and awarded the contract to AEB and authorized staff to send a notice of intent to Award to American Empire Builders, Inc.

On MOTION by Ms. Schwenk, seconded by Mr. Allende, with all in favor, Review and Ranking of Proposals Received for the Bella-Vita Subdivision Phase 1B-1 & 1B1-2 Lane Bridge Over Horse Creek Project and Acceptance of Ranking American Empire Builders, Inc. as #1 Ranking and Authorizing Staff to Send a Notice of Intent to Award, was approved.

**FIFTH ORDER OF BUSINESS****Consideration of Corrective Temporary  
Construction and Access Easement  
Agreement**

Ms. Rigoni went over the corrective change for the Board. During the time the Board approved the construction easement for Phase 2 there were transfers of land ownership that were not reflected in that easement. This corrects that exhibit, so the right areas are covered on the correct entities.



On MOTION by Ms. Schwenk, seconded by Mr. Allende, with all in favor, the Corrective Temporary Construction and Access Easement Agreement, was approved.

**SIXTH ORDER OF BUSINESS****Consideration of Resolution 2021-12  
Directing Chairman and District Staff to  
File a Petition Amending District  
Boundaries**

Ms. Burns stated that the information has been sent in and Ms. Rigoni added that they have had a request to add additional lands from the primary developer. For the record, she listed the parcel IDs that are associated with the boundary limit. They will subtract approximately 2.74 acres and the portion that is coming out is no longer being developed. The other parcels are located in Davenport. There are 5 parcels located in Polk County that will also be added which is directly west of the latest boundary amendment. The existing District as it stands today is 271.64 acres and as amended it will approximately be 377.66 acres. Again, they are subtracting 2.74 acres and adding 108.75 acres for a net expansion of 106.02 acres. All of the parcel numbers can be found in the agenda package.

On MOTION by Mr. Chinoy, seconded by Mr. Allende, with all in favor, Resolution 2021-12 Directing Chairman and District Staff to File a Petition Amending District Boundaries, was approved.

**SEVENTH ORDER OF BUSINESS****Consideration of Boundary Amendment  
Funding Agreement**

Ms. Burns stated that this agreement would be with JMBI Real Estate, LLC and they agree to fund the expenses associated with the boundary amendment. Under the terms of this agreement, they are not reimbursable to that entity.

On MOTION by Ms. Schwenk, seconded by Mr. Allende, with all in favor, the Boundary Amendment Funding Agreement with JMBI Real Estate, LLC, was approved.

**EIGHTH ORDER OF BUSINESS****Consideration of Resolution 2021-13  
Approving an Escrow Agreement —  
(ADDED)**

Ms. Burns noted that the eighth and ninth order of business can be discussed together. They had a conversation with Drew regarding having the District serve as the escrow agent. This resolution and this agreement will contemplate doing that. The landowner, JMBI Real Estate, LLC, will place \$500,000 into the escrow funds. The District will open an escrow account and once the invoices are received for the amenity expenses, it will be paid out that account that the District controls.

On MOTION by Ms. Schwenk, seconded by Mr. Allende, with all in favor, Resolution 2021-13 Approving an Escrow Agreement, was approved.

**NINTH ORDER OF BUSINESS****Consideration of Escrow Agreement with  
JMBI Real Estate, LLC — (ADDED)**

Information for this item was discussed above.

On MOTION by Ms. Schwenk, seconded by Mr. Allende, with all in favor, the Escrow Agreement with JMBI Real Estate, LLC, was approved.

**TENTH ORDER OF BUSINESS****Consideration of Revised Audit  
Engagement Letter from Grau &  
Associates with Increase in Services Price  
for Fiscal Year 2020 Audit**

Ms. Burns stated that the increase is due to issuance of the bonds. The contract was entered into when the District had not issued bonds. The new total is \$4,500 a year.

On MOTION by Ms. Schwenk, seconded by Mr. Allende, with all in favor, the Revised Audit Engagement Letter from Grau & Associates with Increase in Services Price for Fiscal Year 2020 Audit, was approved.

**ELEVENTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Ms. Rigoni had nothing further to report to the Board.

**B. Engineer**

There being none, the next item followed.

**C. District Manager's Report**

**i. Ratification of Summary of Requisitions**

**a. Series 2020 Phase 1 Requisitions #28 to #33 and #35 to #36**

**b. Series 2020 Phase 2 Requisitions #13 to #32**

Ms. Burns stated that these have already been ratified and just need to be approved by the Board.

On MOTION by Ms. Schwenk, seconded by Mr. Allende, with all in favor, Series 2020 Phase 1 Requisition #28 to #33 and #35 to #36 and Series 2020 Phase 2 Requisitions #13 to #32, were ratified.
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**TWELFTH ORDER OF BUSINESS**

**Other Business**

There being none, the next item followed.

**THIRTEENTH ORDER OF BUSINESS**

**Supervisors Requests and Audience Comments**

There being none, the next item followed.

**FOURTEENTH ORDER OF BUSINESS**

**Adjournment**

Ms. Burns asked for a motion to adjourn.

On MOTION by Ms. Schwenk, seconded by Mr. Allende, with all in favor, the meeting was adjourned.
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Secretary / Assistant Secretary

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Chairman / Vice Chairman

## SECTION IV

*Item will be  
provided under  
separate cover.*

## SECTION V

*Item will be  
provided under  
separate cover.*

## SECTION VI



## RESOLUTION 2021-07

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT ADOPTING AND CONFIRMING THE MASTER ASSESSMENT METHODOLOGY; ADOPTING AND CONFIRMING THE MASTER ENGINEER'S REPORT FOR ANNEXED PARCELS; DECLARING SPECIAL ASSESSMENTS; INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THOSE INFRASTRUCTURE IMPROVEMENTS WHOSE COST IS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH SPECIAL ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH SPECIAL ASSESSMENTS SHALL BE PAID; DESIGNATING LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; ADOPTING A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR PUBLICATION OF THIS RESOLUTION.**

**WHEREAS**, the Board of Supervisors (the "Board") of the North Powerline Road Community Development District (the "District") previously determined to undertake the construction and maintenance of certain infrastructure improvements within the District, and evidenced its intent to defray the cost of such improvements through the levy and collection of assessments against property within the District benefitted by such improvements, pursuant to Resolutions 2018-23, 2018-24, 2018-32, 2020-04, 2020-05, 2020-08, 2020-11, 2020-12 and 2020-15 (together, the "Assessment Resolutions"); and

**WHEREAS**, On December 1, 2020, the Board of County Commissioners of Polk County Florida adopted Ordinance No. 20-046, effective December 2, 2020 amending the external boundaries of the District to include an additional 75.69 acres of land (the "Expansion Parcel"); and

**WHEREAS**, the District hereby determines to undertake, install, plan, establish, construct or reconstruct, enlarge or extend, equip, acquire, operate, and/or maintain the infrastructure improvements described in the District's *Third Amended and Restated Engineer's Report for Capital Improvements*, dated \_\_\_\_\_ 2021, attached hereto as **Exhibit A** and incorporated herein by reference (the "Engineer's Report"); and

**WHEREAS**, the Engineer's Report details the scope and cost of public Improvements necessary to serve the Expansion Parcel ("Improvements"); and

**WHEREAS**, it is in the best interest of the District to pay the cost of the public Improvements by imposing and collecting special assessments pursuant to Chapter 190, *Florida Statutes* (the "Assessments") upon the Expansion Parcel; and

**WHEREAS**, the District is empowered by Chapter 190, the Uniform Community Development District Act, Chapter 170, Supplemental and Alternative Method of Making Local Municipal Improvements, and Chapter 197, the Uniform Method for the Levy, Collection, and Enforcement of Non-Ad Valorem Assessments, *Florida Statutes*, to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain the Public Improvements and to impose, levy and collect the Assessments; and

**WHEREAS**, the District hereby determines that benefits will accrue to the Expansion Parcel, the amount of those benefits, and that special assessments will be made in proportion to the benefits

received as set forth in the *Amended and Restated Master Assessment Methodology*, dated \_\_\_\_\_, 2021, (the "Assessment Report"), attached hereto as **Exhibit B** and incorporated herein by reference and on file at the office of the District Manager, c/o Governmental Management Services – Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801 (the "District Records Office"); and

**WHEREAS**, the District hereby determines that the Assessments to be levied on the Expansion Parcel will not exceed the benefit to the property improved as set forth in the Assessment Report

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT:**

1. Assessments shall be levied to defray a portion of the cost of the Improvements benefitting the Expansion Parcel as specified in the Assessment Report.

2. The nature and general location of, and plans and specifications for, the Improvements benefitting the Expansion Parcel are described in **Exhibit A**, which is on file at the District Records Office. **Exhibit B** is also on file and available for public inspection at the same location.

3. The total estimated cost of the Improvements benefitting the Expansion Parcel is \$\_\_\_\_\_ (the "Estimated Cost").

4. The Assessments will defray approximately \$\_\_\_\_\_, which includes the Estimated Cost, plus financing-related costs, capitalized interest and a debt service reserve.

5. The manner in which the Assessments shall be apportioned and paid is set forth in **Exhibit B**, including provisions for supplemental assessment resolutions.

6. The Assessments shall be levied, within the District, on all lots and lands adjoining and contiguous or bounding and abutting upon the Improvements or specially benefitted thereby and further designated by the assessment plat hereinafter provided for.

7. There is on file, at the District Records Office, an assessment plat showing the area to be assessed, with certain plans and specifications describing the Improvements and the estimated cost of the Improvements, all of which shall be open to inspection by the public.

8. Commencing with the year in which the Assessments are levied and confirmed, the Assessments shall be paid in not more than (30) thirty annual installments. The Assessments may be payable at the same time and in the same manner as are ad-valorem taxes and collected pursuant to Chapter 197, *Florida Statutes*; provided, however, that in the event the uniform non-ad valorem assessment method of collecting the Assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Assessments may be collected as is otherwise permitted by law.

9. The District Manager has caused to be made a preliminary assessment roll, in accordance with the method of assessment described in **Composite Exhibit B** hereto, which shows the lots and lands assessed, the amount of benefit to and the assessment against each lot or parcel of land

and the number of annual installments into which the assessment may be divided, which assessment roll is hereby adopted and approved as the District's preliminary assessment roll.

**10.** The Board shall adopt a subsequent resolution to fix a time and place at which the owners of property to be assessed or any other persons interested therein may appear before the Board and be heard as to the propriety and advisability of the assessments or the making of the Improvements, the cost thereof, the manner of payment therefore, or the amount thereof to be assessed against each property as improved.

**11.** The District Manager is hereby directed to cause this Resolution to be published twice (once a week for two (2) consecutive weeks) in a newspaper of general circulation within Polk County and to provide such other notice as may be required by law or desired in the best interests of the District.

**12.** This Resolution is intended to amend and supplement the Assessment Resolutions relating to the District's levy of special assessments on certain lands within the boundaries of the District benefitting from the Improvements. As such, all such prior resolutions, including but not limited to the Assessment Resolutions, remain in full force and effect, except to the extent provided for herein.

**13.** This Resolution shall become effective upon its passage.

**14.** The invalidity or enforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

*[Remainder of this page intentionally left blank]*

PASSED AND ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2021.

Attest:

**NORTH POWERLINE ROAD COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chairperson, Board of Supervisors

**Exhibit A:**     *Third Amended and Restated Engineer's Report for Capital Improvements*, dated  
                  \_\_\_\_\_, 2021

**Exhibit B:**     *Amended and Restated Master Assessment Methodology*, dated \_\_\_\_\_, 2021

## SECTION VII

**RESOLUTION 2021-08**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT SETTING A PUBLIC HEARING TO BE HELD ON \_\_\_\_\_, 2021, AT \_\_\_\_:\_\_\_\_ A/P.M., AT THE OFFICES OF CASSIDY HOMES, 346 EAST CENTRAL AVENUE, WINTER HAVEN, FLORIDA 33880, FOR THE PURPOSE OF HEARING PUBLIC COMMENT ON IMPOSING SPECIAL ASSESSMENTS ON CERTAIN LANDS WITHIN THE DISTRICT GENERALLY DESCRIBED AS THE NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT IN ACCORDANCE WITH CHAPTERS 170, 190, AND 197, FLORIDA STATUTES.**

WHEREAS, the Board of Supervisors of the North Powerline Road Community Development District ("Board") previously adopted Resolution 2021-\_\_, entitled:

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT ADOPTING AND CONFIRMING THE MASTER ASSESSMENT METHODOLOGY; ADOPTING AND CONFIRMING THE MASTER ENGINEER'S REPORT FOR ANNEXED PARCELS; DECLARING SPECIAL ASSESSMENTS; INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THOSE INFRASTRUCTURE IMPROVEMENTS WHOSE COST IS TO BE DEFRAID BY THE SPECIAL ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH SPECIAL ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH SPECIAL ASSESSMENTS SHALL BE PAID; DESIGNATING LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; ADOPTING A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR PUBLICATION OF THIS RESOLUTION.**

WHEREAS, in accordance with Resolution 2021-\_\_, a preliminary assessment roll has been prepared and all other conditions precedent set forth in Chapters 170, 190, and 197, *Florida Statutes*, to the holding of the aforementioned public hearing have been satisfied, and the roll and related documents are available for public inspection at the offices of Governmental Management Services – Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801 ("District Records Office") and at the Offices of Cassidy Homes, 346 East Central Avenue, Winter Haven, Florida 33880 ("Local District Records Office").

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1.** There is hereby declared a public hearing to be held at \_\_\_\_: \_\_\_\_ a/p.m., on \_\_\_\_, 2021, at the Offices of Cassidy Homes, 346 East Central Avenue, Winter Haven, Florida 33880, for the purpose of hearing comment and objections to the proposed special assessment program for community improvements as identified in the preliminary assessment roll, a copy of which is on file.

It is anticipated that the public hearing and meeting will take place at the location above. In the event that the COVID-19 public health emergency prevents the hearing and meeting from occurring in-person or if future governmental orders so authorize, the meeting

and public hearing may be conducted remotely, using communications media technology pursuant to applicable governmental orders, including but not limited to Executive Orders 20-52, 20-69, 20-123 and 20-246, issued by Governor DeSantis of the State of Florida, and any extensions or supplements thereof, and pursuant to Section 120.54(5)(b)2., *Florida Statutes*.

While it may be necessary to hold the above referenced public hearing and meeting utilizing communications media technology due to the current COVID-19 public health emergency, the District fully encourages public participation in a safe and efficient manner. To that end, anyone wishing to participate in the meeting and public hearing telephonically on the above date and time must call \_\_\_\_\_ and when prompted, enter meeting ID: \_\_\_\_\_. Information regarding this meeting and public hearing may be obtained from the District's website at <https://northpowerlineroadcdd.com/> or by contacting the District Manager, Jillian Burns, at jburns@gmscfl.com or by calling (407) 841-5524.

Affected parties may appear at that hearing or submit their comments in writing prior to the meeting to the office of the District Manager, Governmental Management Services – Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801, or by calling (407) 841-5524 or by emailing jburns@gmscfl.com.

**SECTION 2.** Notice of said hearing shall be advertised in accordance with Chapters 170, 190 and 197, *Florida Statutes*, and the District Manager is hereby authorized and directed to place said notice in a newspaper(s) of general circulation within Polk County, Florida (by two publications one week apart with the first publication at least twenty (20) days prior to the date of the hearing established herein). The District Manager shall file a publisher's affidavit with the District Secretary verifying such publication of notice. The District Manager is further authorized and directed to give thirty (30) days' written notice by mail of the time and place of this hearing to the owners of all property to be assessed and include in such notice the amount of the assessment for each such property owner, a description of the areas to be improved and notice that information concerning all assessments may be ascertained at the District Office. The District Manager shall file proof of such mailing by affidavit with the District Secretary.

**SECTION 3.** This Resolution shall become effective upon its passage.

*[Remainder of this page intentionally left blank]*

PASSED AND ADOPTED this \_\_\_\_ of \_\_\_\_\_, 2021.

ATTEST:

**NORTH POWERLINE ROAD  
COMMUNITY DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chairperson, Board of Supervisors



## SECTION VIII

## RESOLUTION 2021-14

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2021/2022; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGETS PURSUANT TO CHAPTERS 170, 190 AND 197, FLORIDA STATUTES; SETTING PUBLIC HEARINGS; ADDRESSING PUBLICATION; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the North Powerline Road Community Development District ("**District**") prior to June 15, 2021, proposed budgets ("**Proposed Budget**") for the fiscal year beginning October 1, 2021 and ending September 30, 2022 ("**Fiscal Year 2021/2022**"); and

**WHEREAS**, it is in the best interest of the District to fund the administrative and operations services (together, "**Services**") set forth in the Proposed Budget by levy of special assessments pursuant to Chapters 170, 190 and 197, Florida Statutes ("**Assessments**"), as set forth in the preliminary assessment roll included within the Proposed Budget; and

**WHEREAS**, the District hereby determines that benefits would accrue to the properties within the District, as outlined within the Proposed Budget, in an amount equal to or in excess of the Assessments, and that such Assessments would be fairly and reasonably allocated as set forth in the Proposed Budget; and

**WHEREAS**, the Board has considered the Proposed Budget, including the Assessments, and desires to set the required public hearings thereon;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT:**

**1. PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2021/2022 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

**2. DECLARING ASSESSMENTS.** Pursuant to Chapters 170, 190 and 197, Florida Statutes, the Assessments shall defray the cost of the Services in the total estimated amounts set forth in the Proposed Budget. The nature of, and plans and specifications for, the Services to be funded by the Assessments are described in the Proposed Budget and in the reports (if any) of the District Engineer, all of which are on file and available for public inspection at the "**District's Office**," c/o Governmental Management Services, 219 E. Livingston Street, Orlando, Florida 32801. The Assessments shall be levied within the District on all benefitted lots and lands, and shall be apportioned, all as described in the Proposed Budget and the preliminary assessment roll included therein. The preliminary assessment roll is also on file and

available for public inspection at the District's Office. The Assessments shall be paid in one more installments pursuant to a bill issued by the District in November of 2021, and pursuant to Chapter 170, Florida Statutes, or, alternatively, pursuant to the *Uniform Method* as set forth in Chapter 197, Florida Statutes.

**3. SETTING PUBLIC HEARINGS.** Pursuant to Chapters 170, 190, and 197, Florida Statutes, public hearings on the approved Proposed Budget and the Assessments are hereby declared and set for the following date, hour and location:

DATE: \_\_\_\_\_, 2021  
HOUR: \_\_\_\_\_  
LOCATION: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**4. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT(S).** The District Manager is hereby directed to submit a copy of the Proposed Budget to the City of Davenport and Polk County at least 60 days prior to the hearing set above.

**5. POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 3, and shall remain on the website for at least 45 days.

**6. PUBLICATION OF NOTICE.** The District shall cause this Resolution to be published once a week for a period of two weeks in a newspaper of general circulation published in Polk County. Additionally, notice of the public hearings shall be published in the manner prescribed in Florida law.

**7. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**8. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 28<sup>TH</sup> DAY OF APRIL, 2021.**

ATTEST:

**NORTH POWERLINE ROAD COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary

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

*Budget will be  
provided under  
separate cover.*

## SECTION IX

# SECTION A

# SECTION 1

## **RESOLUTION 2021-15**

### **RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT EXPRESSING ITS INTENT TO UTILIZE THE UNIFORM METHOD OF LEVYING, COLLECTING, AND ENFORCING NON-AD VALOREM ASSESSMENTS WHICH MAY BE LEVIED BY THE NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT IN ACCORDANCE WITH SECTION 197.3632, FLORIDA STATUTES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the North Powerline Road Community Development District (the “District”) was established pursuant to the provisions of Chapter 190, *Florida Statutes*, which authorizes the District to levy certain assessments which include benefit and maintenance assessments and further authorizes the District to levy special assessments pursuant to Chapters 170 and 197, *Florida Statutes*, for the acquisition, maintenance, construction, or reconstruction of assessable improvements authorized by Chapter 190, *Florida Statutes*; and

**WHEREAS**, the above referenced assessments are non-ad valorem in nature and, therefore, may be levied and collected under the provisions of Section 197.3632, *Florida Statutes*, in which the State of Florida has provided a uniform method for the levying, collecting, and enforcing such non-ad valorem assessments (the “Uniform Method”); and

**WHEREAS**, effective December 2, 2020, the boundaries of the District were subsequently amended by an ordinance of the Board of County Commissioners of Polk County, Florida, to include approximately 75.69 additional acres of land to those lands within the boundaries of the District (“Expansion Parcel”); and

**WHEREAS**, the Board has previously adopted Resolution 2021-09 declaring the intent to use the Uniform Method over the Expansion Parcel for the levy, collection and enforcement of non-ad valorem special assessments authorized by Section 197.3632, *Florida Statutes*, over certain lands within the District as described therein; and

**WHEREAS**, pursuant to Section 197.3632, *Florida Statutes*, the District has caused notice of a public hearing on the District’s intent to use the Uniform Method to be advertised weekly in a newspaper of general circulation within Polk County for four (4) consecutive weeks prior to such hearing; and

**WHEREAS**, the District has held a public hearing pursuant to Section 197.3632, *Florida Statutes*, where public and landowners were allowed to give testimony regarding the use of the Uniform Method; and

**WHEREAS**, the District desires to use the Uniform Method for the levy, collection and enforcement of non-ad valorem special assessments authorized by Section 197.3632, *Florida*



*Statutes*, for special assessments, including benefit and maintenance assessments, over all the lands in the District as further described in **Exhibit A**.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF  
SUPERVISORS OF THE NORTH POWERLINE ROAD COMMUNITY  
DEVELOPMENT DISTRICT:**

**SECTION 1.** The North Powerline Road Community Development District upon conducting its public hearing as required by Section 197.3632, *Florida Statutes*, hereby expresses its need and intent to use the Uniform Method of collecting assessments imposed by the District over the lands described in **Exhibit A**, as provided in Chapters 170 and 190, *Florida Statutes*, each of which are non-ad valorem assessments which may be collected annually pursuant to the provisions of Chapter 190, *Florida Statutes*, for the purpose of paying principal and interest on any and all of its indebtedness and for the purpose of paying the cost of operating and maintaining its assessable improvements. The legal description of the boundaries of the real property subject to a levy of assessments is attached and made a part of this Resolution as **Exhibit A**. The non-ad valorem assessments and the District's use of the uniform method of collecting its non-ad valorem assessment(s) may continue in any given year when the Board of Supervisors determines that use of the uniform method for that year is in the best interests of the District.

**SECTION 2.** The District's Secretary is authorized to provide the Property Appraiser and Tax Collector of Polk County and the Department of Revenue of the State of Florida with a copy of this Resolution and enter into any agreements with the Property Appraiser and/or Tax Collector necessary to carry out the provisions of this Resolution.

**SECTION 3.** If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

**SECTION 4.** This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

**PASSED AND ADOPTED** this 28<sup>th</sup> day of April, 2021.

ATTEST:

**NORTH POWERLINE ROAD COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

---

Chairperson, Board of Supervisors

**Exhibit A:** Legal Description of Expansion Parcel

**EXHIBIT A - Legal Description of Expansion Parcel**

## LEGAL DESCRIPTION:

### PARCEL 13: (272702-713000-040170)

THE NW 1/4 OF THE SW 1/4 OF THE SW 1/4 OF SECTION 2, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY; ALSO DESCRIBED AS LOTS 17 AND 18 IN THE SW 1/4 OF SECTION 2, FLORIDA DEVELOPMENT COMPANY SUB (PLAT BOOK 3, PAGE 60-63), LESS EXISTING ROAD RIGHT-OF-WAY.

### PARCEL 14: (272702-713000-040310)

TRACTS 31 AND 32 IN THE SW 1/4 OF SECTION 2, TOWNSHIP 27 SOUTH, RANGE 27 EAST, OF FLORIDA DEVELOPMENT COMPANY TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

### PARCEL 15: (272703-713500-020070)

TRACTS G AND H IN THE SE 1/4 OF SECTION 3, TOWNSHIP 27 SOUTH, RANGE 27 EAST, OF FLORIDA DEVELOPMENT COMPANY TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

### PARCEL 16: (272710-730000-010901 AND 272710-730000-011202)

#### PARCEL 1:

TRACTS "L" AND "M" OF FLORIDA DEVELOPMENT CO. TRACT SUBDIVISION, LYING IN THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 10, TOWNSHIP 27 SOUTH, RANGE 27 EAST, ACCORDING TO THE MAP OR PLAT THEREOF, AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA;

LESS AND EXCEPT THE FOLLOWING FIVE DESCRIBED LANDS:

(1) BEGINNING AT A POINT 411.63 FEET NORTH AND 30 FEET WEST OF THE SOUTHEAST CORNER OF THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 10, TOWNSHIP 27 SOUTH, RANGE 27 EAST; THENCE WEST 61.25 FEET, THENCE SOUTH 190.82 FEET, THENCE EAST 61.15 FEET, THENCE NORTH 190.81 FEET TO THE POINT OF BEGINNING; ABOVE DESCRIBED PARCEL BEING A PART OF LOT "M" OF FLORIDA DEVELOPMENT COMPANY SUBDIVISION.

(2) BEGINNING AT A POINT IN THE CENTERLINE OF A CONCRETE DRIVEWAY AT ITS INTERSECTION WITH THE SOUTH LINE OF LOT "M" IN THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 10, TOWNSHIP 27 SOUTH, RANGE 27 EAST, ACCORDING TO THE PLAT OF FLORIDA DEVELOPMENT CO. TRACT SUBDIVISION, RECORDED IN PLAT BOOK 3, PAGES 60 ET SEQ., 577.92 FEET WEST OF THE SOUTHEAST CORNER OF SAID LOT "M" AND RUN THENCE NORTHERLY WITH THE CENTERLINE OF SAID CONCRETE DRIVEWAY 125 FEET, THENCE WEST TO THE WEST LINE OF SAID LOT "M", THENCE SOUTH ALONG THE WEST LINE OF SAID LOT "M" TO THE SOUTH LINE OF LOT "M", THENCE EAST TO THE POINT OF BEGINNING.

(3) BEGINNING AT A POINT IN THE CENTERLINE OF A CONCRETE DRIVEWAY AT ITS INTERSECTION WITH THE SOUTH LINE OF LOT "M" IN THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 10, TOWNSHIP 27 SOUTH, RANGE 27 EAST, 577.92 FEET WEST OF THE SOUTHEAST CORNER OF SAID LOT "M", THENCE NORTHERLY WITH THE CENTERLINE OF SAID CONCRETE DRIVEWAY 125 FEET, THENCE EAST 75 FEET, THENCE SOUTH 125 FEET, THENCE WEST 78.5 FEET TO THE POINT OF BEGINNING.

(4) BEGINNING AT A POINT IN THE WEST LINE OF LOT "M" IN THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 10, TOWNSHIP 27 SOUTH, RANGE 27 EAST, WHERE AN IRON PIPE IS SET IN THE WEST LINE OF SAID LOT "M" APPROXIMATELY 225 FEET NORTH OF THE SOUTH LINE OF SAID LOT "M", RUN THENCE EAST 150 FEET, THENCE NORTH 50 FEET, THENCE WEST 150 FEET TO THE WEST LINE OF SAID LOT "M", THENCE SOUTH ON THE WEST LINE OF SAID LOT "M" TO THE POINT OF BEGINNING.

(5) BEGIN AT A POINT IN THE WEST LINE OF LOT "M" OF FLORIDA DEVELOPMENT CO. TRACT SUBDIVISION, PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, LYING IN THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 10, TOWNSHIP 27 SOUTH, RANGE 27 EAST, WHERE AN IRON PIPE IS SET IN THE WEST LINE OF SAID LOT "M" APPROXIMATELY 225 FEET NORTH OF THE SOUTH LINE OF SAID LOT "M" FOR A POINT OF BEGINNING, RUN THENCE EAST 150 FEET, THENCE SOUTH 100 FEET, MORE OR LESS, TO A POINT 125 FEET NORTH OF THE SOUTH BOUNDARY LINE OF SAID LOT "M", THENCE WEST 150 FEET TO THE WEST BOUNDARY LINE OF SAID LOT "M", THENCE NORTH THE WEST LINE OF SAID LOT "M" TO THE POINT OF BEGINNING.



## LEGAL DESCRIPTION:

### Parcel 2:

THAT PORTION OF TRACTS I AND K IN THE NORTHEAST 1/4 OF SECTION 10, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, AS SHOWN ON THE PLAT OF FLORIDA DEVELOPMENT COMPANY SUBDIVISION, RECORDED IN PLAT BOOK 3, PAGES 60 THROUGH 63, OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA, DESCRIBED AS:

COMMENCE AT THE NORTHEAST CORNER OF SAID SECTION 10 AND RUN SOUTH 00 DEGREES 16 MINUTES 36 SECONDS WEST, 15.00 FEET TO A POINT ON THE SOUTH RIGHT OF WAY LINE OF HORSE SHOE CREEK ROAD, ALSO KNOWN AS PALMETTO STREET; THENCE NORTH 89 DEGREES 47 MINUTES 39 SECONDS WEST ALONG SAID SOUTH RIGHT OF WAY LINE, 15.00 FEET TO THE WEST RIGHT OF WAY LINE OF AN UNOPENED PLATTED RIGHT OF WAY, AND THE POINT OF BEGINNING; THENCE SOUTH 00 DEGREES 16 MINUTES 36 SECONDS WEST ALONG SAID WEST RIGHT OF WAY LINE, 647.46 FEET TO THE SOUTH BOUNDARY OF SAID TRACT K; THENCE NORTH 89 DEGREES 49 MINUTES 06 SECONDS WEST ALONG SAID SOUTH BOUNDARY OF TRACT K, 625.98 FEET TO THE EAST RIGHT OF WAY LINE OF EAST BOULEVARD; THENCE NORTH 00 DEGREES 20 MINUTES 54 SECONDS WEST ALONG SAID EAST RIGHT OF WAY LINE, 15.00 FEET TO THE SOUTHWEST CORNER OF LOT 6 OF HARTTS SUBDIVISION, FIRST ADDITION, RECORDED IN PLAT BOOK 90, PAGE 15, OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA; THENCE SOUTH 89 DEGREES 49 MINUTES 06 SECONDS EAST ALONG THE SOUTH BOUNDARY OF SAID LOT 6, 145.00 FEET TO THE SOUTHEAST CORNER OF SAID LOT 6; THENCE NORTH 00 DEGREES 20 MINUTES 54 SECONDS WEST ALONG THE EAST BOUNDARY OF SAID LOT 6, AND THE EAST BOUNDARY OF LOT 1 OF HARTTS SUBDIVISION, RECORDED IN PLAT BOOK 89, PAGE 33, OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA, 132.50 FEET; THENCE SOUTH 89 DEGREES 49 MINUTES 06 SECONDS EAST, 155.00 FEET; THENCE NORTH 00 DEGREES 20 MINUTES 54 SECONDS WEST PARALLEL WITH THE EAST BOUNDARY OF SAID HARTTS SUBDIVISION, 500.12 FEET TO A POINT ON THE SOUTH RIGHT OF WAY LINE OF A PLATTED RIGHT OF WAY LINE LYING 15.00 FEET SOUTH OF THE NORTH BOUNDARY OF SAID SECTION 10; THENCE SOUTH 89 DEGREES 47 MINUTES 39 SECONDS EAST, ALONG SAID RIGHT OF WAY LINE, 333.04 FEET TO THE POINT OF BEGINNING.

### PARCEL 3:

THAT PORTION OF SAID TRACT I OF SAID FLORIDA DEVELOPMENT COMPANY SUBDIVISION IN THE NORTHEAST 1/4 OF SAID SECTION 10, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, LYING NORTH OF PALMETTO STREET/HORSE SHOE CREEK ROAD, AS NOW IN USE, LESS AND EXCEPT RIGHTS OF WAY OF RECORD AND/OR IN USE.

### PARCEL 17: (272710-730000-012000)

LOT 21 AND THE EAST 264 FEET OF LOT 20 IN THE NE 1/4 OF SECTION 10, TOWNSHIP 27 SOUTH, RANGE 27 EAST, OF FLORIDA DEVELOPMENT COMPANY TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, LESS AND EXCEPT THE NORTH 226.0 FEET OF THE EAST 175.4 FEET OF SAID LOT 21.

### AND

TRACT 28 IN THE NE 1/4 OF SECTION 10, TOWNSHIP 27 SOUTH, RANGE 27 EAST, OF FLORIDA DEVELOPMENT COMPANY TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA; LESS AND EXCEPT THE SOUTH 25 FEET THEREOF FOR ROAD RIGHT-OF-WAY CONVEYED TO POLK COUNTY IN O.R. BOOK 1234, PAGE 482, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

### PARCEL 18: (272710-730000-012200)

LOTS 22 AND 23 IN THE NE 1/4 OF SECTION 10, TOWNSHIP 27 SOUTH, RANGE 27 EAST, FLORIDA DEVELOPMENT COMPANY TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

### LESS AND EXCEPT

A PORTION OF TRACT 22 IN THE NE 1/4 OF SECTION 10, TOWNSHIP 27 SOUTH, RANGE 27 EAST, FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, BEING DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHWEST CORNER OF SAID TRACT 22; THENCE NORTH 89°43'39" EAST ALONG THE NORTH LINE OF SAID TRACT 22, A DISTANCE OF 223.00 FEET TO THE POINT OF BEGINNING; THENCE SOUTH 00°16'21" EAST, 120.00 FEET; THENCE NORTH 89°43'39" EAST, 110.00 FEET; THENCE NORTH 00°16'21" WEST, 120.00 FEET TO SAID NORTH LINE OF TRACT 22; THENCE SOUTH 89°43'39" WEST ALONG SAID NORTH LINE OF TRACT 22, A DISTANCE OF 110.00 FEET TO THE POINT OF BEGINNING.

LEGAL DESCRIPTION:

PARCEL 19: (272710-730000-020500, 272710-733500-006011)

TRACTS 5 AND 6 IN SE 1/4 OF SECTION 10, TOWNSHIP 27 SOUTH, RANGE 27 EAST, FLORIDA DEVELOPMENT COMPANY TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, LESS THE NORTH 25 FEET FOR ROAD RIGHT-OF-WAY.

AND

THE WEST 45 FEET OF BLOCK 6, AND THE WEST 45 FEET OF SYLVAN WAY, DRUID HILLS UNIT NUMBER ONE ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 15, PAGE 19, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

PARCEL 20: (272703-713500-010232)

SOUTH 100 FEET OF WEST 84.74 FEET OF TRACT 23, SOUTH 15 FEET OF TRACT 25 AND SOUTH 15' OF E ¼ OF TRACT 26 AND W ¼ OF TRACT 26 AND SOUTH 15 FEET OF TRACT 27, FLORIDA DEVELOPMENT COMPANY SUBDIVISION, ACCORDING TO PLAT THEREOF AND RECORDED IN PLAT BOOK 3 PAGES 60 THROUGH 63, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

CONTAINING 75.69 AC. MORE OR LESS

# SECTION X

# SECTION A

**Arbitrage Rebate Computation  
Proposal For  
North Powerline Road  
Community Development District  
(Polk County, Florida)  
\$12,685,000 Special Assessment Bonds  
Series 2020**







# AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane  
Avon, CT 06001  
(T) 860-321-7521  
(F) 860-321-7581

[www.amteccorp.com](http://www.amteccorp.com)

April 7, 2021

North Powerline Road Community Development District  
c/o Ms. Lisa Cruz  
Governmental Management Services-CF, LLC  
6200 Lee Vista Boulevard, Suite 300  
Orlando, FL 32822

Re: \$12,685,000 North Powerline Road Community Development District (Polk County, Florida),  
Special Assessment Bonds , Series 2020

To Whom It May Concern:

AMTEC is an independent consulting firm that specializes in arbitrage rebate calculations. We have the ability to complete rebate computations for the above-referenced North Powerline Road Community Development District (the "District") Series 2020 bond issue (the "Bonds"). We do not sell investments or seek an underwriting role. As a result of our specialization, we offer very competitive pricing for rebate computations. Our typical fee averages less than \$1,000 per year, per issue and includes up to five years of annual rebate liability reporting.

### **Firm History**

AMTEC was incorporated in 1990 and maintains a prominent client base of colleges and universities, school districts, hospitals, cities, state agencies and small-town bond issuers throughout the United States. We currently compute rebate for more than 6,600 bond issues and have delivered thousands of rebate reports. The IRS has never challenged our findings.

### **Southeast Client Base**

We provide arbitrage rebate services to over 350 bond issues aggregating more than \$9.1 billion of tax-exempt debt in the southeastern United States. We have recently performed computations for the Magnolia West, East Park, Palm Coast Park, and Town Center at Palm Coast Park Community Development Districts. Additionally, we are exclusive rebate consultant to the Town of Palm Beach and Broward County in Florida. Nationally, we are rebate consultants for the City of Lubbock (TX), the City of Tulsa (OK) and the States of Connecticut, New Jersey, Montana, West Virginia, Vermont, Mississippi and Alaska.

We have prepared a Proposal for the computation of arbitrage for the District's Bonds. We have established a "bond year end" of December 14<sup>th</sup>, based upon the anniversary date of the Bonds in December 2020.

## Proposal

We are proposing rebate computation services based on the following:

- \$12,685,000 Series 2020 Special Assessment Bonds;
- Fixed Rate Debt; and
- Acquisition & Construction, Capitalized Interest, Cost of Issuance and Debt Service Accounts.

Should the Tax Agreement require rebate computations for any other accounts, computations will be extended to include those accounts at no additional cost to the District.

Our guaranteed fee for rebate computations for the Series 2020 Bonds is \$450 per year and will encompass all activity from December 14, 2020, the date of the closing, through December 14, 2025, the end of the 5<sup>th</sup> Bond Year and initial Computation Date. The fee is based upon the size as well as the complexity. Our fee is payable upon your acceptance of our rebate reports, which will be delivered shortly after the report dates specified in the following table.

### **AMTEC's Professional Fee – \$12,685,000 Series 2020 Special Assessment Bonds**

<b>Report Date</b>	<b>Type of Report</b>	<b>Period Covered</b>	<b>Fee</b>
November 30, 2021	Rebate and Opinion	Closing – November 30, 2021	\$450
November 30, 2022	Rebate and Opinion	Closing – November 30, 2021	\$450
November 30, 2023	Rebate and Opinion	Closing – November 30, 2021	\$450
November 30, 2024	Rebate and Opinion	Closing – November 30, 2021	\$450
December 14, 2025	Rebate and Opinion	Closing – December 14, 2025	\$450

**In order to begin, we are requesting copies of the following documentation:**

1. Arbitrage Certificate or Tax Regulatory Agreement.
2. IRS Form 8038-G.
3. Closing Memorandum.
4. US Bank statements for all accounts from December 14, 2020, the date of the closing, through each report date.

### **AMTEC's Scope of Services**

Our standard engagement includes the following services:

- Review of all bond documents and account statements for possible rebate exceptions;
- Computation of the rebate liability and/or the yield restricted amount, in accordance with Section 148 of the Internal Revenue Code, commencing with the date of the closing through required reporting date of the Bonds;
- Independent calculation of the yield on the Bonds to ensure the correct basis for any rebate liability. This effort provides the basis for our unqualified opinion;
- Reconciliation of the sources and uses of funds from the bond documentation;

- Calculation and analysis of the yield on all investments, subject to the Regulations, for each computation period;
- Production of rebate reports, indicating the above stated information, and the issuance of the AMTEC Opinion;
- Recommendations for proactive rebate management;
- Commingled funds, transferred proceeds and yield restriction analyses, if necessary;
- Preparation of IRS Form 8038-T and any accompanying documentation, should a rebate payment be required;
- We will discuss the results of our Reports with you, your auditors, and our continued support in the event of an IRS inquiry; and
- We guarantee the completeness and accuracy of our work.

The District agrees to furnish AMTEC with the required documentation necessary to fulfill its obligation under the scope of services. The District will make available staff knowledgeable about the bond transactions, investments and disbursements of bond proceeds.

The District agrees to pay AMTEC its fee after it has been satisfied that the scope of services, as outlined under the Proposal, has been fulfilled. AMTEC agrees that its fee is all-inclusive and that it will not charge the District for any expenses connected with this engagement.

The parties have executed this Agreement on \_\_\_\_\_, 2021.

North Powerline Road  
Community Development District

Consultant: American Municipal Tax-Exempt  
Compliance Corporation



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

By: Michael J. Scarfo  
Senior Vice President

## SECTION B



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
[www.graucpa.com](http://www.graucpa.com)

April 6, 2021

Board of Supervisors  
North Powerline Road Community Development District  
6200 Lee Vista Blvd, Suite 300  
Orlando, FL 32822

We appreciate the opportunity to offer our services to North Powerline Road Community Development District (the "Issuer"). This letter confirms our engagement to provide arbitrage rebate services, with respect to the \$12,685,000 Special Assessment Bonds, Series 2020 (the "Bond").

The procedures that we will perform are as follows:

- Assist in the determination of the amount, if any, of required rebate to the United States government.
- Issuance of a report representing the cumulative results since the issuance date of the Bond based on information provided by the Issuer and/or Trustee.

In assisting in the determination of the amount of any potential required rebate, we will not verify or otherwise audit the accuracy of information provided to us by you or the Trustee, and accordingly, we express no opinion on such information. Furthermore, the performance of the above-mentioned procedures will not constitute an audit made in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion on the elements, accounts, or items of a financial statement. Therefore, Grau & Associates ("Grau") will not be in a position to express, and will not express an opinion, or any other form of assurance, as a result of performing these procedures.

The procedures that Grau has been requested to perform are solely the responsibility of the Issuer. Furthermore, Grau has no responsibility to advise the Issuer of other procedures that might be performed and makes no representations as to the sufficiency of such procedures for the purposes of the Issuer.

Grau's responsibility is limited to performing the procedures specified and agreed to, and to reporting the resulting findings, subject to the limitations contained herein, and our engagement cannot be relied on to disclose errors or irregularities should they exist. Grau has no responsibility for updating the procedures performed or for performing any additional procedures.

Since tax law is not always clear, we will use our professional judgment in resolving questions affecting the arbitrage rebate calculations. Any of your Bond issues may be selected for review by the Internal Revenue Service ("IRS"), which may not agree with our positions. Any proposed adjustments are subject to certain rights of appeal. Due to the lack of clarity in the tax law, we cannot provide assurance that the positions asserted by the IRS may not ultimately be sustained. You have the ultimate responsibility for your compliance with arbitrage rebate laws; therefore, you should review the calculations carefully.

The Issuer shall provide accurate and complete information requested by Grau. Grau has no responsibility for the accuracy or completeness of the information provided by, or on behalf of, the Issuer, even if Grau had reason to know or should have known of such inaccuracy or incompleteness.

Should Grau determine that significant restrictions are being placed on the performance of the above-mentioned procedures by the Issuer, Grau shall be entitled to withdraw from this engagement.

Any report issued by Grau will not be used by, or circulated, quoted, disclosed or distributed to, nor will reference to such reports be made to anyone who is not a member of management or of the Board of Directors of the Issuer.

**Limitation on Liability**

The Issuer agrees that Grau, its partners, principals, and employees shall not be liable to the Issuer for any actions, losses, damages, claims, liabilities, costs, or expenses in any way arising out of or relating to this engagement for an aggregate amount in excess of the fees paid by the Issuer to Grau for the services performed pursuant to this engagement. In no event shall Grau, its partners, principals, or employees be liable for consequential, special, indirect, incidental, punitive or exemplary loss, damage, cost, or expense (including without limitation, lost profits and opportunity costs).

The Issuer also agrees to indemnify and hold harmless Grau, its partners, principals, and employee from and against any and all actions, losses, damages, claims, liabilities, costs, and expenses (including, without limitation, reasonable legal fees and expenses) brought against, paid, or incurred by any of them at any time, in any way arising out of or relating to a breach or an alleged breach by the Issuer of any provision of this engagement letter, including, without limitation, the restrictions on report use and distribution.

The limitation on liability and indemnification provisions of this engagement letter shall apply regardless of the form of action, loss, damage, claim, liability, cost, or expense, whether in contract, statute, tort (including, without limitation, negligence), or otherwise. The agreements and undertakings of the Issuer contained in this engagement letter, including, without limitation, those pertaining to restrictions on report use and distribution, limitation on liability, and indemnification, shall survive the completion of termination of this engagement.

Our fee for performing the annual rebate calculations will be \$600. We will discuss with you whether a fee adjustment is appropriate on rebate calculations for future periods. Furthermore, you may request additional consulting services from us upon occasion and we will bill you for these services at our standard hourly rates unless otherwise agreed.

You understand that the arbitrage rebate services and report described above are solely to assist you in meeting your requirements for federal income tax compliance purposes.

If the above terms are acceptable to you, and the services outlined are in accordance with your understanding, please sign both engagement letters in the space provided and return one original to us.

Very truly yours,



\_\_\_\_\_  
Antonio Grau

Accepted and agreed to by North Powerline Road Community Development District:

Signature: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

## SECTION XI

## SECTION C



# SECTION 1

# North Powerline Road Community Development District

## Summary of Checks

February 18, 2020 to April 20, 2021

Bank	Date	Check No.'s	Amount
General Fund	2/26/21	129	\$ 507.52
	3/25/21	130	\$ 1,240.16
	4/16/21	131-134	\$ 99,815.45
			<b>\$ 101,563.13</b>

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
2/26/21	00012	1/31/21 1044488	202101 310-51300-48000		*	507.52	
		NOT BOS MTG 1/20/21		THE LEDGER/ NEWS CHIEF			507.52 000129
3/25/21	00012	2/28/21 1045205	202102 310-51300-48000		*	1,240.16	
		NOT OF REG MEETING FEB21		THE LEDGER/ NEWS CHIEF			1,240.16 000130
4/16/21	00020	2/15/21 134446	202104 300-20700-10000		*	300.00	
		CHANGE ORDER # 13		ATLANTIC TNG LLC			300.00 000131
4/16/21	00021	2/03/21 1875895	202104 300-20700-10000		*	4,875.00	
		CHANGE ORDER # 13					
		2/16/21 1878431	202104 300-20700-10000		*	2,414.13	
		CHANGE ORDER # 13					
		2/16/21 1879050	202104 300-20700-10000		*	3,100.00	
		CHANGE ORDER # 13		FERGUSON WATERWORKS			10,389.13 000132
4/16/21	00023	2/28/21 21076	202104 300-20700-10000		*	88,124.32	
		PAY APP 8		THE KEARNEY COMPANIES, LLC			88,124.32 000133
4/16/21	00022	2/19/21 1-489016	202104 300-20700-10000		*	1,000.00	
		TRAFFIC ENGINEER SVCS		RAYSOR TRANSPORTATION CONSULTING			1,000.00 000134
TOTAL FOR BANK A						101,561.13	
TOTAL FOR REGISTER						101,561.13	

## SECTION 2

***North Powerline Road***  
***Community Development District***

***Unaudited Financial Reporting***  
***March 31, 2021***



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**North Powerline Road**  
**Community Development District**  
**Combined Balance Sheet**  
**March 31, 2021**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>				
<u>Cash</u>				
Operating Account	\$ 1,973	\$ -	\$ -	\$ 1,973
<u>Investments</u>				
Series 2020				
Reserve	\$ -	\$ 713,800	\$ -	\$ 713,800
Interest	\$ -	\$ 177,282	\$ -	\$ 177,282
Construction - Phase 1	\$ -	\$ -	\$ 512,844	\$ 512,844
Construction - Phase 2	\$ -	\$ -	\$ 3,186,282	\$ 3,186,282
Cost of Issuance	\$ -	\$ -	\$ 0	\$ 0
Due from Developer	\$ 20,000	\$ -	\$ 99,813	\$ 119,813
<b>Total Assets</b>	<b>\$ 21,973</b>	<b>\$ 891,082</b>	<b>\$ 3,798,940</b>	<b>\$ 4,711,995</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 22,662	\$ -	\$ -	\$ 22,662
Contracts Payable	\$ -	\$ -	\$ 99,813	\$ 99,813
Retainage Payable	\$ -	\$ -	\$ 254,477	\$ 254,477
<b>Total Liabilities</b>	<b>\$ 22,662</b>	<b>\$ -</b>	<b>\$ 354,291</b>	<b>\$ 376,952</b>
<b>Fund Balances:</b>				
Unassigned	\$ (689)	\$ -	\$ -	\$ (689)
Reserved For Debt Service	\$ -	\$ 891,082	\$ -	\$ 891,082
Reserved For Capital Projects	\$ -	\$ -	\$ 3,444,649	\$ 3,444,649
<b>Total Fund Balances</b>	<b>\$ (689)</b>	<b>\$ 891,082</b>	<b>\$ 3,444,649</b>	<b>\$ 4,335,042</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 21,973</b>	<b>\$ 891,082</b>	<b>\$ 3,798,940</b>	<b>\$ 4,711,995</b>

# North Powerline Road

## Community Development District

### General Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2021

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/21	Thru 03/31/21	Variance
<b>Revenues</b>				
Developer Contributions	\$ 202,365	\$ 45,381	\$ 45,381	\$ -
Interest	\$ -	\$ 1	\$ 1	\$ -
<b>Total Revenues</b>	<b>\$ 202,365</b>	<b>\$ 45,382</b>	<b>\$ 45,382</b>	<b>\$ -</b>
<b>Expenditures:</b>				
<b><u>General &amp; Administrative:</u></b>				
Supervisor Fees	\$ 12,000	\$ 6,000	\$ 1,400	\$ 4,600
Engineering	\$ 20,000	\$ 10,000	\$ 991	\$ 9,009
Attorney	\$ 25,000	\$ 12,500	\$ 9,954	\$ 2,546
Annual Audit	\$ 3,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ -	\$ -	\$ -
Arbitrage	\$ 650	\$ -	\$ -	\$ -
Trustee Fees	\$ 3,550	\$ -	\$ -	\$ -
Management Fees	\$ 35,000	\$ 17,500	\$ 17,500	\$ (0)
Information Technology	\$ 2,100	\$ 1,050	\$ 450	\$ 600
Telephone	\$ 250	\$ 125	\$ 20	\$ 105
Postage & Delivery	\$ 850	\$ 425	\$ 36	\$ 389
Insurance	\$ 5,638	\$ 5,638	\$ 5,381	\$ 257
Printing & Binding	\$ 1,000	\$ 500	\$ 24	\$ 476
Legal Advertising	\$ 10,000	\$ 5,000	\$ 8,550	\$ (3,550)
Other Current Charges	\$ 1,000	\$ 500	\$ 746	\$ (246)
Boundary Amendment Expenses	\$ -	\$ -	\$ 7,482	\$ (7,482)
Office Supplies	\$ 500	\$ 250	\$ 13	\$ 237
Travel Per Diem	\$ 550	\$ 275	\$ -	\$ 275
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total General &amp; Administrative:</b>	<b>\$ 131,263</b>	<b>\$ 59,938</b>	<b>\$ 52,724</b>	<b>\$ 7,214</b>
<b><u>Operations &amp; Maintenance</u></b>				
<b><u>Field Services</u></b>				
Property Insurance	\$ 5,000	\$ -	\$ -	\$ -
Field Management	\$ 11,250	\$ 1,250	\$ -	\$ 1,250
Landscape Maintenance	\$ 20,970	\$ 2,330	\$ -	\$ 2,330
Landscape Replacement	\$ 3,750	\$ 417	\$ -	\$ 417
Streetlights	\$ 13,860	\$ 1,540	\$ -	\$ 1,540
Electric	\$ 1,980	\$ 220	\$ -	\$ 220
Water & Sewer	\$ 792	\$ 88	\$ -	\$ 88
Sidewalk & Asphalt Maintenance	\$ 375	\$ 42	\$ -	\$ 42
Irrigation Repairs	\$ 3,750	\$ 417	\$ -	\$ 417
General Repairs & Maintenance	\$ 3,750	\$ 417	\$ -	\$ 417
Contingency	\$ 5,625	\$ 625	\$ -	\$ 625
<b>Total Operations &amp; Maintenance</b>	<b>\$ 71,102</b>	<b>\$ 7,345</b>	<b>\$ -</b>	<b>\$ 7,345</b>
<b>Total Expenditures</b>	<b>\$ 202,365</b>	<b>\$ 67,283</b>	<b>\$ 52,724</b>	<b>\$ 14,559</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ (7,342)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 6,653</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ (689)</b>	



# North Powerline Road

## Community Development District

### Series 2020 Debt Service Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2021

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/21	Thru 03/31/21	Variance
<b>Revenues</b>				
Interest	\$ -	\$ -	\$ 11	\$ 11
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11</b>	<b>\$ 11</b>
<b>Expenditures:</b>				
<b>Series 2020</b>				
Interest Payment - 11/1	\$ -	\$ -	\$ -	\$ -
Principal Payment - 5/1	\$ -	\$ -	\$ -	\$ -
Interest Payment - 5/1	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Financing Sources/(Uses)</b>				
Bond Proceeds	\$ -	\$ -	\$ 891,079	\$ 891,079
Transfer In/(Out)	\$ -	\$ -	\$ (9)	\$ (9)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 891,070</b>	<b>\$ 891,070</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ 891,082</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 891,082</b>	

# North Powerline Road

## Community Development District

### Series 2020 Capital Projects Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2021

	Adopted Budget	Prorated Budget Thru 03/31/21	Actual Thru 03/31/21	Variance
<b>Revenues</b>				
Developer Contributions	\$ -	\$ -	\$ 99,813	\$ 99,813
Interest	\$ -	\$ -	\$ 73	\$ 73
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 99,886</b>	<b>\$ 99,886</b>
<b>Expenditures:</b>				
<b><i>General &amp; Administrative:</i></b>				
Capital Outlay - Phase 1	\$ -	\$ -	\$ 3,263,154	\$ (3,263,154)
Capital Outlay - Phase 2	\$ -	\$ -	\$ 2,399,616	\$ (2,399,616)
Capital Outlay - Cost of Issuance	\$ -	\$ -	\$ 456,925	\$ (456,925)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,119,695</b>	<b>\$ (6,119,695)</b>
<b>Other Financing Sources/(Uses)</b>				
Bond Proceeds	\$ -	\$ -	\$ 11,892,795	\$ 11,892,795
Transfer In/(Out)	\$ -	\$ -	\$ 9	\$ 9
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,892,804</b>	<b>\$ 11,892,804</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ 5,872,995</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ (2,428,346)</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 3,444,649</b>	

# North Powerline Road

## Community Development District

### Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<b>Revenues</b>													
Developer Contributions	\$ 25,381	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	45,381
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
<b>Total Revenues</b>	<b>\$ 25,381</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>45,382</b>
<b>Expenditures:</b>													
<b><u>General &amp; Administrative:</u></b>													
Supervisor Fees	\$ 800	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,400
Engineering	\$ 855	\$ -	\$ 136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	991
Attorney	\$ 1,205	\$ 2,713	\$ 4,535	\$ 1,502	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9,954
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dissemination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Management Fees	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ -	\$ -	\$ -	\$ -	\$ -	17,500
Information Technology	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	450
Telephone	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20
Postage & Delivery	\$ 21	\$ 4	\$ 1	\$ 2	\$ 1	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	36
Insurance	\$ 5,381	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,381
Printing & Binding	\$ 2	\$ 2	\$ 5	\$ 11	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	24
Legal Advertising	\$ 1,544	\$ 4,824	\$ 435	\$ 508	\$ 1,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,550
Other Current Charges	\$ -	\$ 265	\$ 120	\$ 120	\$ 120	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	746
Boundary Amendment Expenses	\$ 1,429	\$ 4,527	\$ 1,191	\$ 335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,482
Office Supplies	\$ 3	\$ 3	\$ 3	\$ 3	\$ 0	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
<b>Total General &amp; Administrative:</b>	<b>\$ 14,426</b>	<b>\$ 15,329</b>	<b>\$ 10,017</b>	<b>\$ 5,472</b>	<b>\$ 4,353</b>	<b>\$ 3,128</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>52,724</b>
<b><u>Operations &amp; Maintenance</u></b>													
<b><u>Field Services</u></b>													
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Field Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Operations &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 14,426</b>	<b>\$ 15,329</b>	<b>\$ 10,017</b>	<b>\$ 5,472</b>	<b>\$ 4,353</b>	<b>\$ 3,128</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>52,724</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ 10,956</b>	<b>\$ (15,329)</b>	<b>\$ (10,017)</b>	<b>\$ (5,472)</b>	<b>\$ (4,353)</b>	<b>\$ 16,872</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(7,342)</b>

# North Powerline Road

## Community Development District

### LONG TERM DEBT REPORT

SERIES 2020, SPECIAL ASSESSMENT REVENUE BONDS		
MATURITY DATE:	5/1/2051	
RESERVE FUND DEFINITION	MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$713,800	
RESERVE FUND BALANCE	\$713,800	
BONDS OUTSTANDING - 12/14/20		\$12,685,000
CURRENT BONDS OUTSTANDING		\$12,685,000

## SECTION 3

## SECTION (a)

Requisition	Payee/Vendor	Amount
37	Leading Edge Land Services, Inc.	\$ 2,098.25
38	Absolute Engineering, Inc.	\$ 12,275.29
39	Duke Energy	\$ 19,510.00
40	Geopoint	\$ 350.00
41	JMBI Real Estate, LLC	\$ 3,000.00
42	Ferguson Waterworks	\$ 29,141.99
43	Florida Soil Cement Co.	\$ 1,800.31
44	The Kearney Companies, LLC	\$ 141,976.92
45	JMBI Real Estate, LLC	\$ 3,000.00
46	JMBI Real Estate, LLC	\$ 3,000.00
	TOTAL	\$ 216,152.76

SECTION (b)



## EXHIBIT C

### FORMS OF REQUISITIONS

**NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT  
SPECIAL ASSESSMENT BONDS, SERIES 2020  
(Acquisition and Construction Phase 2 # 275687006)**

The undersigned, a Responsible Officer of the North Powerline Road Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture by and between the District and U.S. Bank National Association, as trustee (the "Trustee"), dated as of December 1, 2020 as supplemented by that certain First Supplemental Trust Indenture dated as of December 1, 2020 (collectively, the "Series 2020 Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Series 2020 Indenture):

- (A) Requisition Number: 33
- (B) Identify Acquisition Agreement, if applicable;
- (C) Name of Payee pursuant to Acquisition Agreement: Absolute Engineering Inc
- (D) Amount Payable: \$24,255.21
- (E) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments): Invoice # 020562, 020564 & 020558 - Construction Staking, Reimbursable Expenses & Bridge Design, Permit & Bid For February 2021
- (F) Fund or Account and subaccount, if any, from which disbursement to be made:

*[Phase 1- Series 2020 Acquisition and Construction Account of the Acquisition and Construction Fund] [Phase 2- Series 2020 Acquisition and Construction Account of the Acquisition and Construction Fund]*

The undersigned hereby certifies that:

1. obligations in the stated amount set forth above have been incurred by the District,
2. each disbursement set forth above is a proper charge against the [Phase 1- Series 2020 Acquisition and Construction Account of the Acquisition and Construction Fund] [Phase 2- Series 2020 Acquisition and Construction Account of the Acquisition and Construction Fund]; and
3. each disbursement set forth above was incurred in connection with the Cost of the [Phase 1][Phase 2] portion of the Series 2020 Project.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Attached hereto or on file with the District are copies of the invoice(s) or applicable contracts from the vendor of the property acquired or the services rendered, as well as applicable conveyance instruments (e.g. deed(s), bill(s) of sale, easement(s), etc.) with respect to which disbursement is hereby requested.

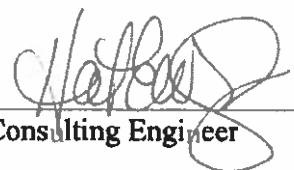
**NORTH POWERLINE ROAD  
COMMUNITY DEVELOPMENT DISTRICT**

By:   
Responsible Officer

Date: 4-1-21

**CONSULTING ENGINEER'S APPROVAL FOR  
NON-COST OF ISSUANCE OR [NON-OPERATING COSTS REQUESTS ONLY]**

The undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Series 2020 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Series 2020 Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer, as such report shall have been amended or modified on the date hereof. The Consulting Engineer further certifies and agrees that for any acquisition: (a) the portion of the Series 2020 Project that is the subject of this requisition is complete, and (b) the purchase price to be paid by the District for the portion of the Series 2020 Project to be acquired with this disbursement is no more than the lesser of (i) the fair market value of such improvements and (ii) the actual cost of construction of such improvements.

  
Consulting Engineer

Date: 3-31-21

# 33

Absolute Eng

# 24, 255.21

## EXHIBIT C

### FORMS OF REQUISITIONS

#### **NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2020 (Acquisition and Construction Phase 2 # 275687006)**

The undersigned, a Responsible Officer of the North Powerline Road Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture by and between the District and U.S. Bank National Association, as trustee (the "Trustee"), dated as of December 1, 2020 as supplemented by that certain First Supplemental Trust Indenture dated as of December 1, 2020 (collectively, the "Series 2020 Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Series 2020 Indenture):

- (A) Requisition Number: 34
- (B) Identify Acquisition Agreement, if applicable;
- (C) Name of Payee pursuant to Acquisition Agreement: Cobb Site Development Inc
- (D) Amount Payable: \$32,907.69
- (E) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments): Invoice dated 3/2/21 job # C20016 Draw # 2
- (F) Fund or Account and subaccount, if any, from which disbursement to be made:

*[Phase 1- Series 2020 Acquisition and Construction Account of the Acquisition and Construction Fund] [Phase 2- Series 2020 Acquisition and Construction Account of the Acquisition and Construction Fund]*

The undersigned hereby certifies that:

1. obligations in the stated amount set forth above have been incurred by the District,
2. each disbursement set forth above is a proper charge against the [Phase 1- Series 2020 Acquisition and Construction Account of the Acquisition and Construction Fund] [Phase 2- Series 2020 Acquisition and Construction Account of the Acquisition and Construction Fund]; and
3. each disbursement set forth above was incurred in connection with the Cost of the [Phase 1][Phase 2] portion of the Series 2020 Project.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to

receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Attached hereto or on file with the District are copies of the invoice(s) or applicable contracts from the vendor of the property acquired or the services rendered, as well as applicable conveyance instruments (e.g. deed(s), bill(s) of sale, easement(s), etc.) with respect to which disbursement is hereby requested.

**NORTH POWERLINE ROAD  
COMMUNITY DEVELOPMENT DISTRICT**

By:   
Responsible Officer

Date: 4-5-21

**CONSULTING ENGINEER'S APPROVAL FOR  
NON-COST OF ISSUANCE OR [NON-OPERATING COSTS REQUESTS ONLY]**

The undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Series 2020 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Series 2020 Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer, as such report shall have been amended or modified on the date hereof. The Consulting Engineer further certifies and agrees that for any acquisition: (a) the portion of the Series 2020 Project that is the subject of this requisition is complete, and (b) the purchase price to be paid by the District for the portion of the Series 2020 Project to be acquired with this disbursement is no more than the lesser of (i) the fair market value of such improvements and (ii) the actual cost of construction of such improvements.

  
Consulting Engineer

Date: 4-1-21

# 34  
Cobb Site Dev.  
\$ 32,907.69

## EXHIBIT C

### FORMS OF REQUISITIONS

#### **NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2020 (Acquisition and Construction Phase 2 # 275687006)**

The undersigned, a Responsible Officer of the North Powerline Road Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture by and between the District and U.S. Bank National Association, as trustee (the "Trustee"), dated as of December 1, 2020 as supplemented by that certain First Supplemental Trust Indenture dated as of December 1, 2020 (collectively, the "Series 2020 Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Series 2020 Indenture):

- (A) Requisition Number: 35
- (B) Identify Acquisition Agreement, if applicable;
- (C) Name of Payee pursuant to Acquisition Agreement: Absolute Engineering, Inc.
- (D) Amount Payable: \$45,850.10
- (E) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments): Invoice # 020602 & 020638 - Engineering Services for March 2021
- (F) Fund or Account and subaccount, if any, from which disbursement to be made:

*[Phase 1- Series 2020 Acquisition and Construction Account of the Acquisition and Construction Fund] [Phase 2- Series 2020 Acquisition and Construction Account of the Acquisition and Construction Fund]*

The undersigned hereby certifies that:

1. obligations in the stated amount set forth above have been incurred by the District,
2. each disbursement set forth above is a proper charge against the [Phase 1- Series 2020 Acquisition and Construction Account of the Acquisition and Construction Fund] [Phase 2- Series 2020 Acquisition and Construction Account of the Acquisition and Construction Fund]; and
3. each disbursement set forth above was incurred in connection with the Cost of the [Phase 1][Phase 2] portion of the Series 2020 Project.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to

receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Attached hereto or on file with the District are copies of the invoice(s) or applicable contracts from the vendor of the property acquired or the services rendered, as well as applicable conveyance instruments (e.g. deed(s), bill(s) of sale, easement(s), etc.) with respect to which disbursement is hereby requested.

**NORTH POWERLINE ROAD  
COMMUNITY DEVELOPMENT DISTRICT**

By:   
Responsible Officer

Date: 4-14-21

**CONSULTING ENGINEER'S APPROVAL FOR  
NON-COST OF ISSUANCE OR [NON-OPERATING COSTS REQUESTS ONLY]**

The undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Series 2020 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Series 2020 Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer, as such report shall have been amended or modified on the date hereof. The Consulting Engineer further certifies and agrees that for any acquisition: (a) the portion of the Series 2020 Project that is the subject of this requisition is complete, and (b) the purchase price to be paid by the District for the portion of the Series 2020 Project to be acquired with this disbursement is no more than the lesser of (i) the fair market value of such improvements and (ii) the actual cost of construction of such improvements.

  
Consulting Engineer

Date: 4-13-21

# 35

Absolute Eng

\$ 45,850.10