

*North Powerline Road
Community Development District*

Meeting Agenda

January 3, 2023

AGENDA

North Powerline Road Community Development District

219 E. Livingston St., Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

December 27, 2022

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

Dear Board Members:

A regular Board of Supervisors Meeting of the **North Powerline Road Community Development District** will be held **Tuesday, January 3, 2023 at 10:30 AM** at the **Holiday Inn—Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, FL 33880.**

Zoom Video Link: <https://us06web.zoom.us/j/83032630323>

Zoom Call-In Number: 1-646-876-9923

Meeting ID: 830 3263 0323

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (¹Speakers 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 December 6, 2022 Audit Committee and Board of Supervisors Meetings
4. Discussion Regarding Implementing Parking and Towing Policies and Procedures in the Community (Possible Consideration of Resolution 2023-03 Setting a Public Hearing to Adopt Towing Policies and Rules for Overnight Parking within the District)
5. Presentation and Approval of Arbitrage Rebate Report for Series 2020 Bonds
6. Consideration of Contract Agreement with Polk County Property Appraiser
7. Consideration of 2023 Data Sharing and Usage Agreement with Polk County Property Appraiser
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report
 - i. Consideration of Proposal for Playground Fencing (*to be provided under separate cover*)
 - D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
9. Other Business
10. Supervisors Requests and Audience Comments
11. Adjournment

¹ Comments will be limited to three (3) minutes

MINUTES

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

The Audit Committee meeting of the Board of Supervisors of the North Powerline Road Community Development District was held on Tuesday, **December 6, 2022** at 10:30 a.m. at the Holiday Inn – Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida.

Present for the Audit Committee were:

Lauren Schwenk *by Zoom*
Kevin Chinoy
Daniel Arnette
Emily Cassidy

Vice Chairperson
Assistant Secretary
Assistant Secretary
Assistant Secretary

Also present were:

Jill Burns *by Zoom*
Lauren Gentry
Marshall Tindall

District Manager, GMS
District Counsel, KE Law
Field Manager, GMS

The following is a summary of the discussions and actions taken at the December 6, 2022 North Powerline Road Community Development District's Audit Committee Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present.

THIRD ORDER OF BUSINESS

**Review of Proposals and Tally of Audit
Committee Members Rankings**

A. DiBartolomeo, McBee, Hartley & Barnes

B. Grau & Associates

Ms. Burns noted that Mr. Kevin Chinoy reviewed these proposals and had the rankings. Mr. Chinoy stated that they created five categories for rankings assigning 20 points each; ability of personnel, proposer's experience, understanding of scope of work, ability to furnish the required

services, and price. He explained that the only difference was the difference in the price. DiBartolomeo, McBee, Hartley & Barnes for 2022 was \$3,850 compared to Grau & Associates who had \$4,400 for 2022. Since DiBartolomeo, McBee, Hartley & Barnes was cheaper, they got the full 20 points. He noted that the rankings were DiBartolomeo, McBee, Hartley & Barnes ranked #1 and Grau & Associates ranked #2. Ms. Burns stated that the total points for DiBartolomeo, McBee, Hartley & Barnes was 100 and Grau & Associates was 98.

On MOTION by Mr. Arnette, seconded by Ms. Cassidy, with all in favor, Ranking DiBartolomeo, McBee, Hartley & Barnes #1 with 100 points and Grau & Associates #2 with 98 points, was approved.

FOURTH ORDER OF BUSINESS**Adjournment**

Ms. Burns adjourned the meeting.

On MOTION by Mr. Arnette, seconded by Mr. Chinoy, with all in favor, the meeting was adjourned.

Secretary / Assistant Secretary

Chairman / Vice Chairman

**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 Tuesday, **December 6, 2022** at 10:32 a.m. at the Holiday Inn – Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida.

Present and constituting a quorum:

Lauren Schwenk *by Zoom*
Kevin Chinoy
Daniel Arnette
Emily Cassidy

Vice Chairperson
Assistant Secretary
Assistant Secretary
Assistant Secretary

Also present were:

Jill Burns *by Zoom*
Lauren Gentry
Marshall Tindall

District Manager/GMS
KE Law
GMS

The following is a summary of the discussions and actions taken at the December 6, 2022 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, constituting a quorum, and one Board member joined via Zoom. She noted that all three Supervisors were sworn in prior to the meeting.

SECOND ORDER OF BUSINESS

Public Comment Period

No members of the public were present via Zoom or in person.

THIRD ORDER OF BUSINESS

Organizational Matters

- A. Swearing in of Appointed Supervisor Emily Cassidy (Appointed at November 1, 2022 Meeting)**

Ms. Burns stated that Ms. Emily Cassidy was appointed at the meeting on November 1, 2022.

B. Administration of Oaths of Office to Newly Elected Board Members Appointed at November 17, 2022 Landowners' Meeting (Rennie Heath, Kevin Chinoy, and Daniel Arnette)

Ms. Burns stated that they held a Landowners' election on November 17, 2022, which was when Mr. Heath, Mr. Chinoy, and Mr. Arnette were all re-elected. She noted that all except Mr. Heath had been sworn in and that Mr. Heath would be sworn in at a later time.

C. Consideration of Resolution 2023-01 Canvassing and Certifying the Results of the Landowners' Election

Ms. Burns stated that this resolution was included in the agenda package. She noted that they had a Landowners' meeting on November 17th, 2022 and the results of that were outlined in the resolution.

On MOTION by Mr. Chinoy, seconded by Mr. Arnette, with all in favor, Resolution 2023-01 Canvassing and Certifying the Results of the Landowners' Election, was approved.

D. Election of Officers

Ms. Burns stated that they are required to reelect officers after a Landowners' election.

E. Consideration of Resolution 2023-02 Electing Officers

Ms. Burns stated that previously Mr. Heath was the Chair, Ms. Schwenk was the Vice Chair, the other three Supervisors were Assistant Secretaries, along with George Flint, and Ms. Burns was Secretary. She asked if they wanted to keep that the same and the Board agreed to keep the same.

On MOTION by Mr. Arnette, seconded by Mr. Chinoy, with all in favor, Resolution 2023-02 Electing Officers as slated above, was approved.

FOURTH ORDER OF BUSINESS

**Approval of Minutes of the November 1,
2022 Board of Supervisors and Audit**

**Committee Meetings and the November
17, 2022 Landowners' Meeting**

Ms. Burns presented the November 1, 2022 Board of Supervisors and Audit Committee meeting minutes as well as the November 17, 2022 Landowners' meeting minutes. She asked for any comments, corrections, or changes. The Board had no changes to the minutes.

On MOTION by Mr. Chinoy, seconded by Mr. Arnette, with all in favor, the November 1, 2022 Board of Supervisors and Audit Committee Meeting Minutes and the November 17, 2022 Landowners' Meeting Minutes, were approved.

FIFTH ORDER OF BUSINESS

**Acceptance of Rankings of the Audit
Committee and Authorizing Staff to Send
Notice of Intent to Award**

Ms. Burns stated that they held the Audit Committee meeting just prior to this meeting at which time they ranked DiBartolomeo, McBee, Hartley & Barnes as #1 and Grau & Associates as #2.

On MOTION by Mr. Chinoy, seconded by Mr. Arnette, with all in favor, Accepting the Rankings of the Audit Committee, Authorizing Staff to Send the Notice of Intent to Award, and Authorizing the Chair to Sign the Agreement Letter with DiBartolomeo, McBee, Hartley & Barnes, was approved.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Gentry stated that she had nothing to report.

B. Engineer

There being none, the next item followed.

C. Field Manager's Report

i. Consideration of Request from Aquagenix for Increase in Pond Maintenance

Mr. Tindall reviewed the field management report starting with Hurricane Nicole stating that it was relatively not impactful and there was no notable damage to the CDD areas. The next item he reviewed was the landscaping & ponds, which he stated the landscaping and ponds looked

good. He noted a minor area to the left side of the main entrance that was being overlooked and the pond vendor was not treating it. He discussed that the annuals were installed at the entrance and the palms were just trimmed and were looking good. He noted that Aquagenix had asked for a 4% increase on their contract for pond maintenance. He stated that the amenity was doing well overall. He noted that the restroom flush valve was fixed, and a small area of coping was being repaired by the original builder under warranty. He discussed the approved sod for the Phase 1 area and was executed by Stewart and it all looked good. He noted that after talking with Stewart, they agreed with the weather patterns right now and that it was suitable for it to establish well, even with the incoming cold season. He noted a hog incident at the east side of Tract B, but they were monitoring it.

Mr. Tindall discussed the Hurricane repairs stating that the landscapers had come through and cleaned up the trees around the common area. He noted that the street sign replacements were being scheduled in Phase 2. He explained that some residents had noted that there were some gators in the area. He stated that they were reported to FWC for removal. He also stated that the CDD placed warning signs along the pond bank across from the amenity center. He asked the Board if a fence around the playground would be something that they would be interested in. Ms. Burns noted that there was a couple of residents that had reached out and asked about a fence because they had concerns with the gator's proximity to the playground. After brief Board discussion, it was decided to get some quotes to fence in the area. Ms. Burns stated that they would bring prices back to the next meeting. Mr. Tindall noted that the pool furniture would be scheduled for cleaning in the off season. He also noted that the broken table frame would be replaced.

Mr. Tindall brought the discussion on Aquagenix back to the Board's attention stating that they were looking for a 4% increase to cover overhead. He explained that they had a 2% fuel charge that was being run through most of the very high gas run. He noted that they did remove that, but they were still looking for a 4% increase to cover the labor, fuel expenses, etc. He also noted that should decline to cover with the amenity contingency. He stated that it would run \$420,288 annually to cover the increase and \$35,024 a month.

On MOTION by Mr. Chinoy, seconded by Ms. Cassidy, with all in favor, the Aquagenix 4% Increase for Pond Maintenance, was approved.
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D. District Manager's Report

Ms. Burns noted that one item that came up after the agenda went out was a request from a resident to hold some fitness classes at the amenity facility. She further explained that this resident was licensed and certified to do these fitness classes. She also noted that this resident was looking to use the pool deck or the grass in that area, not the actual pool. Ms. Burns explained that residents were not allowed to reserve the pool deck for a party; however, they allow swim lessons at other Districts, and this would be a request along those lines and would be open to residents only. She added that the time this resident was requesting to hold these classes was 8:00 a.m. on Tuesdays and Thursdays. She noted that there would be a charge for residents, which was proposed to be prepaid \$15 for both classes Tuesdays and Thursdays and \$10 for drop-in on an individual class. She added that this resident estimated 20 people at a class and that she could provide certificate of insurance and her CPR certification. After Board discussion, they agreed to allow Denise Edmonds to host fitness classes for residents of North Powerline Road within certain parameters and if the License Agreement is executed by Ms. Edmonds.

On MOTION by Mr. Arnette, seconded by Mr. Chinoy, with all in favor, Accepting the Request for Denise Edmonds to Host Fitness Classes for Residents of North Powerline Road CDD on Tuesdays and Thursdays with the Time to be Worked Out with Staff Based on the Time that the Facility Opens at a Fee of \$25 Per Week, was approved.

Ms. Burns stated that she would get with Ms. Edmonds to get that drafted up and would bring the agreement back to be ratified by the Board.

i. Approval of Check Register

Ms. Burns presented the check register that was in the agenda package for review.

On MOTION by Mr. Chinoy, seconded by Mr. Arnette, with all in favor, the Check Register, was approved.

ii. Balance Sheet & Income Statement

Ms. Burns presented the financials, asking if there were any questions. Hearing none, the next item followed.

SEVENTH ORDER OF BUSINESS

Other Business

Ms. Burns asked if there was any other business. Mr. Tindall noted that the Aquagenix contract was one year and was on page 84 of the agenda package.

EIGHTH ORDER OF BUSINESS

**Supervisors Requests and Audience
Comments**

There being none, the next item followed.

NINTH ORDER OF BUSINESS

Adjournment

Ms. Burns asked for a motion to adjourn the meeting.

On MOTION by Mr. Arnette, seconded by Mr. Chinoy, with all in favor, the meeting was adjourned.

Secretary / Assistant Secretary

Chairman / Vice Chairman

SECTION IV

RESOLUTION 2023-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT TO DESIGNATE THE DATE, TIME AND PLACE OF A PUBLIC HEARING AND AUTHORIZATION TO PUBLISH NOTICE OF SUCH HEARING FOR THE PURPOSE OF ADOPTING RULES RELATING TO OVERNIGHT PARKING AND PARKING ENFORCEMENT.

WHEREAS, the North Powerline Road Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Polk County, Florida; and

WHEREAS, the Board of Supervisors of the District (“Board”) is authorized by Sections 190.011(5) and 190.035, *Florida Statutes*, to adopt rules, orders, rates, fees and charges pursuant to Chapter 120, *Florida Statutes*.

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

SECTION 1. The Board intends to adopt *Rules Relating to Overnight Parking and Parking Enforcement* (“Policy”), a proposed copy of which is attached hereto as **Exhibit A**. The District will hold a public hearing on such policies at a meeting of the Board to be held on **Tuesday, February 7, 2023, at 10:30 a.m. at the Holiday Inn – Winter Haven, 200 Cypress Gardens Boulevard, Winter Haven, Florida 33880.**

SECTION 2. The District Secretary is directed to publish notice of the hearing in accordance with Section 120.54, *Florida Statutes*.

SECTION 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 3rd day of January 2023.

ATTEST:

**NORTH POWERLINE ROAD
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Rules Relating to Overnight Parking and Parking Enforcement

NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT
RULES RELATING TO PARKING AND PARKING ENFORCEMENT

In accordance with Chapter 190, *Florida Statutes*, and on February 7, 2023, at a duly noticed public meeting, the Board of Supervisors of the North Powerline Road Community Development District (“District”) adopted the following policy to govern parking and parking enforcement on certain District property (the “Policy”). This Policy repeals and supersedes all prior rules and/or policies governing the same subject matter.

SECTION 1. INTRODUCTION. The District finds that parked Commercial Vehicles, Vehicles, Vessels and Recreational Vehicles (hereinafter defined) on certain of its property (hereinafter defined) cause hazards and danger to the health, safety and welfare of District residents, paid users and the public. This Policy is intended to provide the District’s residents and paid users with a means to remove such Commercial Vehicles, Vehicles, Vessels and Recreational Vehicles from District designated Tow-Away Zones consistent with this Policy and as indicated on **Exhibit A** attached hereto.

SECTION 2. DEFINITIONS.

- A.** *Commercial Vehicle.* Any mobile item which normally uses wheels, whether motorized or not, that (i) is titled, registered or leased to a company and not an individual person, or (ii) is used for business purposes even if titled, registered or leased to an individual person.
- B.** *Vehicle.* Any mobile item which normally uses wheels, whether motorized or not.
- C.** *Vessel.* Every description of watercraft, barge, or airboat used or capable of being used as a means of transportation on water.
- D.** *Recreational Vehicle.* A vehicle designed for recreational use, which includes motor homes, campers and trailers relative to same.
- E.** *Parked.* A Vehicle, Vessel or Recreational Vehicle left unattended by its owner or user.
- F.** *Tow-Away Zone.* District property in which parking is prohibited and in which the District is authorized to initiate a towing and/or removal action.
- G.** *Overnight.* Between the hours of 10:00 p.m. and 6:00 a.m. daily.

SECTION 3. DESIGNATED PARKING AREAS. Parking is permitted in designated parking areas, as indicated by asphalt markings for parking spaces. On-street parking is only authorized on the odd-numbered side of the street (as indicated by address numbers). On-street parking is expressly prohibited on the even-numbered side of the street (as indicated by address numbers). **Any Vehicle**

parked on District Property, including District roads, if any, must do so in compliance with all laws, ordinances, and codes.

SECTION 4. ESTABLISHMENT OF TOW-AWAY ZONES. The even-numbered side of the street (as indicated by address numbers) and those areas within the District's boundaries depicted in **Exhibit A**, which is incorporated herein by reference, are hereby established as "Tow-Away Zones" for all Vehicles, including Commercial Vehicles, Vessels, Recreational Vehicles as set forth in Section 5 herein ("**Tow-Away Zone**").

SECTION 5. EXCEPTIONS.

- A. ON-STREET PARKING EXCEPTIONS.** Abandoned and/or broken down Vehicles are not permitted to be parked on-street at any time and are subject to towing at the Owner's expense. Commercial Vehicles, Recreational Vehicles, and Vessels are not permitted to be parked on-street Overnight and shall be subject to towing at Owner's expense.
- B. PARKING DURING AMENITY HOURS.** Vehicles may park in the designated parking areas of amenity facilities depicted in **Exhibits A and B** during the open hours of operations of such amenity facilities, including any District-authorized special events occurring outside of regular hours of operation. Otherwise, no Overnight parking is permitted at the amenity facilities.
- C. VENDORS/CONTRACTORS.** The District Manager or his/her designee may authorize vendors/consultants in writing to park company vehicles in order to facilitate District business. All vehicles so authorized must be identified by a Parking Pass issued by the District.
- D. DELIVERY VEHICLES AND GOVERNMENTAL VEHICLES.** Delivery vehicles, including but not limited to, U.S.P.S., U.P.S., Fed Ex, moving company vehicles, and lawn maintenance vendors may park on District property while actively engaged in the operation of such businesses. Vehicles owned and operated by any governmental unit may also park on District Property while carrying out official duties.

SECTION 6. TOWING/REMOVAL PROCEDURES.

- A. SIGNAGE AND LANGUAGE REQUIREMENTS.** Notice of the Tow-Away Zones shall be approved by the District's Board of Supervisors and shall be posted on District property in the manner set forth in Section 715.07, *Florida Statutes*. Such signage is to be placed in conspicuous locations, in accordance with Section 715.07, *Florida Statutes*.
- B. TOWING/REMOVAL AUTHORITY.** To effect towing/removal of a Commercial Vehicle, Vehicle, Vessel or Recreational Vehicle, the District Manager or his/her designee must verify that the subject Commercial Vehicle, Vehicle, Vessel or Recreational Vehicle was not authorized to park under this rule in the Overnight Parking Areas and then must contact a firm authorized by Florida law to tow/remove Commercial Vehicle,

Vehicles, Vessels and Recreational Vehicles for the removal of such unauthorized vehicle at the owner's expense. The Commercial Vehicle, Vehicle, Vessel or Recreational Vehicle shall be towed/removed by the firm in accordance with Florida law, specifically the provisions set forth in Section 715.07, *Florida Statutes*. Notwithstanding the foregoing, a towing service retained by the District may tow/remove any vehicle parked in the Tow-Away Zone.

- C. AGREEMENT WITH AUTHORIZED TOWING SERVICE.** The District's Board of Supervisors is hereby authorized to enter into and maintain an agreement with a firm authorized by Florida law to tow/remove unauthorized vehicles and in accordance with Florida law and with the policies set forth herein.

SECTION 7. PARKING AT YOUR OWN RISK. Vehicles, Vessels or Recreational Vehicles may be parked on District property pursuant to this rule, provided however that the District assumes no liability for any theft, vandalism and/ or damage that might occur to personal property and/or to such vehicles.

SECTION 8. AMENDMENTS; DESIGNATION OF ADDITIONAL TOW-AWAY ZONES. The Board in its sole discretion may amend these Rules Related to Parking and Parking Enforcement from time to time to designate new Tow-Away Zones as the District acquires additional common areas. Such designations of new Tow-Away Zones are subject to proper signage and notice prior to enforcement of these rules on such new Tow-Away Zones.

EXHIBIT A – *Tow-Away Zones (highlighted areas)*

Effective date: February 7, 2023

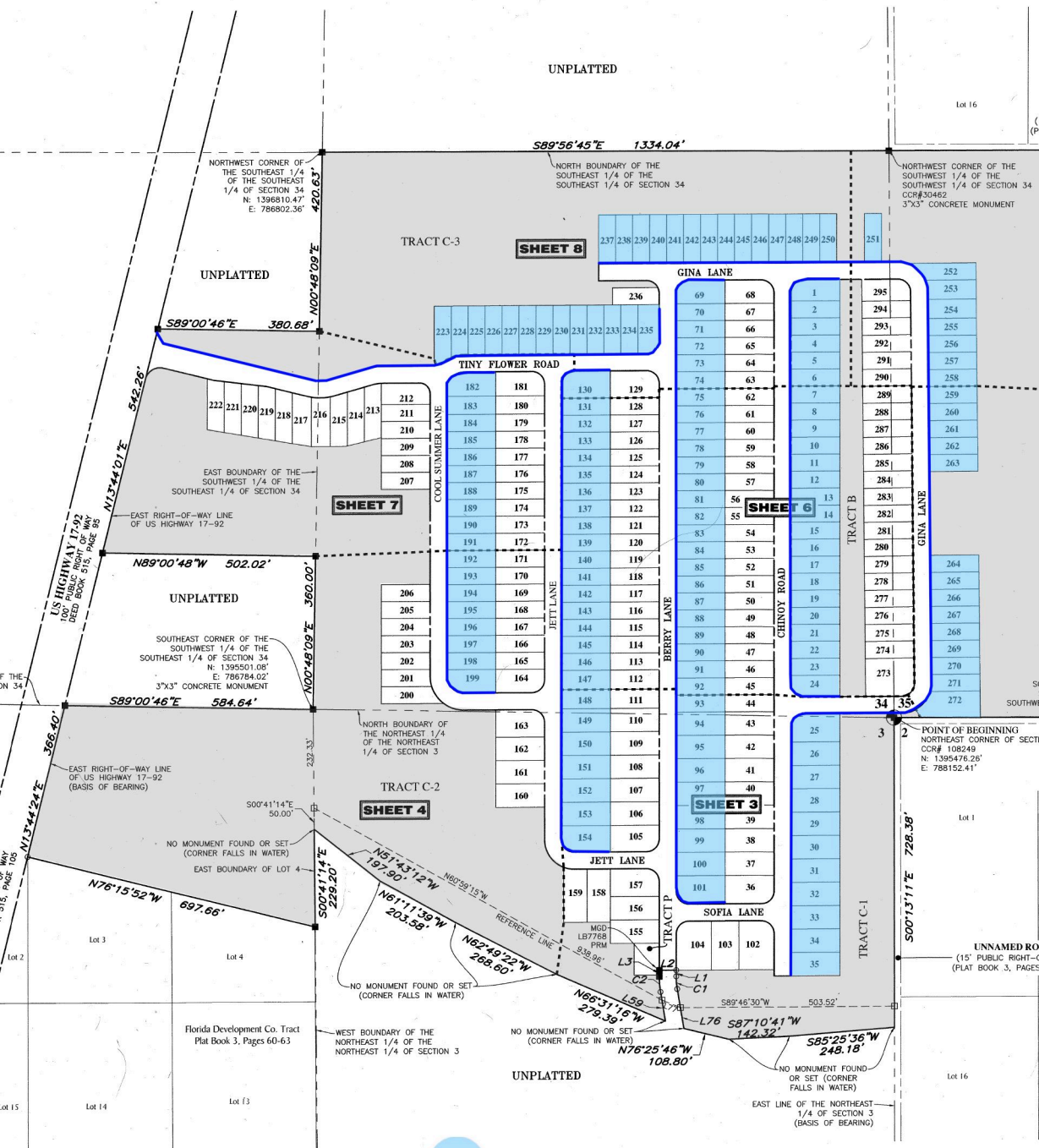
EXHIBIT A
Tow Away Zones

[Insert Map of Tow-Away Zones]

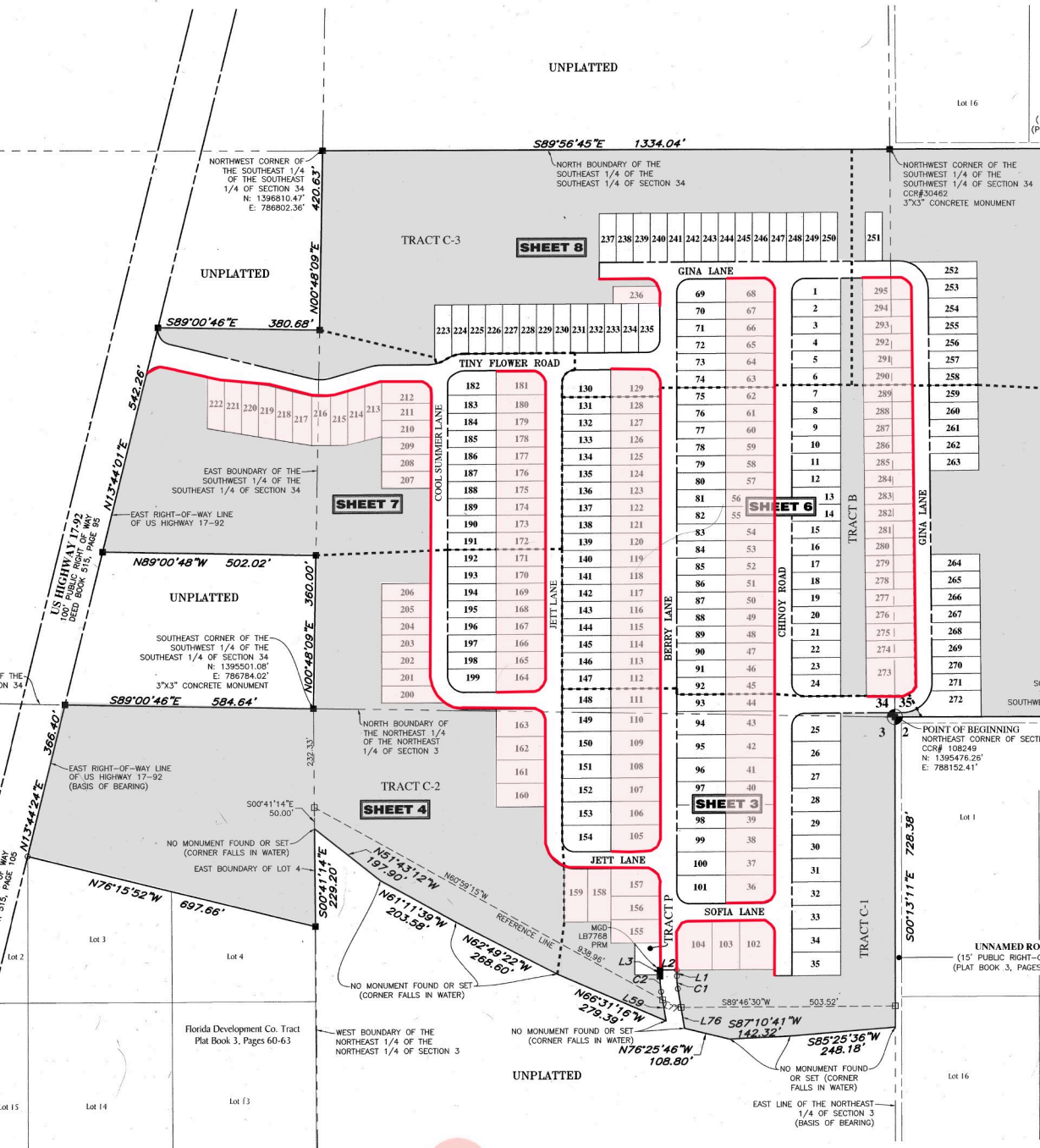
North Powerline Road CDD

Tow Policy - No parking on ODD addressed areas

(EXAMPLE)



North Powerline Road CDD
Tow Policy - No parking on EVEN addressed areas
(EXAMPLE)



 Even address lots
 Tow Zones

SECTION V

REBATE REPORT

\$12,685,000

**North Powerline Road Community Development
District**

(Polk County, Florida)

Special Assessment Bonds, Series 2020

Dated: December 14, 2020

Delivered: December 14, 2020

Rebate Report to the Computation Date

December 14, 2023

Reflecting Activity To

November 30, 2022



AMTEC

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AMTEC

American Municipal Tax-Exempt Compliance

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

www.amteccorp.com

December 15, 2022

North Powerline Road Community Development District
c/o Ms. Katie Costa
Director of Operations – Accounting Division
Government 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

Dear Ms. Costa:

AMTEC has prepared certain computations relating to the above referenced bond issue (the “Bonds”) at the request of the North Powerline Road Community Development District (the “District”)

The scope of our engagement consisted of preparing the computations shown in the attached schedules to determine the Rebtable Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the “Code”), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebtable Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebtable Arbitrage.

We have scheduled our next Report as of December 14, 2023, the Computation Date. Thank you and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo
Senior Vice President

Trong M. Tran
Assistant Vice President

SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the December 14, 2023 Computation Date
Reflecting Activity from December 14, 2020 through November 30, 2022

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Phase-1 Acquisition & Construction Account	0.006005%	11.02	(7,591.66)
Phase-2 Acquisition & Construction Account	0.005973%	130.48	(90,035.77)
Reserve Account	0.318698%	3,447.48	(39,992.74)
Interest Account	0.005888%	4.03	(2,825.76)
Totals	0.102083%	\$3,593.01	\$(140,445.93)
Bond Yield	3.759179%		
Rebate Computation Credit			(1,917.65)
Net Rebatable Arbitrage			\$(142,363.58)

Based upon our computations, no rebate liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

1. For purposes of computing Rebatale Arbitrage, investment activity is reflected from December 14, 2020, the date of the closing, to November 30, 2022, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of December 14, 2023.
2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
5. During the period between December 14, 2020 and November 30, 2022, the District made periodic payments into the Interest, Sinking and Prepayment Accounts (collectively, the "Debt Service Fund") that were used, along with the interest earned, to provide the required debt service payments.

Under Section 148(f)(4)(A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12th of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Debt Service Fund and have determined that the funds deposited have functioned as a bona fide debt service fund and are not subject to the rebate requirement.

6. In accordance with Page C-1 of the Arbitrage and Tax Certificate, Exhibit C (Arbitrage Rebate Covenants) the first (initial) Computation Date must be within 60 days of the end of the third Bond Year. After the first required payment date (Computation Date) the District must consistently treat either the last day of each Bond Year or the last day of each fifth Bond Year as the (subsequent) Computation Date(s). Therefore, for purposes of the arbitrage calculation, the first Computation Date is December 14, 2023.

DEFINITIONS

7. Computation Date

December 14, 2023.

8. Computation Period

The period beginning on December 14, 2020, the date of the closing, and ending on November 30, 2022.

9. Bond Year

Each one-year period (or shorter period from the date of issue) that ends at the close of business on the day in the calendar year that is selected by the Issuer. If no day is selected by the Issuer before the earlier of the final maturity date of the issue or the date that is five years after the date of issue, each bond year ends at the close of business on the anniversary date of the issuance.

10. Bond Yield

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

11. Taxable Investment Yield

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

12. Issue Price

The price determined on the basis of the initial offering price at which price a substantial amount of the Bonds was sold.

13. Rebatable Arbitrage

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

14. Funds and Accounts

The Funds and Accounts activity used in the compilation of this Report was received from the District and US Bank, Trustee, as follows:

Accounts	Account Number
Revenue	276587000
Interest	276587001
Sinking	276587002
Reserve	276587003
Prepayment	276587004
Phase-1 Acquisition & Construction	276587005
Phase-2 Acquisition & Construction	276587006

METHODOLOGY

Bond Yield

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

Investment Yield and Rebate Amount

The methodology used to calculate the Rebatable Arbitrage, as of November 30, 2022, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to December 14, 2023. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on December 14, 2023, is the Rebatable Arbitrage.

\$12,685,000
North Powerline Road Community Development District
(Polk County, Florida)
Special Assessment Bonds, Series 2020
Delivered: December 14, 2020

Sources of Funds

Par Amount	\$12,685,000.00
Original Issue Premium	98,874.60
Total	\$12,783,874.60

Uses of Funds

Phase-1 Acquisition & Construction Account	\$ 5,729,977.75
Phase-2 Acquisition & Construction Account	5,705,892.42
Reserve Account	713,800.00
Interest Account	177,279.43
Costs of Issuance	203,225.00
Underwriter's Discount	253,700.00
Total	\$12,783,874.60

PROOF OF ARBITRAGE YIELD

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

Date	Debt Service	Present Value to 12/14/2020 @ 3.7591785096%
05/01/2021	177,279.43	174,784.57
11/01/2021	232,921.88	225,407.24
05/01/2022	482,921.88	458,719.57
11/01/2022	229,640.63	214,107.52
05/01/2023	484,640.63	443,522.68
11/01/2023	226,293.75	203,273.79
05/01/2024	486,293.75	428,765.99
11/01/2024	222,881.25	192,889.23
05/01/2025	492,881.25	418,687.09
11/01/2025	219,337.50	182,882.85
05/01/2026	494,337.50	404,572.59
11/01/2026	215,040.63	172,745.30
05/01/2027	500,040.63	394,279.16
11/01/2027	210,587.50	162,983.61
05/01/2028	505,587.50	384,078.93
11/01/2028	205,978.13	153,588.28
05/01/2029	510,978.13	373,983.21
11/01/2029	201,212.50	144,549.82
05/01/2030	516,212.50	364,002.14
11/01/2030	196,290.63	135,858.81
05/01/2031	521,290.63	354,144.88
11/01/2031	190,400.00	126,964.06
05/01/2032	525,400.00	343,887.78
11/01/2032	184,328.13	118,421.65
05/01/2033	534,328.13	336,946.03
11/01/2033	177,984.38	110,165.86
05/01/2034	537,984.38	326,849.33
11/01/2034	171,459.38	102,247.34
05/01/2035	546,459.38	319,861.12
11/01/2035	164,662.50	94,604.34
05/01/2036	554,662.50	312,793.70
11/01/2036	157,593.75	87,233.04
05/01/2037	562,593.75	305,667.82
11/01/2037	150,253.13	80,129.27
05/01/2038	570,253.13	298,502.61
11/01/2038	142,640.63	73,288.61
05/01/2039	577,640.63	291,315.65
11/01/2039	134,756.25	66,706.45
05/01/2040	584,756.25	284,123.12
11/01/2040	126,600.00	60,377.93
05/01/2041	596,600.00	279,280.48
11/01/2041	117,200.00	53,851.50
05/01/2042	602,200.00	271,596.22
11/01/2042	107,500.00	47,588.74
05/01/2043	612,500.00	266,142.78
11/01/2043	97,400.00	41,541.33
05/01/2044	622,400.00	260,557.64
11/01/2044	86,900.00	35,708.11
05/01/2045	636,900.00	256,880.48
11/01/2045	75,900.00	30,047.92
05/01/2046	645,900.00	250,986.74
11/01/2046	64,500.00	24,601.30
05/01/2047	659,500.00	246,902.74
11/01/2047	52,600.00	19,329.01
05/01/2048	672,600.00	242,601.57
11/01/2048	40,200.00	14,232.32
05/01/2049	685,200.00	238,111.15

PROOF OF ARBITRAGE YIELD

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

Date	Debt Service	Present Value to 12/14/2020 @ 3.7591785096%
11/01/2049	27,300.00	9,311.89
05/01/2050	697,300.00	233,457.41
11/01/2050	13,900.00	4,567.89
05/01/2051	708,900.00	228,664.43
	21,750,804.53	12,783,874.60

Proceeds Summary

Delivery date	12/14/2020
Par Value	12,685,000.00
Premium (Discount)	98,874.60
Target for yield calculation	12,783,874.60

BOND DEBT SERVICE

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/14/2020					
05/01/2021			177,279.43	177,279.43	177,279.43
11/01/2021			232,921.88	232,921.88	
05/01/2022	250,000	2.625%	232,921.88	482,921.88	715,843.76
11/01/2022			229,640.63	229,640.63	
05/01/2023	255,000	2.625%	229,640.63	484,640.63	714,281.26
11/01/2023			226,293.75	226,293.75	
05/01/2024	260,000	2.625%	226,293.75	486,293.75	712,587.50
11/01/2024			222,881.25	222,881.25	
05/01/2025	270,000	2.625%	222,881.25	492,881.25	715,762.50
11/01/2025			219,337.50	219,337.50	
05/01/2026	275,000	3.125%	219,337.50	494,337.50	713,675.00
11/01/2026			215,040.63	215,040.63	
05/01/2027	285,000	3.125%	215,040.63	500,040.63	715,081.26
11/01/2027			210,587.50	210,587.50	
05/01/2028	295,000	3.125%	210,587.50	505,587.50	716,175.00
11/01/2028			205,978.13	205,978.13	
05/01/2029	305,000	3.125%	205,978.13	510,978.13	716,956.26
11/01/2029			201,212.50	201,212.50	
05/01/2030	315,000	3.125%	201,212.50	516,212.50	717,425.00
11/01/2030			196,290.63	196,290.63	
05/01/2031	325,000	3.625%	196,290.63	521,290.63	717,581.26
11/01/2031			190,400.00	190,400.00	
05/01/2032	335,000	3.625%	190,400.00	525,400.00	715,800.00
11/01/2032			184,328.13	184,328.13	
05/01/2033	350,000	3.625%	184,328.13	534,328.13	718,656.26
11/01/2033			177,984.38	177,984.38	
05/01/2034	360,000	3.625%	177,984.38	537,984.38	715,968.76
11/01/2034			171,459.38	171,459.38	
05/01/2035	375,000	3.625%	171,459.38	546,459.38	717,918.76
11/01/2035			164,662.50	164,662.50	
05/01/2036	390,000	3.625%	164,662.50	554,662.50	719,325.00
11/01/2036			157,593.75	157,593.75	
05/01/2037	405,000	3.625%	157,593.75	562,593.75	720,187.50
11/01/2037			150,253.13	150,253.13	
05/01/2038	420,000	3.625%	150,253.13	570,253.13	720,506.26
11/01/2038			142,640.63	142,640.63	
05/01/2039	435,000	3.625%	142,640.63	577,640.63	720,281.26
11/01/2039			134,756.25	134,756.25	
05/01/2040	450,000	3.625%	134,756.25	584,756.25	719,512.50
11/01/2040			126,600.00	126,600.00	
05/01/2041	470,000	4.000%	126,600.00	596,600.00	723,200.00
11/01/2041			117,200.00	117,200.00	
05/01/2042	485,000	4.000%	117,200.00	602,200.00	719,400.00
11/01/2042			107,500.00	107,500.00	
05/01/2043	505,000	4.000%	107,500.00	612,500.00	720,000.00
11/01/2043			97,400.00	97,400.00	
05/01/2044	525,000	4.000%	97,400.00	622,400.00	719,800.00
11/01/2044			86,900.00	86,900.00	
05/01/2045	550,000	4.000%	86,900.00	636,900.00	723,800.00
11/01/2045			75,900.00	75,900.00	
05/01/2046	570,000	4.000%	75,900.00	645,900.00	721,800.00
11/01/2046			64,500.00	64,500.00	
05/01/2047	595,000	4.000%	64,500.00	659,500.00	724,000.00
11/01/2047			52,600.00	52,600.00	
05/01/2048	620,000	4.000%	52,600.00	672,600.00	725,200.00
11/01/2048			40,200.00	40,200.00	
05/01/2049	645,000	4.000%	40,200.00	685,200.00	725,400.00

BOND DEBT SERVICE

\$12,685,000

North Powerline Road Community Development District

(Polk County, Florida)

Special Assessment Bonds, Series 2020

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2049			27,300.00	27,300.00	
05/01/2050	670,000	4.000%	27,300.00	697,300.00	724,600.00
11/01/2050			13,900.00	13,900.00	
05/01/2051	695,000	4.000%	13,900.00	708,900.00	722,800.00
	12,685,000		9,065,804.53	21,750,804.53	21,750,804.53

\$12,685,000
North Powerline Road Community Development District
(Polk County, Florida)
Special Assessment Bonds, Series 2020
Phase-1 Acquisition & Construction Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.759179%)
12/14/20	Beg Bal	-5,729,977.75	-6,407,314.59
12/17/20		64,165.90	71,728.64
12/17/20		3,237,490.24	3,619,068.42
12/17/20		557,254.93	622,934.30
12/23/20		260,231.80	290,722.82
12/23/20		4,500.00	5,027.26
12/23/20		56,674.29	63,314.74
12/30/20		3,720.00	4,152.86
12/30/20		86,095.07	96,113.09
12/30/20		2,084.20	2,326.72
12/30/20		23,402.00	26,125.06
12/30/20		200,358.95	223,672.71
12/30/20		362,304.73	404,462.49
12/30/20		162,841.50	181,789.73
12/30/20		38,842.00	43,361.65
12/30/20		267,019.41	298,089.78
12/30/20		960.00	1,071.71
12/30/20		57,717.72	64,433.75
12/30/20		86,149.82	96,174.21
12/30/20		20,000.00	22,327.20
01/05/21		-2.12	-2.37
01/12/21		82,585.70	92,080.99
01/12/21		24,123.90	26,897.54
01/12/21		410.00	457.14
01/12/21		44,901.00	50,063.49
01/19/21		3,000.00	3,342.50
01/19/21		36,674.43	40,861.47
01/20/21		235.00	261.80
02/02/21		-3.63	-4.04
02/03/21		8,359.00	9,299.85
02/04/21		3,000.00	3,337.32
02/10/21		3,000.00	3,335.25
02/10/21		2,192.47	2,437.48
02/12/21		26,539.86	29,499.58
02/25/21		1,423.00	1,579.57
02/25/21		572.00	634.93
02/25/21		1,161.75	1,289.57
03/02/21		-3.29	-3.65
03/25/21		-506,540.65	-560,530.96
03/25/21		-9,300.00	-10,291.25
03/25/21		3,000.00	3,319.76
04/02/21		-3.63	-4.01
04/05/21		12,275.29	13,569.62
04/05/21		2,098.25	2,319.49
04/14/21		19,510.00	21,547.10
04/16/21		350.00	386.46
04/16/21		29,141.99	32,178.14
04/16/21		1,800.31	1,987.88

\$12,685,000
North Powerline Road Community Development District
(Polk County, Florida)
Special Assessment Bonds, Series 2020
Phase-1 Acquisition & Construction Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.759179%)
04/16/21		3,000.00	3,312.55
04/16/21		3,000.00	3,312.55
04/16/21		3,000.00	3,312.55
04/16/21		696.75	769.34
04/16/21		141,976.92	156,768.77
04/22/21		3,000.00	3,310.50
04/29/21		3,000.00	3,308.10
05/04/21		-3.53	-3.89
05/17/21		66,950.00	73,688.48
05/17/21		44,915.61	49,436.34
05/17/21		4,036.50	4,442.77
05/17/21		3,000.00	3,301.95
05/17/21		5,765.00	6,345.24
05/24/21		2,038.00	2,241.50
05/24/21		50,248.49	55,265.93
06/02/21		-3.64	-4.00
06/02/21		3,000.00	3,296.83
06/08/21		4,104.00	4,507.26
06/08/21		105,951.35	116,362.22
07/02/21		-3.51	-3.85
08/03/21		-3.63	-3.96
08/10/21		7.27	7.93
09/02/21		-3.65	-3.97
10/04/21		-3.51	-3.81
10/05/21		7.16	7.77

12/14/23	TOTALS:	11.02	-7,591.66

ISSUE DATE:	12/14/20	REBATABL ARBITRAGE:	-7,591.66
COMP DATE:	12/14/23	NET INCOME:	11.02
BOND YIELD:	3.759179%	TAX INV YIELD:	0.006005%

\$12,685,000
North Powerline Road Community Development District
(Polk County, Florida)
Special Assessment Bonds, Series 2020
Phase-2 Acquisition & Construction Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.759179%)
12/14/20	Beg Bal	-5,705,892.42	-6,380,382.15
12/17/20		39,565.85	44,229.17
12/17/20		59,158.75	66,131.34
12/23/20		13,184.79	14,729.63
12/23/20		20,323.25	22,704.50
12/30/20		11,911.66	13,297.70
12/30/20		51,392.99	57,373.08
12/30/20		163,451.76	182,471.00
01/07/21		25,106.00	28,007.04
01/13/21		501.25	558.82
01/14/21		86,997.69	96,980.18
01/19/21		35,992.06	40,101.19
01/20/21		235.00	261.80
01/21/21		-86,997.69	-96,909.97
01/26/21		75,450.38	84,003.53
02/02/21		143,072.79	159,192.86
02/04/21		1,161.75	1,292.38
02/04/21		92,262.00	102,635.96
02/04/21		100,740.96	112,068.29
02/04/21		126,401.44	140,614.04
02/10/21		2,858.16	3,177.56
02/18/21		29,830.14	33,136.22
02/25/21		116.00	128.76
03/04/21		54,093.12	59,988.89
03/04/21		71,178.00	78,935.90
03/04/21		155,805.70	172,787.43
03/04/21		160,133.44	177,586.87
03/25/21		9,300.00	10,291.25
03/25/21		506,540.65	560,530.96
03/30/21		14,381.82	15,906.50
03/30/21		17,326.00	19,162.80
03/30/21		18,258.85	20,194.55
03/30/21		519,940.90	575,061.96
04/05/21		24,255.21	26,812.73
04/06/21		32,907.69	36,373.78
04/16/21		45,850.10	50,626.99
04/20/21		-14,381.82	-15,873.62
04/29/21		2,787.50	3,073.78
05/04/21		397.50	438.10
05/17/21		714,846.67	786,795.56
05/24/21		318.00	349.75
05/24/21		35,079.16	38,581.91
06/10/21		3,000.00	3,294.10
06/10/21		25,149.30	27,614.78
06/10/21		279,941.26	307,384.92
06/10/21		686,698.41	754,017.95
06/25/21		1,702.88	1,866.92
06/29/21		1,175.00	1,287.66

\$12,685,000
North Powerline Road Community Development District
(Polk County, Florida)
Special Assessment Bonds, Series 2020
Phase-2 Acquisition & Construction Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.759179%)
06/29/21		3,000.00	3,287.63
06/29/21		6,382.29	6,994.21
07/16/21		1,900.00	2,078.51
07/16/21		3,000.00	3,281.86
07/16/21		7,122.00	7,791.13
07/16/21		14,287.40	15,629.73
07/16/21		547,304.09	598,724.32
07/20/21		28,506.83	31,172.20
07/23/21		3,000.00	3,279.48
08/06/21		3,000.00	3,275.07
08/10/21		3,834.61	4,184.48
08/10/21		21,684.31	23,662.77
08/10/21		31,643.70	34,530.84
08/10/21		543,093.42	592,644.77
08/16/21		48.00	52.35
08/16/21		47,508.24	51,810.68
08/16/21		81,304.48	88,667.57
11/30/21	de minimis	1.21	1.31

12/14/23	TOTALS:	130.48	-90,035.77

ISSUE DATE:	12/14/20	REBATABLE ARBITRAGE:	-90,035.77
COMP DATE:	12/14/23	NET INCOME:	130.48
BOND YIELD:	3.759179%	TAX INV YIELD:	0.005973%

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

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.759179%)
12/14/20	Beg Bal	-713,800.00	-798,177.82
01/05/21		2.12	2.37
02/02/21		3.63	4.04
03/02/21		3.29	3.65
04/02/21		3.63	4.01
05/04/21		3.53	3.89
06/02/21		3.64	4.00
07/02/21		3.51	3.85
08/03/21		3.63	3.96
09/02/21		3.65	3.97
10/04/21		3.51	3.81
11/02/21		3.63	3.93
12/02/21		3.53	3.81
12/30/21		0.07	0.08
01/04/22		3.63	3.90
01/07/22		178,826.00	192,196.75
01/07/22		178,074.00	191,388.52
02/02/22		2.17	2.33
03/02/22		1.64	1.75
04/04/22		1.83	1.95
05/03/22		1.76	1.87
06/02/22		89.97	95.26
07/05/22		205.44	216.77
07/06/22		853.12	900.08
08/02/22		357.94	376.63
09/02/22		539.02	565.41
10/04/22		615.75	643.76
11/02/22		806.49	840.74
11/30/22	MMkt Bal	356,046.88	370,092.73
11/30/22	MMkt Acc	780.47	811.26

12/14/23	TOTALS:	3,447.48	-39,992.74

ISSUE DATE:	12/14/20	REBATABLE ARBITRAGE:	-39,992.74
COMP DATE:	12/14/23	NET INCOME:	3,447.48
BOND YIELD:	3.759179%	TAX INV YIELD:	0.318698%

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

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.759179%)
12/14/20	Beg Bal	-177,279.43	-198,235.51
05/03/21		177,279.43	195,405.31
05/03/21	de minimis	4.03	4.44

12/14/23	TOTALS:	4.03	-2,825.76

ISSUE DATE:	12/14/20	REBATABLE ARBITRAGE:	-2,825.76
COMP DATE:	12/14/23	NET INCOME:	4.03
BOND YIELD:	3.759179%	TAX INV YIELD:	0.005888%

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

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.759179%)
12/14/21		-1,780.00	-1,917.65

12/14/23	TOTALS:	-1,780.00	-1,917.65

ISSUE DATE: 12/14/20 REBATABLE ARBITRAGE: -1,917.65
COMP DATE: 12/14/23
BOND YIELD: 3.759179%

SECTION VI

CONTRACT AGREEMENT

This Agreement made and entered into on Tuesday, December 6, 2022 by and between the North Powerline Road Community Development District, a local unit of special purpose government of the State of Florida hereinafter referred to as the 'Special District', and Marsha M. Faux, Polk County Property Appraiser, a Constitutional Officer of the State of Florida, whose address is 255 North Wilson Ave., Bartow, FL 33830, hereinafter referred to as the 'Property Appraiser'.

1. Section [197.3632](#) Florida Statutes, provides that special assessments of non-ad valorem taxes levied by the Special District may be included in the assessment rolls of the County and collected in conjunction with ad valorem taxes as assessed by the Property Appraiser. Pursuant to that option, the Property Appraiser and the Special District shall enter into an agreement providing for reimbursement to the Property Appraiser of administrative costs, including costs of inception and maintenance, incurred as a result of such inclusion.
2. The parties herein agree that, for the 2023 tax year assessment roll, the Property Appraiser will include on the assessment rolls such special assessments as are certified to her by the North Powerline Road Community Development District.
3. The term of this Agreement shall commence on January 1, 2023 or the date signed below, whichever is later, and shall run until December 31, 2023, the date of signature by the parties notwithstanding. This Agreement shall not automatically renew.
4. The Special District shall meet all relevant requirements of Section [197.3632](#) & [190.021](#) Florida Statutes.
5. The Special District shall furnish the Property Appraiser with up-to-date data concerning its boundaries and proposed assessments, and other information as requested by the Property Appraiser to facilitate in administering the non-ad valorem assessment in question. Specifically, if assessments will be included on the 2023 TRIM Notice, the Special District shall provide **proposed assessments no later than Friday, July 14, 2023**. The Special District's assessments shall, as far as practicable, be uniform (e.g. one uniform assessment for maintenance, etc.) to facilitate the making of the assessments by the mass data techniques utilized by the Property Appraiser.
6. The Special District shall certify to the Property Appraiser the Special District's annual installment and levy **no later than Friday, September 15, 2023**. The Property Appraiser shall, using the information provided by the Special District, place the Special District's non ad-valorem special assessments on properties within the district for inclusion on the 2023 tax roll.
7. The Property Appraiser shall be compensated by the Special District for the administrative costs incurred in carrying out this Agreement at the rate of 1% of the amount levied on the TRIM Notice or if the TRIM Notice is not used, the rate shall be 1% of the amount levied on the 2023 tax roll. For the TRIM Notice, the Property Appraiser will require **payment on or before Friday, September 15, 2023** for processing within the Property Appraiser budget year (October 1st – September 30th).
8. If the actual costs of performing the services under this agreement exceed the compensation provided for in Paragraph 7, the amount of compensation shall be the actual costs of performing the services under this agreement.
9. If tax roll corrections are requested by the Special District, the Property Appraiser shall be compensated by the Special District for the administrative costs incurred at the rate of \$5.00 for each tax roll correction exceeding ten (10) corrections per tax year.

The Special District shall indemnify and hold harmless, to the extent permitted by Florida law and without waiving its right of any applicable sovereign immunity, the Property Appraiser and all respective officers, employees, agents and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which the Property Appraiser and all respective officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the negligent or intentional acts or omissions of the Special District or its employees, agents, servants, partners, principals, or subcontractors arising out of, relating to, or resulting from the performance of the Agreement. The Special District shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the Property Appraiser where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorneys' fees which may issue thereon.

EXECUTED By:

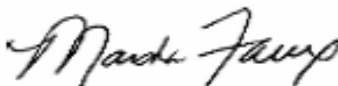
Special District Representative

Print name

Title

Date

Marsha M. Faux, CFA, ASA
Polk County Property Appraiser
By:



Marsha M. Faux, Property Appraiser

SECTION VII



Marsha M. Faux, CFA, ASA
POLK COUNTY PROPERTY APPRAISER

2023 Data Sharing and Usage Agreement

NORTH POWERLINE ROAD CDD

This Data Sharing and Usage Agreement, hereinafter referred to as “**Agreement**,” establishes the terms and conditions under which the **NORTH POWERLINE ROAD CDD**, hereinafter referred to as “**agency**,” can acquire and use Polk County Property Appraiser data that is exempt from Public Records disclosure as defined in [FS 119.071](#).

As of July 1, 2021, the Florida Public Records Exemptions Statute was amended as it relates to the publicly available records maintained by the county property appraiser and tax collector. As a result, exempt (aka confidential) parcels and accounts have been added back to our website and FTP data files. No owner names, mailing addresses, or official records (OR) books and pages of recorded documents related to these parcels/accounts, appear on the Property Appraiser’s website or in FTP data files. In addition, the Polk County Property Appraiser’s mapping site has been modified to accommodate the statutory change. See Senate Bill 781 for additional information.

For the purposes of this Agreement, all data is provided. It is the responsibility of the agency to apply all statutory guidelines relative to confidentiality.

The confidentiality of personal identifying information including: names, mailing address and OR Book and Pages owned by individuals that have received exempt / confidential status, hereinafter referred to as “**confidential data**,” **will be protected as follows:**

1. The **agency** will not release **confidential data** that may reveal identifying information of individuals exempted from Public Records disclosure.
2. The **agency** will not present the **confidential data** in the results of data analysis (including maps) in any manner that would reveal personal identifying information of individuals exempted from Public Records disclosure.
3. The **agency** shall comply with all state laws and regulations governing the confidentiality and exempt status of personal identifying and location information that is the subject of this Agreement.
4. The **agency** shall ensure any employee granted access to **confidential data** is subject to the terms and conditions of this Agreement.
5. The **agency** shall ensure any third party granted access to **confidential data** is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the **agency** by the third party before personal identifying information is released.

The term of this Agreement shall commence on **January 1, 2023** and shall run until **December 31, 2023**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually to ensure all responsible parties are aware of and maintain the terms and conditions of this Data Sharing and Usage Agreement.

In witness of their agreement to the terms above, the parties or their authorized agents hereby affix their signatures.

POLK COUNTY PROPERTY APPRAISER

NORTH POWERLINE ROAD CDD

Signature: 

Signature: _____

Print: Marsha M. Faux CFA, ASA

Print: _____

Title: Polk County Property Appraiser

Title: _____

Date: December 1, 2022

Date: _____

Please email the signed agreement to pataxroll@polk-county.net.

SECTION VIII

SECTION C

North Powerline Road CDD

Field Management Report



01/03/2023

Marshall Tindall

Field Services Manager

GMS

Complete

Landscaping & Ponds

- ✚ Landscaping work has been good.
- ✚ Grass has been mowed and planters have been kept neat and clean.
- ✚ Ponds look good overall.
- ✚ Monitoring some hog activity around some of the CDD areas.
- ✚ Review of entry landscape with landscaper – consideration of some minor adjustments for continuity and ease of maintenance.



Complete

Amenity

- ✚ Maintenance of facilities is satisfactory.
- ✚ Small area of coping is being repaired under warranty.
- ✚ New table frame has been ordered and will be installed once received.
- ✚ ISP line was cut by home construction. Repair was arranged and card systems were restored.



In Progress

Playground Fence

- ✚ Playground measurements were taken and submitted to fence vendors.
- ✚ Gathering proposals for fence and installation.



Upcoming

Furniture Cleaning

- Pool furniture will be scheduled for cleaning in the off season.



Conclusion

For any questions or comments regarding the above information, please contact me by phone at 407-346-2453, or by email at mtindall@gmscfl.com. Thank you.

Respectfully,
Marshall Tindall

SECTION 1

*Item will be
provided under
separate cover.*

SECTION D

SECTION 1

North Powerline Road Community Development District

Summary of Checks

November 26, 2022 to December 23, 2022

Bank	Date	Check No.'s	Amount	
General Fund	12/7/22	423 - 424	\$	2,050.00
	12/14/22	425 - 433	\$	12,283.85
	12/21/22	434 - 437	\$	4,813.94
			\$	19,147.79

*** CHECK DATES 11/26/2022 - 12/23/2022 ***
 N POWERLINE RD - GENERAL
 BANK A NORTH POWERLINE RD

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
12/07/22	00051	11/22/22 8603	202211 330-57200-48200		*	550.00	
			MTHLY CLEANING SVC-NOV 22				
				CSS CLEAN STAR SERVICES CENTRAL FL			550.00 000423
12/07/22	00050	12/01/22 17995	202212 330-57200-48500		*	1,500.00	
			POOL MAINTENANCE - DEC 22				
				RESORT POOL SERVICES DBA			1,500.00 000424
12/14/22	00057	12/06/22 DA120620	202212 310-51300-11000		*	200.00	
			SUPERVISOR FEES 12/06/22				
				DANIEL ARNETTE			200.00 000425
12/14/22	00058	12/06/22 EC120620	202212 310-51300-11000		*	200.00	
			SUPERVISOR FEES 12/06/22				
				EMILY J CASSIDY			200.00 000426
12/14/22	00006	12/01/22 81	202212 310-51300-34000		*	3,154.42	
			MANAGEMENT FEES - DEC 22				
		12/01/22 81	202212 310-51300-35200		*	100.00	
			WEBSITE ADMIN - DEC 22				
		12/01/22 81	202212 310-51300-35100		*	150.00	
			INFO TECHNOLOGY - DEC 22				
		12/01/22 81	202212 310-51300-31300		*	500.00	
			DISSEMINATION - DEC 22				
		12/01/22 81	202212 330-57200-48300		*	416.67	
			AMENITY ACCESS - DEC 22				
		12/01/22 81	202212 310-51300-51000		*	3.46	
			OFFICE SUPPLIES				
		12/01/22 81	202212 310-51300-42000		*	46.37	
			POSTAGE				
		12/01/22 82	202212 320-53800-34000		*	1,312.50	
			FIELD MANAGEMENT - DEC 22				
				GOVERNMENTAL MANAGEMENT SERVICES			5,683.42 000427
12/14/22	00032	12/12/22 5129	202211 310-51300-31500		*	1,369.75	
			BOS MTG/CONFER/RESOLUTION				
				KE LAW GROUP, PLLC			1,369.75 000428
12/14/22	00008	12/06/22 KC120620	202212 310-51300-11000		*	200.00	
			SUPERVISOR FEES 12/06/22				
				KEVIN CHINOY			200.00 000429
12/14/22	00009	12/06/22 LS120620	202212 310-51300-11000		*	200.00	
			SUPERVISOR FEES 12/06/22				
				LAUREN SCHWENK			200.00 000430

NPRC NORTH POWER LI MBYINGTON

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
12/14/22	00029	11/30/22 00050948	202211 310-51300-48000	NOT.LO MTG/ELECTION 11/3	*	956.88	
		11/30/22 00050948	202211 310-51300-48000	RFP AUDIT SVCS 11/7	*	359.25	
		11/30/22 00050948	202211 310-51300-48000	NOT OF AUDIT C MTG 11/29	*	311.35	
CA FLORIDA HOLDINGS, LLC							1,627.48 000431
12/14/22	00044	10/31/22 023175	202210 310-51300-31100	GEN ENGINEER - REQ38 PH3	*	412.50	
NORTH POWERLINE ROAD CDD C/O USBANK							412.50 000432
12/14/22	00054	12/14/22 12142022	202212 300-15500-10000	PLAYGRND/FUR LEASE-JAN 23	*	2,390.70	
WHFS, LLC							2,390.70 000433
12/21/22	00043	12/15/22 6643-12-	202212 310-51300-31200	ARBITRAGE - SERIES 2020	*	450.00	
AMTEC							450.00 000434
12/21/22	00049	12/01/22 25140	202212 320-53800-47000	LAKE MAINTENANCE - DEC 22	*	918.00	
AQUAGENIX							918.00 000435
12/21/22	00034	12/01/22 7520	202212 320-53800-46200	LAWN MAINTENANCE - DEC 22	*	2,990.42	
PRINCE & SONS INC.							2,990.42 000436
12/21/22	00059	12/15/22 11093455	202212 330-57200-34500	SECURITY 12/9 - 12/15	*	455.52	
SECURITAS SECURITY SERVICES USA, INC							455.52 000437
TOTAL FOR BANK A						19,147.79	
TOTAL FOR REGISTER						19,147.79	

SECTION 2

North Powerline Road
Community Development District

Unaudited Financial Reporting
November 30, 2022



Table of Contents

1	<u>Balance Sheet</u>
2-3	<u>General Fund</u>
4	<u>Series 2020 Debt Service Fund</u>
5	<u>Series 2022 Debt Service Fund</u>
6	<u>Series 2020 Capital Projects Fund</u>
7	<u>Series 2022 Capital Projects Fund</u>
8-9	<u>Month to Month</u>
10	<u>Long Term Debt Summary</u>
11	<u>Assessment Receipt Schedule</u>

North Powerline Road

Community Development District

Combined Balance Sheet

November 30, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
Assets:				
<u>Cash:</u>				
Operating Account	\$ 202,197	\$ -	\$ -	\$ 202,197
Capital Projects Account	\$ -	\$ -	\$ 1,000	\$ 1,000
<u>Investments:</u>				
<u>Series 2020</u>				
Reserve	\$ -	\$ 356,047	\$ -	\$ 356,047
Revenue	\$ -	\$ 14,323	\$ -	\$ 14,323
Prepayment	\$ -	\$ 9	\$ -	\$ 9
Construction - Phase 1	\$ -	\$ -	\$ 9,572	\$ 9,572
Construction - Phase 2	\$ -	\$ -	\$ 386	\$ 386
<u>Series 2022</u>				
Reserve	\$ -	\$ 758,588	\$ -	\$ 758,588
Revenue	\$ -	\$ 6,648	\$ -	\$ 6,648
Construction - Phase 3	\$ -	\$ -	\$ 1,298,454	\$ 1,298,454
Construction - Phase 4	\$ -	\$ -	\$ 1,083,326	\$ 1,083,326
Cost of Issuance	\$ -	\$ -	\$ 1,766	\$ 1,766
Due from General Fund	\$ -	\$ 12,479	\$ -	\$ 12,479
Prepaid Expenses	\$ 2,391	\$ -	\$ -	\$ 2,391
Total Assets	\$ 204,588	\$ 1,148,094	\$ 2,394,505	\$ 3,747,187
Liabilities:				
Accounts Payable	\$ 3,960	\$ -	\$ -	\$ 3,960
Due to Debt Service	\$ 12,479	\$ -	\$ -	\$ 12,479
Retainage Payable	\$ -	\$ -	\$ 232,664	\$ 232,664
Total Liabilities	\$ 16,439	\$ -	\$ 232,664	\$ 249,103
Fund Balance:				
Nonspendable:				
Prepaid Items	\$ 2,391	\$ -	\$ -	\$ 2,391
Restricted for:				
Debt Service - Series 2020	\$ -	\$ 382,858	\$ -	\$ 382,858
Debt Service - Series 2022	\$ -	\$ 765,236	\$ -	\$ 765,236
Capital Projects - Series 2020	\$ -	\$ -	\$ 10,958	\$ 10,958
Capital Projects - Series 2022	\$ -	\$ -	\$ 2,150,883	\$ 2,150,883
Unassigned	\$ 185,759	\$ -	\$ -	\$ 185,759
Total Fund Balances	\$ 188,149	\$ 1,148,094	\$ 2,161,841	\$ 3,498,084
Total Liabilities & Fund Balance	\$ 204,588	\$ 1,148,094	\$ 2,394,505	\$ 3,747,187

North Powerline Road

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending November 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 11/30/22	Thru 11/30/22	Variance
Revenues:				
Assessments - Tax Roll	\$ 371,728	\$ 9,803	\$ 9,803	\$ -
Assessments - Direct Bill	\$ 178,885	\$ 44,722	\$ 44,722	\$ -
Developer Contributions	\$ 114,111	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ 60	\$ 60
Interest	\$ -	\$ -	\$ 3	\$ 3
Total Revenues	\$ 664,725	\$ 54,525	\$ 54,587	\$ 63

Expenditures:

General & Administrative:

Supervisor Fees	\$ 12,000	\$ 2,000	\$ 1,400	\$ 600
Engineering	\$ 20,000	\$ 3,333	\$ 413	\$ 2,921
Attorney	\$ 30,000	\$ 5,000	\$ 4,192	\$ 808
Annual Audit	\$ 5,500	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Arbitrage	\$ 1,350	\$ -	\$ -	\$ -
Dissemination	\$ 7,000	\$ 1,167	\$ 1,000	\$ 167
Trustee Fees	\$ 12,500	\$ -	\$ -	\$ -
Management Fees	\$ 37,853	\$ 6,309	\$ 6,309	\$ (0)
Information Technology	\$ 1,800	\$ 300	\$ 300	\$ -
Website Maintenance	\$ 1,200	\$ 200	\$ 200	\$ -
Telephone	\$ 300	\$ 50	\$ -	\$ 50
Postage & Delivery	\$ 1,000	\$ 167	\$ 41	\$ 126
Insurance	\$ 6,684	\$ 6,684	\$ 5,988	\$ 696
Printing & Binding	\$ 1,000	\$ 167	\$ -	\$ 167
Legal Advertising	\$ 10,000	\$ 1,667	\$ 1,939	\$ (272)
Other Current Charges	\$ 5,000	\$ 833	\$ 79	\$ 755
Office Supplies	\$ 625	\$ 104	\$ 7	\$ 97
Travel Per Diem	\$ 600	\$ 100	\$ -	\$ 100
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 159,587	\$ 33,255	\$ 27,042	\$ 6,214

North Powerline Road

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending November 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 11/30/22	Thru 11/30/22	Variance
<u>Operations & Maintenance</u>				
Field Expenditures				
Property Insurance	\$ 20,000	\$ 20,000	\$ 11,774	\$ 8,226
Field Management	\$ 15,750	\$ 2,625	\$ 2,625	\$ -
Landscape Maintenance	\$ 95,000	\$ 15,833	\$ 5,981	\$ 9,852
Landscape Replacement	\$ 25,000	\$ 4,167	\$ -	\$ 4,167
Lake Maintenance	\$ 21,600	\$ 3,600	\$ 1,836	\$ 1,764
Streetlights	\$ 75,000	\$ 12,500	\$ 5,018	\$ 7,482
Electric	\$ 7,500	\$ 1,250	\$ 516	\$ 734
Water & Sewer	\$ 2,400	\$ 400	\$ 183	\$ 217
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ 417	\$ -	\$ 417
Irrigation Repairs	\$ 5,000	\$ 833	\$ 229	\$ 604
General Repairs & Maintenance	\$ 15,000	\$ 2,500	\$ -	\$ 2,500
Contingency	\$ 7,500	\$ 1,250	\$ -	\$ 1,250
Subtotal Field Expenditures	\$ 292,250	\$ 65,375	\$ 28,161	\$ 37,214
Amenity Expenditures				
Amenity - Electric	\$ 14,400	\$ 2,400	\$ 2,570	\$ (170)
Amenity - Water	\$ 4,000	\$ 667	\$ 348	\$ 319
Playground Lease	\$ 28,688	\$ 4,781	\$ 4,781	\$ -
Internet	\$ 2,000	\$ 333	\$ 202	\$ 131
Pest Control	\$ 600	\$ 100	\$ -	\$ 100
Janitorial Services	\$ 7,500	\$ 1,250	\$ 1,100	\$ 150
Security Services	\$ 34,000	\$ 5,667	\$ -	\$ 5,667
Pool Maintenance	\$ 20,000	\$ 3,333	\$ 3,250	\$ 83
Amenity Access Management	\$ 5,000	\$ 833	\$ 833	\$ (0)
Amenity Repairs & Maintenance	\$ 15,000	\$ 2,500	\$ 2,132	\$ 368
Contingency	\$ 7,500	\$ 1,250	\$ -	\$ 1,250
Subtotal Amenity Expenditures	\$ 138,688	\$ 23,115	\$ 15,216	\$ 7,899
Total Operations & Maintenance	\$ 430,938	\$ 88,490	\$ 43,377	\$ 45,112
Total Expenditures	\$ 590,525	\$ 121,745	\$ 70,419	\$ 51,326
Excess (Deficiency) of Revenues over Expenditures	\$ 74,200		\$ (15,832)	
<u>Other Financing Sources/(Uses):</u>				
Transfer In/(Out)	\$ (74,200)	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ (74,200)	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 0		\$ (15,832)	
Fund Balance - Beginning	\$ -		\$ 203,981	
Fund Balance - Ending	\$ 0		\$ 188,149	

North Powerline Road

Community Development District

Debt Service Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending November 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 11/30/22	Thru 11/30/22	Variance
Revenues:				
Assessments - Tax Roll	\$ 711,117	\$ 18,757	\$ 18,757	\$ -
Interest	\$ -	\$ -	\$ 2,380	\$ 2,380
Total Revenues	\$ 711,117	\$ 18,757	\$ 21,136	\$ 2,380
Expenditures:				
Interest - 11/1	\$ 229,241	\$ 229,241	\$ 229,241	\$ (0)
Special Call - 11/1	\$ -	\$ -	\$ 5,000	\$ (5,000)
Principal - 5/1	\$ 255,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 229,241	\$ -	\$ -	\$ -
Total Expenditures	\$ 713,481	\$ 229,241	\$ 234,241	\$ (5,000)
Excess (Deficiency) of Revenues over Expenditures	\$ (2,364)		\$ (213,104)	
Fund Balance - Beginning	\$ 233,810		\$ 595,963	
Fund Balance - Ending	\$ 231,446		\$ 382,858	

North Powerline Road

Community Development District

Debt Service Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending November 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 11/30/22	Thru 11/30/22	Variance
Revenues:				
Assessments - Direct Bill	\$ 758,588	\$ -	\$ -	-
Interest	\$ -	\$ -	\$ 3,811	\$ 3,811
Total Revenues	\$ 758,588	\$ -	\$ 3,811	\$ 3,811
Expenditures:				
Interest - 11/1	\$ 239,566	\$ 239,566	\$ 239,566	\$ -
Principal - 5/1	\$ 150,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 303,675	\$ -	\$ -	\$ -
Total Expenditures	\$ 693,241	\$ 239,566	\$ 239,566	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 65,347		\$ (235,755)	
Fund Balance - Beginning	\$ 239,566		\$ 1,000,990	
Fund Balance - Ending	\$ 304,912		\$ 765,236	

North Powerline Road

Community Development District

Capital Projects Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending November 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 11/30/22	Thru 11/30/22	Variance
Revenues				
Developer Contributions	\$ -	\$ -	\$ 7,570	\$ 7,570
Interest	\$ -	\$ -	\$ 41	\$ 41
Total Revenues	\$ -	\$ -	\$ 7,611	\$ 7,611
Expenditures:				
Capital Outlay - Phase 1	\$ -	\$ -	\$ 232	\$ (232)
Capital Outlay - Phase 2	\$ -	\$ -	\$ 7,570	\$ (7,570)
Total Expenditures	\$ -	\$ -	\$ 7,802	\$ (7,802)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (191)	
Fund Balance - Beginning	\$ -	\$ -	\$ 11,149	
Fund Balance - Ending	\$ -	\$ -	\$ 10,958	

North Powerline Road

Community Development District

Capital Projects Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending November 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 11/30/22	Thru 11/30/22	Variance
Revenues				
Interest	\$ -	\$ -	\$ 20,527	\$ 20,527
Total Revenues	\$ -	\$ -	\$ 20,527	\$ 20,527
Expenditures:				
Capital Outlay - Phase 3	\$ -	\$ -	\$ 1,384,034	\$ (1,384,034)
Capital Outlay - Phase 4	\$ -	\$ -	\$ 362,987	\$ (362,987)
Total Expenditures	\$ -	\$ -	\$ 1,747,021	\$ (1,747,021)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (1,726,494)	
Fund Balance - Beginning	\$ -	\$ -	\$ 3,877,377	
Fund Balance - Ending	\$ -	\$ -	\$ 2,150,883	

North Powerline Road
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - Tax Roll	\$ -	\$ 9,803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9,803
Assessments - Direct Bill	\$ 44,722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	44,722
Developer Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Miscellaneous Revenue	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	60
Interest	\$ 1	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3
Total Revenues	\$ 44,783	\$ 9,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	54,587

Expenditures:

General & Administrative:

Supervisor Fees	\$ 600	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,400
Engineering	\$ 413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	413
Attorney	\$ 2,822	\$ 1,370	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,192
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dissemination	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,000
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Management Fees	\$ 3,154	\$ 3,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,309
Information Technology	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	300
Website Maintenance	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	200
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage & Delivery	\$ 25	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	41
Insurance	\$ 5,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,988
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Legal Advertising	\$ 311	\$ 1,627	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,939
Other Current Charges	\$ 39	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	79
Office Supplies	\$ 1	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total General & Administrative	\$ 19,279	\$ 7,763	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	27,042

North Powerline Road
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Operations & Maintenance</u>													
Field Expenditures													
Property Insurance	\$ 11,774	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	11,774
Field Management	\$ 1,313	\$ 1,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,625
Landscape Maintenance	\$ 2,990	\$ 2,990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,981
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Lake Maintenance	\$ 918	\$ 918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,836
Streetlights	\$ 2,509	\$ 2,509	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,018
Electric	\$ 195	\$ 321	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	516
Water & Sewer	\$ 150	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	183
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Irrigation Repairs	\$ 229	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	229
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal Field Expenditures	\$ 20,078	\$ 8,083	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	28,161
Amenity Expenditures													
Amenity - Electric	\$ 956	\$ 1,614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,570
Amenity - Water	\$ 175	\$ 173	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	348
Playground Lease	\$ 2,391	\$ 2,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,781
Internet	\$ 101	\$ 101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	202
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Janitorial Services	\$ 550	\$ 550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,100
Security Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pool Maintenance	\$ 1,750	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,250
Amenity Access Management	\$ 417	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	833
Amenity Repairs & Maintenance	\$ 1,882	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,132
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal Amenity Expenditures	\$ 8,221	\$ 6,995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15,216
Total Operations & Maintenance	\$ 28,299	\$ 15,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	43,377
Total Expenditures	\$ 47,578	\$ 22,841	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	70,419
Excess (Deficiency) of Revenues over Expenditures	\$ (2,795)	\$ (13,036)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(15,832)
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Change in Fund Balance	\$ (2,795)	\$ (13,036)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(15,832)

North Powerline Road

Community Development District

Long Term Debt Report

Series 2020, Special Assessment Revenue Bonds		
Maturity Date:	5/1/2051	
Reserve Fund Definition	50% Maximum Annual Debt Service	
Reserve Fund Requirement	\$356,047	
Reserve Fund Balance	\$356,047	
Bonds Outstanding - 12/14/20		\$12,685,000
Less: Principal Payment - 05/01/22		(\$250,000)
Less: Special Call - 05/01/22		(\$20,000)
Less: Special Call - 11/01/22		(\$5,000)
Current Bonds Outstanding		\$12,410,000

Series 2022, Special Assessment Revenue Bonds		
Maturity Date:	11/1/2052	
Reserve Fund Definition	Maximum Annual Debt Service	
Reserve Fund Requirement	\$758,588	
Reserve Fund Balance	\$758,588	
Bonds Outstanding - 06/09/22		\$11,000,000
Current Bonds Outstanding		\$11,000,000

North Powerline Road
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2023

Gross Assessments \$ 400,416.70 \$ 766,155.52 \$ 1,166,572.22
Net Assessments \$ 372,387.53 \$ 712,524.63 \$ 1,084,912.16

ON ROLL ASSESSMENTS

							34.32%	65.68%	100.00%
Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	O&M Portion	Series 2020 Debt Service	Total
11/16/22	ACH	\$10,160.21	(\$406.39)	(\$195.08)	\$0.00	\$9,558.74	\$3,281.11	\$6,277.63	\$9,558.74
11/21/22	ACH	\$22,539.95	(\$901.49)	(\$432.77)	\$0.00	\$21,205.69	\$7,278.69	\$13,927.00	\$21,205.69
11/25/22	ACH	\$10,056.05	(\$402.20)	(\$193.08)	\$0.00	\$9,460.77	\$3,247.33	\$6,213.44	\$9,460.77
11/30/22	1% Fee Adj	(\$11,665.73)	\$0.00	\$0.00	\$0.00	(\$11,665.73)	(\$4,004.17)	(\$7,661.56)	(\$11,665.73)
TOTAL	\$	31,090.48	\$ (1,710.08)	\$ (820.93)	\$ -	\$ 28,559.47	\$ 9,802.96	\$ 18,756.51	\$ 28,559.47

3%	Net Percent Collected
\$ 1,056,352.69	Balance Remaining to Collect

DIRECT BILL ASSESSMENTS

2023-01 CH Dev LLC			Net Assessments	\$389,374.55	\$74,681.76	\$314,692.79
Date Received	Due Date	Check Number	Net Assessed	Amount Received	Operations & Maintenance	Series 2022 Debt Service
10/11/22	10/1/22	1187 & 1523	\$18,670.44	\$18,670.44	\$18,670.44	\$0.00
	12/1/22		\$18,670.44	\$0.00	\$0.00	
	2/1/23		\$18,670.44	\$0.00	\$0.00	
	4/1/23		\$189,401.19	\$0.00	\$0.00	
	5/1/23		\$18,670.44	\$0.00	\$0.00	
	10/1/23		\$125,291.60	\$0.00	\$0.00	
			\$389,374.55	\$18,670.44	\$18,670.44	\$0.00

2023-02 GLK Real Estate LLC			Net Assessments	\$335,874.90	\$64,420.57	\$271,454.33
Date Received	Due Date	Check Number	Net Assessed	Amount Received	Operations & Maintenance	Series 2022 Debt Service
10/11/22	10/1/22	1187 & 1523	\$16,105.14	\$16,105.14	\$16,105.14	\$0.00
	12/1/22		\$16,105.14		\$0.00	\$0.00
	2/1/23		\$16,105.14		\$0.00	\$0.00
	4/1/23		\$163,377.67		\$0.00	\$0.00
	5/1/23		\$16,105.14		\$0.00	\$0.00
	10/1/23		\$108,076.66		\$0.00	\$0.00
			\$335,874.89	\$16,105.14	\$16,105.14	\$0.00

2023-03						
Cassidy Holdings LLC			Net Assessments	\$68,576.46	\$13,152.92	\$55,423.54
Date Received	Due Date	Check Number	Net Assessed	Amount Received	Operations & Maintenance	Series 2022 Debt Service
10/11/22	10/1/22	1187 & 1523	\$3,288.23	\$3,288.23	\$3,288.23	\$0.00
	12/1/22		\$3,288.23	\$0.00	\$0.00	
	2/1/23		\$3,288.23	\$0.00	\$0.00	
	4/1/23		\$33,357.25	\$0.00	\$0.00	
	5/1/23		\$3,288.23	\$0.00	\$0.00	
	10/1/23		\$22,066.30	\$0.00	\$0.00	
				\$68,576.47	\$3,288.23	\$3,288.23	$0.00

2023-04						
Northeast Polk Land Investments LLC			Net Assessments	\$138,847.72	\$26,630.89	\$112,216.83
Date Received	Due Date	Check Number	Net Assessed	Amount Received	Operations & Maintenance	Series 2022 Debt Service
10/11/22	10/1/22	1187 & 1523	\$6,657.72	\$6,657.73	\$6,657.73	\$0.00
	12/1/22		\$6,657.72	\$0.00	\$0.00	
	2/1/23		\$6,657.72	\$0.00	\$0.00	
	4/1/23		\$67,538.89	\$0.00	\$0.00	
	5/1/23		\$6,657.72	\$0.00	\$0.00	
	10/1/23		\$44,677.94	\$0.00	\$0.00	
				\$138,847.71	\$6,657.73	\$6,657.73	$0.00