

*North Powerline Road
Community Development District*

Meeting Agenda

February 25, 2026

AGENDA

North Powerline Road Community Development District

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

February 18, 2026

Board of Supervisors Meeting North Powerline Road Community Development District

Dear Board Members:

A Board of Supervisors Meeting of the **North Powerline Road Community Development District** will be held **Wednesday, February 25, 2026 at 10:00 AM** at the **Offices of PRIME Community Management, 375 Avenue A SE, Winter Haven, Florida 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 (Public Comments are limited to three (3) minutes each)
3. Approval of Minutes of the January 28, 2026 Board of Supervisors Meeting
4. Consideration of Resolution 2026-04 Adopting Amended Amenity Policies (Adding Playground Policies & Updating Pool Policies)
5. Presentation of Arbitrage Rebate Report for Series 2020 Bonds
6. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report
 - i. Consideration of Proposal for Main Entry Benches
 - ii. Consideration of Proposal for Entry Column Up-Lights
 - D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
7. Other Business
8. Supervisors Requests and Audience Comments
9. Adjournment

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 **Wednesday, January 28, 2026**, at 10:09 a.m. at the Offices of PRIME Community Management, 375 Avenue A SE, Winter Haven, Florida.

Present and constituting a quorum:

Bobbie Shockley	Chairperson
Alexis Diaz	Vice Chairperson
Jessica Spencer	Assistant Secretary
Lindsey Roden	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Meredith Hammock	District Counsel, Kilinski Van Wyk
Mitchel Zwang <i>by Zoom</i>	District Counsel, KVV Law
Marshall Tindall	Field Manager, GMS

The following is a summary of the discussions and actions taken at the January 28, 2026, 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 at 10:09 a.m. and called the roll. Four Supervisors were present in person constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period (*Public Comments are limited to (3) minutes each*)

Ms. Burns opened the public comment period. There were no audience members present at the meeting. There being no comments, the public comment period was closed.

THIRD ORDER OF BUSINESS

Approval of Minutes of the November 12, 2025 Board of Supervisors Meeting

Ms. Burns presented the minutes of the November 12, 2025 Board of Supervisors meeting, which were included in the agenda package. There were no comments or corrections.

On MOTION by Ms. Roden, seconded by Ms. Shockley, with all in favor, the 2026 Data Sharing & Usage Agreement with Polk County Property Appraiser, was ratified.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Hammock reminded the Board about the ethics training requirement.

B. Engineer

Ms. Burns stated the engineer is not on the line and there was nothing further to report.

C. Field Manager’s Report

Mr. Tindall reviewed the field managers’ report which included routine fall facility clearing including deck, furniture, and mailbox areas. He discussed the storm gates, approved fences, contracted services being satisfactory, landscaping, complaints on trash hotspots and palm trimming. He noted they are working on areas for sod replacement, vinyl fencing, playground fencing, and entry lights at the entrance. The Board discussed issues with increased alligator activity.

i. Consideration of Proposal for Sod Replacement on Gina Lane

Mr. Tindall reviewed the proposal for sod replacement on Gina Lane from Prince & Sons for \$800. He noted there have been complaints on the impact on resident area. He recommended proceeding with putting in sod.

On MOTION by Ms. Shockley, seconded by Ms. Spencer, with all in favor, the Proposal for Sod Replacement on Gina Land, was approved.

ii. Consideration of Proposal for Mulch at Horse Creek Entrance and Amenity Center

Mr. Tindall presented the proposal from Prince & Sons for \$7,800. He added this is typical mulching updates. Discussion was held on lighting, and he recommended the inground lighting due to vandalism. Ms. Burns suggested installation of benches to prevent the lighting issues.

The Board requested to have proposals brought to the next meeting on lights.

On MOTION by Ms. Spencer, seconded by Ms. Roden, with all in favor, the Proposal for Mulch at Horse Creek Entrance & Amenity Center, was approved.

iii. Consideration of Proposal for Pet Waste Stations and Suggested Locations

Mr. Tindall presented the proposal for suggested locations for installation of new pet waste stations. Locations of garbage cans were discussed. He noted the annual cost would be \$960 per station due to emptying stations and dog bags. The costs, budgets, and locations were further discussed.

Mr. Tindall recommended at least 1 or 2 locations for dog stations. He noted other can be budgeted for the next fiscal year. He added Phase 4 has a dog park. After discussion C, N, K, and H were approved as the four locations and added the amendment for janitorial services.

On MOTION by Mr. Diaz, seconded by Ms. Spencer, with all in favor, the Proposal for Pet Waste Stations and Suggested Locations, were approved.

The Board discussed the cost for \$2,089 for the waste stations.

D. District Manager’s Report

i. Approval of Check Register

Ms. Burns presented the check register from November 1, 2025 through January 16, 2026 in the amount of \$2,126,845.06 which was mainly for transfers from the bond that come from the tax collector.

On MOTION by Ms. Roden, seconded by Ms. Spencer, with all in favor, the Check Register for November 1, 2025 to January 16, 2026 in the amount of \$2,126,845.06, was approved.

ii. Balance Sheet & Income Statement

Ms. Burns stated the balance sheet and income statement is included for December. She added no action is necessary from the board.

EIGHTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

Ms. Burns asked for Supervisor requests or audience comments.

Mr. Edwin Sanchez commented on speeding in the community and the need for speed bumps or police monitoring. He suggested a pond fence for the alligator issues. He commented on camera or patrolling needed.

Ms. Burns responded that typically fences are not around the pond areas since that are not effective for gators. She noted the cameras are installed by the builders. She added police patrol has been added in areas. She asked that residents reach out to the police for concerns. She noted the CDD does own the roads, and the community could pursue speed bumps, but the costs are excessive, and traffic surveys would be needed.

Supervisor requested to look for another towing vendor. Mr. Burns stated that would be brought back to the next meeting. Another request was made for a traffic study. The need for a stop sign was discussed.

Ms. Hammock quoted some costs from a previous estimate for \$5,000 for a traffic sign and \$3,500 for any additional intersections. Ms. Hammock discussed the report from an engineer back in October.

Other discussion was held on locations, previous plans, and approval process.

TENTH ORDER OF BUSINESS

Adjournment

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

Chairman / Vice Chairman

SECTION IV

RESOLUTION 2026-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN AMENDMENT TO THE AMENITY POLICIES OF THE DISTRICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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 District’s Board of Supervisors (“**Board**”) is authorized by Section 190.011(5), *Florida Statutes*, to adopt rules, rates, charges and fees; and

WHEREAS, on December 18, 2024, the District’s Board adopted Resolution 2025-09, adopting amenity rules and policies, a suspension and termination rule, and rates, fees and charges for the District, as further amended on July 23, 2025, by Resolution 2025-17 (together, the “**Policies**”); and

WHEREAS, the Board accordingly finds that it is in the best interest of the District to adopt by resolution an amendment to the Policies by adding rules related to playground usage (the “**Playground Policies**”), as set forth in **Exhibit A**, which relates to use of the District’s amenity facilities and other District-owned property, for immediate use and application.

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

SECTION 1. The above stated recitals are true and correct and are hereby incorporated herein by reference.

SECTION 2. The Playground Policies attached hereto as **Exhibit A** are hereby adopted pursuant to this Resolution as necessary for the conduct of District business.

SECTION 3. The amended Policies set forth in **Exhibit B**, inclusive of policies, rates and fees and disciplinary rule, are hereby amended pursuant to this resolution as necessary for the conduct of District business and shall remain in full force and effect unless revised or repealed by the District in accordance with Chapters 120 and 190, Florida Statutes.

SECTION 4. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 5. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 25th day of February 2026.

ATTEST:

**NORTH POWERLINE ROAD
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary

Chairperson, Board of Supervisors

Exhibit A: Amendment to Policies – Playground Policies

Exhibit B: Amended Policies

EXHIBIT A
Amendment to Policies

PLAYGROUND POLICIES

- (1) **Use at Own Risk.** Patrons may use the playgrounds and parks at their own risk and must comply with all posted signage.
- (2) **Hours of Operation.** Unless otherwise posted, all playground and park hours are from dawn to dusk.
- (3) **Supervision of Children.** Supervision by an adult eighteen (18) years and older is required for children fourteen (14) years of age or under. Children must always remain within the line of sight of the supervising adult. All children are expected to play cooperatively with other children.
- (4) **Pets.** Pets are not allowed within the fence area of the playground.
- (5) **Shoes.** Proper closed-toe footwear is required and no loose clothing, especially with strings, should be worn. No bathing suits are permitted.
- (6) **Mulch.** The mulch material is necessary for reducing fall impact and for good drainage. It is not to be picked up, thrown, or kicked for any reason.
- (7) **Food & Drink.** No food, drinks or gum are permitted on the playground, other than such water in non-breakable containers as may be necessary for reasonable hydration, but are permitted at the parks. Patrons and Guests are responsible for clean-up of any food or drinks brought by them to the parks.
- (8) **Glass.** No glass containers or objects are permitted. Patrons should notify District Staff if broken glass is observed at the playground or parks.
- (9) **First-Come, First Served.** The playground is available on a first-come, first-served basis. Play is limited to one (1) hour if the playground is at full occupancy and other Patrons are waiting.
- (10) **Prohibited Equipment.** Bicycles, scooters, skateboards, rollerblades, or other similar equipment are not permitted on the playground.

Exhibit B: Amended Policies

NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT

AMENITY POLICIES AND RATES

Adopted December 18, 2024¹

Amended July 23, 2025

Amended February 25, 2026

¹ LAW IMPLEMENTED: SS. 190.011, 190.035, FLA. STAT. (2024); In accordance with Chapter 190 of the Florida Statutes, and on December 18, 2024, at a duly noticed public meeting and after a duly noticed public hearing, the Board of Supervisors of the North Powerline Road Community Development District adopted the following rules, policies and rates governing the operation of the District's facilities and services.

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DEFINITIONS

“Amenities” or “Amenity Facilities”– means the properties and areas owned by the District and intended for recreational use and shall include, but not specifically be limited to the swimming pool, pool deck, lakes and ponds, playground, and dog park, together with their appurtenant facilities and areas.

“Amenity Policies” or “Policies” and “Amenity Rates” – means these Amenity Policies and Rates of the North Powerline Road Community Development District, as amended from time to time. The Board of Supervisors reserves the right to amend or modify these Policies, as necessary and convenient, in their sole and absolute discretion, and will notify Patrons of any changes. Patrons may obtain the currently effective Policies from the District Manager’s Office. The Board of Supervisors and District Staff shall have full authority to enforce the Amenity Policies.

“Amenity Manager” – means the District Manager or that person or firm so designated by the District’s Board of Supervisors, including their employees.

“Amenity Rates” – means those rates and fees established by the District Board of Supervisors as provided in **Exhibit A** attached hereto.

“Access Card” – means an electronic Access Card issued by the District Manager to each Patron (as defined herein) to access the Amenity Facilities.

“Board of Supervisors” or “Board” – means the Board of Supervisors of the District.

“District” – means the North Powerline Road Community Development District.

“District Staff” – means the professional management company with which the District has contracted to provide management services to the District, the Amenity Manager, and District Counsel.

“Guest” – means any person or persons, other than a Patron, who are expressly authorized by the District to use the Amenities or invited for a specific time period and purpose by a Patron to use the Amenities.

“Homeowners Association” or “HOA” or “POA” – means an entity or entities, including its/their employees and agents, which may have jurisdiction over lands located within the District, either now or in the future, which may exist to aid in the enforcement of deed restrictions and covenants applicable to lands within the District.

“Household” – means a residential unit or a group of individuals residing within a Patron’s home. This does not include visiting friends, guests, relatives or extended family not permanently residing in the home. Upon the District’s request, proof of residency may be required by driver’s license or state or federal issued form of identification, including a signed affidavit of residency.

“Lakes” – shall mean those water management and control facilities within the District, including but not limited to stormwater management facilities and ponds.

“Non-Resident” – means any person who does not own property within the District.

“Non-Resident Patron” – means any person or Household not owning property in the District who paid the Annual User Fee to the District for use of all Amenity Facilities.

“Non-Resident User Fee” or “Annual User Fee” – means the fee established by the District for any person that is not a Resident and wishes to become a Non-Resident Patron. The amount of the Annual User Fee is set forth herein, and that amount is subject to change based on Board action. Payment of the Annual User Fee entitles the person and their Household full access to the Amenities.

“Patron” – means Residents, Non-Resident Patrons, and Renters who have been assigned Resident’s Rights and Privileges through execution of the “Assignment of Amenity Rights and Privileges” form.

“Renter” – means a tenant, occupant or an individual maintaining his or her residence in a home located within the District pursuant to a valid rental or lease agreement. Proof of valid rental or lease agreement shall be required. Renters shall have Patron rights only upon execution of the “Assignment of Amenity Rights and Privileges” form.

“Resident” – means any person or Household owning property within the District.

The words “hereof,” “herein,” “hereto,” “hereby,” “hereinafter” and “hereunder” and variations thereof refer to the entire Amenity Policies and Rates.

All words, terms and defined terms herein importing the singular number shall, where the context requires, import the plural number and vice versa.

AMENITIES ACCESS AND USAGE

- (1) **General.** Only Patrons have the right to use the Amenities; provided, however, that certain community programming events may be available to the general public where permitted by the District, and subject to payment of any applicable fees and satisfaction of any other applicable requirements, including adherence to these Amenity Policies and execution of waivers and hold harmless agreements, as may be applicable.
- (2) **Use at your Own Risk.** ALL PERSONS USING THE AMENITIES DO SO AT THEIR OWN RISK AND AGREE TO ABIDE BY THE AMENITY POLICIES WHICH MAY BE AMENDED FROM TIME TO TIME IN THE DISTRICT'S SOLE DISCRETION. ALL PERSONS USING THE AMENITIES ARE DEEMED TO HAVE READ AND OBTAINED A COPY, IF DESIRED, OF THE MOST RECENT POLICIES. THE DISTRICT SHALL ASSUME NO RESPONSIBILITY AND SHALL NOT BE LIABLE FOR ANY INCIDENTS, ACCIDENTS, PERSONAL INJURY, DEATH, DAMAGE TO OR LOSS OF PROPERTY ARISING FROM THE USE OF THE AMENITIES OR FROM THE ACTS, OMISSIONS OR NEGLIGENCE OF OTHER PERSONS USING THE AMENITIES. THE DISTRICT DOES NOT PROVIDE SECURITY SERVICES OR SUPERVISION WITH RESPECT TO THE USE OF THE AMENITIES, AND THERE ARE INHERENT RISKS IN THE USE OF THE AMENITIES – E.G., USE MAY RESULT IN SERIOUS BODILY INJURY OR EVEN DEATH. PATRONS ARE RESPONSIBLE FOR THEIR ACTIONS AND ACTIONS OF THEIR GUESTS. PARENTS AND LEGAL GUARDIANS ARE RESPONSIBLE FOR THEIR MINOR CHILDREN WHO USE THE AMENITIES AND PATRONS WILL BE HELD ACCOUNTABLE FOR THEIR ACTIONS. VIOLATION OF ONE OR MORE OF THE POLICIES STATED HEREIN MAY RESULT IN WARNINGS, SUSPENSION OR TERMINATION OF AMENITY PRIVILEGES. THE DISTRICT WILL PROSECUTE ILLEGAL ACTIVITY TO THE FULL FORCE OF THE LAW.
- (3) **Resident Access and Usage.** Residents are permitted to access and use the Amenities in accordance with the Policies set forth herein and are not responsible for paying the Non-Resident User Fee set forth herein. In order to fund the operation, maintenance and preservation of the facilities, projects and services of the District, the District levies operation and maintenance special assessments (“O&M Assessments”) payable by property owners within the District, in accordance with the District’s annual budget and assessment resolutions adopted each fiscal year and may additionally levy debt service assessments payable by property owners to repay debt used to finance public improvements. Residents shall not be entitled to a refund of any O&M Assessments or debt service special assessments due to closure of the Amenities or suspension of that Resident’s privileges to use the Amenities. Residents must complete the “Amenity Access Registration Form” prior to access or use of the Amenities, attached hereto as **Exhibit B**, and each Household shall receive two (2) Access Cards.
- (4) **Non-Resident Patron Access and Usage.** A Non-Resident Patron must pay the Non-Resident User Fee to have the right to use the Amenities for one full year, which year begins from the date of receipt of payment to the District. This Non-Resident User Fee must be paid in full before the Non-Resident may use the Amenities. Each subsequent Annual Non-Resident User Fee shall be paid in full on the anniversary date of application. Annual Non-Resident User Fees may be renewed no more than thirty (30) days in advance of the date of expiration and for no more than one calendar year. Multi-year memberships are not available. The Annual Non-Resident User Fee is nonrefundable and nontransferable. Non-Resident Patrons must complete the Amenity Facilities Access Registration Form prior to access or use of the Amenities.

- (5) **Guest Access and Usage.** Each Household is entitled to bring four (4) persons as Guests to the Amenities at one time. District Staff shall be authorized to verify and enforce the authorized number of Guests. A Patron may accompany its Guests during its Guests' use of the Amenities and in every event is responsible for all actions, omissions and negligence of such Guests, including Guests' adherence or failure to adhere, to the Amenity Policies. Violation of these Amenity Policies by a Guest may result in suspension or termination of the Patron's Amenity privileges. Exceeding the authorized number of Guests specified above shall be grounds for suspension or termination of a Household's access and usage privileges.
- (6) **Renter's Privileges.** Residents who rent or lease residential units in the District shall have the right to designate the Renter of a residential unit as the beneficial users of the Resident's privileges to use the Amenities, subject to requirements stated herein.

Resident shall provide a written notice to the District Manager on the "Assignment of Amenity Rights and Privileges" form attached hereto as **Exhibit C**, designating and identifying the Renter who shall hold the beneficial usage rights, submitting with such notice the Renter's proof of residency (i.e., a copy of the lease agreement). Renter's Access Card shall expire at the end of the lease term and may be reactivated upon provision of proof of residency.

Renter who is designated by a Resident as the beneficial user of the Resident's rights to use the Amenities shall be entitled to the same rights and privileges to use the Amenities as the Resident, subject to all Amenity Policies. During the period when a Renter is designated as the beneficial user, the Resident shall not be entitled to use the Amenities. In other words, Renter's and Resident's cannot simultaneously hold Amenity privileges associated with that residential unit. Residents may retain their Amenities rights in lieu of granting them to their Renters.

Residents shall be responsible for all charges incurred by their Renters which remain unpaid after the customary billing and collection procedures established by the District. Residents are responsible for the deportment of their respective Renter, including the Renter's adherence to the Amenity Policies.

- (7) **Access Cards.** Access Cards will be issued to each Household upon registering for amenity access with the District after closing upon property within the District, or upon approval of Non-Resident Patron application and payment of applicable Annual User Fee, or upon verification and approval of Renter designation. Proof of property ownership may be required annually. All Patrons must use their Access Card for entrance to the Amenities. A maximum of two (2) Access Cards will be issued per Household under all circumstances.

All Patrons must use the Access Card issued to their Household for entrance to the Amenity Facilities. Each Household will be issued two (2) initial Access Cards free of charge. Replacement Access Cards may be purchased in accordance with the Amenity Rates then in effect.

Patrons must scan their Access Cards in the card reader to gain access to the Amenities. This Access Card system provides a security and safety measure for Patrons and protects the Amenities from non-Patron entry. Under no circumstances shall a Patron provide their Access Card to another person, whether Patron or non-Patron, to allow access to the Amenities, and under no circumstances shall a Patron intentionally leave doors, gates, or other entrance barriers open to allow entry by non-Patrons.

Access Cards are the property of the District and are non-transferable except in accordance with the District's Amenity Policies. All lost or stolen cards must be reported immediately to District Staff. Fees shall apply to replace any lost or stolen cards. Patrons are responsible for notifying the District immediately if an Access Card is lost or stolen. The lost or stolen Access Card will be immediately deactivated. Patrons are also responsible for notifying the District when they sell

their home. Each Patron shall be responsible for the actions of those individuals using the Patron's Access Card unless said Access Card is reported as being lost or stolen.

GENERAL AMENITY POLICIES

- (1) **Hours of Operation.** All hours of operation of the Amenities will be established and published by the District on its website and/or posted at the applicable facility. The District may restrict access or close some or all of the Amenities due to inclement weather, for purposes of providing a community activity, for making improvements, for conducting maintenance, or for other purposes as circumstances may arise. Any programs or activities of the District may have priority over other users of the Amenities. Unless otherwise posted on the website or at the applicable facility, all outdoor Amenities are open only from dawn until dusk (unless herein otherwise noted). No Patron is allowed in the service areas of the Amenities.
- (2) **General Usage Guidelines.** The following guidelines supplement specific provisions of the Amenity Policies and are generally applicable and shall govern the access and use of the Amenities:
 - (a) **Registration and Access Cards.** Each Patron must scan in an Access Card in order to access the Amenities and must have his or her assigned Access Card in their possession and available for inspection upon District Staff's request. Access Cards are only to be used by the Patron to whom they are issued. In the case of Guests, Guests should be accompanied by a Patron possessing a valid Access Card at all times or such Guest will be subject to confirmation of right to access the Amenities by District Staff.
 - (b) **Attire.** With the exception of the pool and wet areas where bathing suits are permitted, Patrons and Guests must be properly attired with shirts and shoes to use the Amenities for its intended use. Bathing suits and wet feet are not allowed indoors with the exception of the bathrooms appurtenant to the pool area.
 - (c) **Food and Drink.** Food and drink will be limited to designated areas only. No glass containers of any type are permitted at any of the Amenities. All persons using any of the Amenities must keep the area clean by properly disposing of trash or debris.
 - (d) **Parking and Vehicles.** Vehicles must be parked in designated areas. Vehicles should not be parked on grass lawns, pond banks, roadsides, or in any way which blocks the normal flow of traffic. During special events, alternative parking arrangements may be authorized but only as directed by District Staff. Off-road bikes/vehicles (including ATVs), golf carts and other electric vehicles are prohibited on all property owned, maintained and operated by the District or at any of the Amenities within District unless they are owned by the District.
 - (e) **Fireworks / Flames.** Fireworks or open flames of any kind are not permitted anywhere on District owned property or adjacent areas.
 - (f) **Skateboards, Etc.** Bicycles, scooters, skateboards or rollerblades are not permitted on Amenity property which includes, but is not limited to, the amenity parking lot, pool area, tot lot, and sidewalks surrounding these areas.
 - (g) **Grills.** Personal barbeque grills are not permitted at the Amenities or on any other District owned property.
 - (h) **Firearms.** The possession and use of firearms shall be in strict accordance with Florida law.
 - (i) **Equipment.** All District equipment, furniture and other tangible property must be

returned in good condition after use. Patrons and Guests are encouraged to notify District Staff if such items need repair, maintenance or cleaning.

- (j) **Littering.** Patrons and Guests are responsible for cleaning up after themselves and helping to keep the Amenities clean at all times.
- (k) **Bounce Houses and Other Structures.** Bounce houses and similar apparatus are permitted only outdoors and at the discretion of, and in areas designated by, the District in writing at least a week in advance of such request. Proof of liability insurance acceptable to the District shall also be required.
- (l) **Excessive Noise.** Excessive noise that will disturb other Patrons and Guests is not permitted, including but not limited to use of cellular phones and speakers of any kind that amplify sound.
- (m) **Lost or Stolen Property.** The District is not responsible for lost or stolen items. The Amenity Manager is not permitted to hold valuables or bags for Patrons or Guests. All found items should be turned into the Amenity Manager for storage in the lost and found, if one is available. Items will be stored in the lost and found for two weeks after which District Staff shall dispose of such items in such manner as determined in its sole discretion; provided, however, that District Staff shall not be permitted to keep such items personally or to give such items to a Patron not otherwise claiming ownership.
- (n) **Trespassing / Loitering.** There is no trespassing or loitering allowed at the Amenities.
- (o) **Compliance with Laws and District Rules and Policies.** All Patrons and Guests shall abide by and comply with all applicable federal, state and local laws, rules, regulations, ordinances and policies, as well as all District Policies, while present at or utilizing the Amenities, and shall ensure that any minor for whom they are responsible also complies with the same.
- (p) **Courtesy.** Patrons and Guests shall treat all District Staff and their designees, other Patrons and Guests with courtesy and respect. If District Staff requests that a Patron or Guest leave the Amenity Facilities due to failure to comply with these rules and policies, or due to a threat to the health, safety, or welfare, failure to comply may result in immediate suspension or termination of Amenity privileges.
- (q) **Profanity / Obscenity.** Loud, profane, abusive, or obscene language or behavior is prohibited.
- (r) **Emergencies.** In the event of an injury or other emergency, please contact 911 and alert District Staff immediately.
- (s) **False Alarms.** Any Patron improperly attempting to enter the Amenity Facilities outside of regular operating hours or without the use of a valid Access Card and who thereby causes a security alert will be responsible for the full amount of any fee charged to the District in connection with such security alert and related response efforts.
- (t) **Outside Vendors / Commercial Activity.** Outside vendors and commercial activity are prohibited on District property unless they are invited by the District as part of a District event or program or as authorized by the District in connection with a rental of the Amenity Facilities.
- (u) **Organized Activities.** Any organized activities taking place at the Amenity Center must first be approved by the District. This includes, but is not limited to, fitness instruction, special events, etc.

SMOKING, DRUGS AND ALCOHOL

Smoking, including using any paraphernalia designed to consume tobacco or other substances such as vaping and electric and non-electronic devices, is prohibited anywhere inside the Amenity Facilities, including any building, or enclosed or fenced area to the maximum extent of the prohibitions set forth in Florida law, including the Florida Clean Indoor Air Act or other subsequent legislation. Additionally, to the extent not prohibited by law, smoking is discouraged in all other areas of the Amenities and on District owned property. All waste must be disposed of in the appropriate receptacles. Any violation of this policy shall be reported to District Staff.

Possession, use and/or consumption of illegal drugs or alcoholic beverages is prohibited at the Amenities and on all other District owned property absent express permission by the District subject to the provisions herein. Any person that appears to be under the influence of drugs or alcohol will be asked to leave the Amenities. Violation of this policy may result in suspension or termination of Amenity access and usage privileges and illegal drug use may be punished to the maximum extent allowed by law.

SERVICE ANIMAL POLICY

Dogs or other pets (with the exception of “Service Animals” as defined by Florida law, trained to do work or perform tasks for an individual with a disability, including a physical, sensory, psychiatric, intellectual or other mental disability) are not permitted within any District-owned public accommodations including, but not limited to, Amenity buildings (offices, social halls and fitness center), pools, playground, various sport courts and other appurtenances or related improvements. A Service Animal must be kept under the control of its handler by leash or harness, unless doing so interferes with the Service Animal’s work or tasks or the individual’s disability prevents doing so. The District may remove the Service Animal only under the following conditions:

- If the Service Animal is out of control and the handler does not take effective measures to control it;
- If the Service Animal is not housebroken; or,
- If the Service Animal’s behavior poses a direct threat to the health and safety of others.

The District is prohibited from asking about the nature or extent of an individual’s disability to determine whether an animal is a Service Animal or pet. However, the District may ask whether an animal is a Service Animal required because of a disability and what work or tasks the animal has been trained to perform.

SWIMMING POOL POLICIES

- (1) **Operating Hours.** Swimming is permitted only during designated hours, as posted at the pool. Swimming is prohibited from 30 minutes before dusk until 30 minutes after dawn pursuant to the Florida Department of Health.
- (2) **Swim at Your Own Risk.** Lifeguards are not on duty. All persons using the pool do so at their own risk and must abide by all swimming pool rules and policies.
- (3) **Supervision of Minors.** Non-swimming children should have adult supervision with them and within arm's reach at all times. Persons unable to swim safely and/or without assistance must be accompanied by a capable adult at all times in and around the pool. All children, regardless of age, using inflatable armbands (i.e., water wings) or any approved Coast Guard flotation device **MUST** be supervised by an adult who is in the water and within arm's length of the child. Even proficient swimmers could find themselves at risk, the District recommends Patrons and Guests not swim alone.
- (4) **Aquatic Toys and Recreational Equipment.** No flotation devices are allowed in the pool except for water wings and swim rings used by small children, under the direct supervision of an adult as specified in Section (3) immediately above. Inflatable rafts, balls, pool floats and other toys and equipment are prohibited.
- (5) **Prevention of Disease.** All swimmers must shower before initially entering the pool. Persons with open cuts, wounds, sores or blisters, nasal or ear discharge, or who are experiencing diarrhea may not use the pool. No person should use the pool with or suspected of having a communicable disease which could be transmitted through the use of the pool.
- (6) **Pets.** Pets are not allowed in swimming pool or swimming pool deck.
- (7) **Attire.** Appropriate swimming attire (swimsuits) must be worn at all times.
- (8) **Conduct.** No cursing, offensive language or gestures, threatening language or behavior, or lewd behavior is allowed.
- (9) **Horseplay.** No jumping, pushing, running, wrestling, excessive splashing, sitting or standing on shoulders, spitting water, or other horseplay is allowed in the pool or on the pool deck area.
- (10) **Diving.** Diving is strictly prohibited at the pool. Back dives, back flips, back jumps, cannonball splashing or other dangerous actions are prohibited.
- (11) **Music / Audio.** Radios and other audio devices are prohibited; other than when used with headphones.
- (12) **Weather.** The pool and pool area will be closed during electrical storms or when rain makes it difficult to see any part of the pool or pool bottom clearly. The pool will be closed at the first sound of thunder or sighting of lightning and will remain closed for thirty (30) minutes after the last sighting. Everyone must leave the pool deck immediately upon hearing thunder or sighting lightning. This policy shall be enforced in staffed and unmonitored and unstaffed Amenities.
- (13) **Pool Furniture; Reservation of Tables or Chairs.** Tables and chairs may not be removed from the pool deck. Tables or chairs on the deck area may not be reserved by placing towels or personal belongings on them except temporarily to allow the Patron using them to enter the pool or use the restroom facilities.
- (14) **Entrances.** Pool entrances must be kept clear at all times.

- (15) **Pollution.** No one shall pollute the pool. Anyone who does pollute the pool is liable for any costs incurred in treating and reopening the pool.
- (16) **Swim Diapers.** Children under the age of three (3) years, and anyone who is not reliably toilet trained, must wear rubber lined swim diapers, as well as a swimsuit over the swim diaper, to reduce the health risks associated with human waste contaminating the swimming pool and deck area. If contamination occurs, the pool will be shocked and closed for a period of at least twelve (12) hours. Persons not abiding by this policy shall be responsible for any costs incurred in treating and reopening the pool.
- (17) **Staff Only.** Only authorized staff members and contractors are allowed in the service and chemical storage areas. Only authorized staff members and contractors may operate pool equipment or use pool chemicals.
- (18) **Pool Closure.** In addition to local municipal, county and the State of Florida health code standards for pools and pool facilities, and as noted above, the pool will be closed for the following reasons:
 - During severe weather conditions (heavy rain, lightning and thunder) and warnings, especially when visibility to the pool bottom is compromised (deck also closed).
 - For thirty (30) minutes following the last occurrence of thunder or lightning (deck also closed).
 - Operational and mechanical treatments or difficulties affecting pool water quality.
 - For a reasonable period following any mishap that resulted in contamination of pool water.
 - Any other reason deemed to be in the best interests of the District as determined by District Staff.
- (19) **Containers.** No glass, breakable items, or alcoholic beverages are permitted in the pool area. No food or chewing gum is allowed in the pool.
- (20) **No Private Rentals.** The pool area is not available for rental for private events. All pool rules and limitations on authorized numbers of Guests remain in full affect at all times.
- (21) **Programming.** District Staff reserves the right to authorize all programs and activities, including with regard to the number of guest participants, equipment, supplies, usage, etc., conducted at the pool, including swim lessons, aquatic/recreational programs and pool parties. Any organized activities taking place at the Amenity Center must first be approved by the District in writing.

DOG PARK POLICIES

The Dog Park is restricted to use only by Patrons of the District and their Guests. ALL OTHER PERSONS ARE CONSIDERED TRESPASSERS AND MAY BE PROSECUTED AS SUCH UNDER FLORIDA LAW.

- (1) **Use.** Patrons shall use the Dog Park at their own risk and must comply with all posted signage. Patrons are responsible for the behavior of their dogs at all times. If any dog shows aggressive behavior, the owner must immediately remove the dog from the Dog Park. The District is not responsible for injuries to visiting dogs, their owners, or others using the Dog Park. The Dog Park is exclusively for the use and enjoyment of Patrons' dogs and should not be used for other activities. Use of the Dog Park is voluntary and evidences your waiver of any claims against the District resulting from activities occurring at the Dog Park.
- (2) **Hours of Operation.** The Dog Park may be used from sunrise until sunset.

- (3) **Reservations Not Permitted.** The Dog Park is available to all Patrons on a first-come, first-served basis and cannot be reserved for exclusive use. Play shall be limited to one (1) hour if the Dog Park is at full occupancy and other Patrons are waiting for entry.
- (4) **Supervision.** Patrons must be capable of exerting physical control over their dog(s), and are responsible for the behavior of their dog(s). Dogs must be on leashes at all times, except within the Dog Park area. Dogs inside the Dog park must be under voice control by their handler at all times and continuously supervised with a leash readily available if necessary. If voice control is not possible, do not enter the Dog Park. Dogs may not be left unattended and must be within unobstructed sight of the dog handler. No more than three (3) dogs per handler.
- (5) **Vaccinations.** Dogs must be vaccinated and wear a visible rabies and license tag at all times.
- (6) **Prohibited.** Dogs in heat, dogs with aggressive behavior, and dogs under four (4) months of age are not permitted. Any dogs showing signs of aggression should be removed from the Dog Park immediately. Please do not brush or groom pets inside the Dog Park. The Dog Park is for play time.
- (7) **Attire.** Proper footwear and clothing should be worn while inside the Dog Park.
- (8) **Food and Toys Prohibited.** Human or dog food inside the Dog Park is prohibited. Dog toys and bones are not permitted inside the Dog Park.
- (9) **Clean Up.** Patrons are responsible for removing or cleaning up any trash and must immediately dispose of dog waste and fill any holes dug by their dog(s).
- (10) **Dog Trainers.** Only licensed and insured dog trainers will be permitted to do training at the Dog Park. Owner must register trainer with the District prior to working with the dog.
- (11) **No Smoking.** The Dog Park is a designated “No Smoking” area.

PLAYGROUND POLICIES

- (1) **Use at Own Risk.** Patrons may use the playgrounds and parks at their own risk and must comply with all posted signage.
- (2) **Hours of Operation.** Unless otherwise posted, all playground and park hours are from dawn to dusk.
- (3) **Supervision of Children.** Supervision by an adult eighteen (18) years and older is required for children fourteen (14) years of age or under. Children must always remain within the line of sight of the supervising adult. All children are expected to play cooperatively with other children.
- (4) **Pets.** Pets, with the exception of Service Animals, are not allowed within the fence area of the playground.
- (5) **Shoes.** Proper closed-toe footwear is required and no loose clothing, especially with strings, should be worn. No bathing suits are permitted.

- (6) **Mulch.** The mulch material is necessary for reducing fall impact and for good drainage. It is not to be picked up, thrown, or kicked for any reason.
- (7) **Food & Drink.** No food, drinks or gum are permitted on the playground, other than such water in non-breakable containers as may be necessary for reasonable hydration, but are permitted at the parks. Patrons and Guests are responsible for clean-up of any food or drinks brought by them to the parks.
- (8) **Glass.** No glass containers or objects are permitted. Patrons should notify District Staff if broken glass is observed at the playground or parks.
- (9) **First-Come, First Served.** The playground is available on a first-come, first-served basis. Play is limited to one (1) hour if the playground is at full occupancy and other Patrons are waiting.
- (10) **Prohibited Equipment.** Bicycles, scooters, skateboards, rollerblades, or other similar equipment are not permitted on the playground.

LAKES AND PONDS POLICIES

Lakes within the District primarily function as retention ponds to facilitate the District's system for treatment of stormwater runoff and overflow. As a result, contaminants may be present in the water. These policies are intended to limit contact with such contaminants and ensure continued operations of the Lakes while allowing limited recreational use.

- (1) Users of District Lakes shall not engage in any conduct or omission that violates any ordinance, resolution, law, permit requirement or regulations of any governmental entity relating to the District Lakes.
- (2) Wading and swimming in District Lakes are prohibited.
- (3) Boating (motorized and non-motorized), paddleboarding, and other recreational water activities are prohibited in District Lakes.
- (4) Patrons may fish from District Lakes in designated areas only. However, the District has a "catch and release" policy for all fish caught.
- (5) Pets are not allowed in District Lakes.
- (6) Owners of property abutting the District Lakes shall take such actions as may be necessary to remove underbrush, weeds or unsightly growth from the Owner's property that detract from the overall beauty and safety of the property. Further, all Owners shall not make improvements on private property that negatively affect the Lakes, including causing erosion or impairments to the Lakes as a stormwater system.
- (7) No docks or other structures, whether permanent or temporary, shall be constructed and placed in or around the District Lakes or other District stormwater management facilities unless properly permitted and approved by the District and other applicable governmental agencies.
- (8) No pipes, pumps or other devices used for irrigation, or the withdrawal of water shall be placed in or around the District Lakes, except by the District.

- (9) No foreign materials may be disposed of in the District Lakes, including, but not limited to tree branches, paint, cement, oils, soap suds, building materials, chemicals, fertilizers, or any other material that is not naturally occurring or which may be detrimental to the Lake environment.
- (10) Beware of wildlife, water moccasins and other snakes, alligators, snapping turtles, birds and other wildlife which may pose a threat to your safety are commonly found in stormwater management facilities in Florida. Wildlife may not be fed. Wildlife may neither be removed from nor released into the District Lakes; notwithstanding the foregoing, nuisance alligators posing a threat to the health, safety and welfare may be removed by a properly permitted and licensed nuisance alligator trapper, in accordance with all applicable state and local laws, rules, ordinances and policies including but not limited to rules promulgated by the Florida Fish and Wildlife Conservation Commission (“FWC”). Anyone concerned about an alligator is encouraged to call FWC’s toll-free Nuisance Alligator Hotline at 866-FWC-GATOR (866-392-4286).
- (11) Any hazardous conditions concerning the District Lakes must immediately be reported to the District Manager and the proper authorities.

SUSPENSION AND TERMINATION OF PRIVILEGES

SUSPENSION AND TERMINATION OF ACCESS RULE

Law Implemented: ss. 120.69, 190.011, 190.012, Fla. Stat. (2024)

Effective Date: December 18, 2024

In accordance with Chapters 190 and 120 of the Florida Statutes, and on December 18, 2024, at a duly noticed public meeting, the Board of Supervisors (“Board”) of the North Powerline Road Community Development District (“District”) adopted the following rules / policies to govern disciplinary and enforcement matters. All prior rules / policies of the District governing this subject matter are hereby rescinded for any violations occurring after the date stated above.

1. Introduction. This rule addresses disciplinary and enforcement matters relating to the use of the Amenities and other properties owned and managed by the District (“Amenity Center” or “Amenity Facilities”).

2. General Rule. All persons using the Amenity Facilities and entering District properties are responsible for compliance with the Policies established for the safe operations of the District’s Amenity Facilities.

3. Access Card. Access Cards are the property of the District. The District may request surrender of, or may deactivate, an Access Card for violation of the District’s Policies established for the safe operations of the District’s Amenity Facilities.

4. Suspension and Termination of Rights. The District, through its Board of Supervisors (“Board”) and District Manager shall have the right to restrict or suspend, and after a hearing as set forth herein, terminate the Amenity Facilities access of any Patron and members of their household or Guests to use all or a portion of the Amenity Facilities for any of the following acts (each, a “Violation”):

- a. Submitting false information on any application for use of the Amenity Facilities, including but not limited to facility rental applications;
- b. Failing to abide by the terms of rental applications;
- c. Permitting the unauthorized use of a Patron Card or otherwise facilitating or allowing unauthorized use of the Amenity Facilities;
- d. Exhibiting inappropriate behavior or repeatedly wearing inappropriate attire;
- e. Failing to pay amounts owed to the District in a proper and timely manner (with the exception of special assessments);
- f. Failing to abide by any District rules or policies (e.g., Amenity Policies);
- g. Treating District Staff, contractors, representatives, residents, Patrons or Guests, in a harassing or abusive manner;
- h. Damaging, destroying, rendering inoperable or interfering with the operation of

- District property, Amenities or other property located on District property;
- i. Failing to reimburse the District for Amenities or property damaged by such person, or a minor for whom the person has charge, or a Guest;
- j. Engaging in conduct that is likely to endanger the health, safety, or welfare of the District, District Staff, contractors, representatives, landowners, Patrons or Guests;
- k. Committing or being alleged, in good faith, to have committed a crime on District property that leads the District to reasonably believe the health, safety or welfare of the District, District Staff, contractors, representatives, landowners, Patrons or Guests is likely endangered;
- l. Engaging in another Violation after a verbal warning has been given by staff (which verbal warning is not required); or
- m. Such person's Guest or a member of their household committing any of the above Violations.

Permanent termination of access to the District's Amenity Facilities shall only be considered and implemented by the Board in situations that pose a long term or continuing threat to the health, safety and/or welfare of the District, District Staff, contractors, representatives, landowners, Patrons or Guests. The Board, in its sole discretion and upon motion of any Board member, may vote to rescind a termination of access to the Amenity Facilities.

5. Suspension Procedures.

- a. **Immediate Suspension.** The District Manager or his or her designee has the ability to immediately remove any person from one or all Amenities or issue a suspension for up to sixty (60) days for the Violations described above, or when such action is necessary to protect the health, safety and welfare of other Patrons and their Guests, or to protect the District's Amenities or property from damage. If, based on the nature of the offense, staff recommends a suspension longer than sixty (60) days, such suspension shall be considered at the next Board meeting. Crimes committed or allegedly committed on District property shall automatically result in an immediate suspension until the next Board meeting.
- b. **Notice of Suspension.** The District Manager or his or her designee shall mail a letter to the person suspended referencing the conduct at issue, the sections of the District's rules and policies violated, the time, date, and location of the next regular Board meeting where the person's suspension will be presented to the Board, and a statement that the person has a right to appear before the Board and offer testimony and evidence why the suspension should be lifted. If the person is a minor, the letter shall be sent to the adults at the address within the community where the minor resides.

6. Administrative Reimbursement. The Board may in its discretion require payment of an administrative reimbursement of up to Five Hundred Dollars (\$500) in order to offset the actual legal and/or administrative expenses incurred by the District as a result of a Violation ("Administrative Reimbursement"). Such Administrative Reimbursement shall be in addition to any suspension or termination of Amenity access, any applicable legal action warranted by the circumstances, and/or any Property Damage Reimbursement (defined below).

7. Property Damage Reimbursement. If damage to District property or Amenities occurred in connection with a Violation, the person or persons who caused the damage, or the person whose guest caused the damage, or the person who has charge of a minor that caused the damage, shall reimburse the

District for the costs of cleaning, repairing, and/or replacing the property (“Property Damage Reimbursement”). Such Property Damage Reimbursement shall be in addition to any suspension or termination of Amenity access, any applicable legal action warranted by the circumstances, and/or any Administrative Reimbursement.

8. Initial Hearing by the Board; Administrative Reimbursement; Property Damage Reimbursement.

- a. If a person’s Amenity Facilities privileges are suspended, as referenced in Section 5, such person shall be entitled to a hearing at the next regularly scheduled Board meeting that is at least eight (8) days after the initial suspension, as evidenced by the date of notice sent by certified electronic or other mail service or as soon thereafter as a Board meeting is held if the meeting referenced in the letter is canceled, during which both District staff and the person subject to the suspension shall be given the opportunity to appear, present testimony and evidence, cross examine witnesses present, and make arguments. The Board may also ask questions of District Staff, the person subject to the suspension, and witnesses present. All persons are entitled to be represented by a licensed Florida attorney at such hearing if they so choose. Any written materials should be submitted at least seven (7) days before the hearing for consideration by the Board. If the date of the suspension is less than eight (8) days before a Board meeting, the hearing may be scheduled for the following Board meeting at the discretion of the person subject to the suspension.
- b. The person subject to the suspension may request an extension of the hearing date to a future Board meeting, which shall be granted upon a showing of good cause, but such extension shall not stay the suspension.
- c. After the presentations by District Staff, witnesses and the person subject to the suspension, the Board shall consider the facts and circumstances and determine whether to lift or extend the suspension or impose a termination. In determining the length of any suspension, or a termination, the Board shall consider the nature of the conduct, the circumstances of the conduct, the number of rules or policies violated, the person’s escalation or de-escalation of the situation, and any prior Violations and/or suspensions.
- d. The Board shall also determine whether an Administrative Reimbursement is warranted and, if so, set the amount of such Administrative Reimbursement.
- e. The Board shall also determine whether a Property Damage Reimbursement is warranted and, if so, set the amount of such Property Damage Reimbursement. If the cost to clean, repair and/or replace the property is not yet available, the Property Damage Reimbursement shall be fixed at the next regularly scheduled Board meeting after the cost to clean, repair, and/or replace the property is known.
- f. After the conclusion of the hearing, the District Manager or his/her designee shall mail a letter to the person suspended identifying the Board’s determination at such hearing.

9. Suspension by the Board. The Board on its own initiative acting at a noticed public meeting may elect to consider a suspension of a person’s access for committing any of the Violations outlined in Section 4. In such circumstances, a letter shall be sent to the person suspended which contains all the information required by Section 5, and the hearing shall be conducted in accordance with Section 8.

10. Automatic Extension of Suspension for Non-Payment. Unless there is an affirmative vote of the Board otherwise, no suspension or termination will be lifted or expire until all Administrative Reimbursements and Property Damage Reimbursements have been paid to the District. If an

Administrative Reimbursement or Property Damage Reimbursement is not paid by its due date, the District reserves the right to request surrender of, or deactivate, all Access Cards associated with an address within the District until such time as the outstanding amounts are paid.

11. Appeal of Board Suspension. After the hearing held by the Board required by Section 8, a person subject to a suspension or termination may appeal the suspension or termination, or the assessment or amount of an Administrative Reimbursement or Property Damage Reimbursement, to the Board by filing a written request for an appeal (“Appeal Request”). The filing of an Appeal Request shall not result in the stay of the suspension or termination. The Appeal Request shall be filed within thirty (30) calendar days after mailing the notice of the Board’s determination as required by Section 8(f), above. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file an Appeal Request shall constitute a waiver of all rights to protest the District’s suspension or termination and shall constitute a failure to exhaust administrative remedies. The District shall consider the appeal at a Board meeting and shall provide reasonable notice to the person of the Board meeting where the appeal will be considered. At the appeal stage, no new evidence shall be offered or considered. Instead, the appeal is an opportunity for the person subject to the suspension or termination to argue, based on the evidence elicited at the hearing, why the suspension or termination should be reduced or vacated. The Board may take any action deemed by it in its sole discretion to be appropriate under the circumstances, including affirming, overturning, or otherwise modifying the suspension or termination. The Board’s decision on appeal shall be final.

12. Legal Action; Criminal Prosecution; Trespass. If any person is found to have committed a Violation, such person may additionally be subject to arrest for trespassing or other applicable legal action, civil or criminal in nature. If a person subject to suspension or termination is found at the Amenity Facilities, such person will be subject to arrest for trespassing. If a trespass warrant is issued to a person by a law enforcement agency, the District has no obligation to seek a withdrawal or termination of the trespass warrant even though the issuance of the trespass warrant may effectively prevent a person from using the District’s Amenities after expiration of a suspension imposed by the District.

13. Severability. If any section, paragraph, clause or provision of this rule shall be held to be invalid or ineffective for any reason, the remainder of this rule shall continue in full force and effect, it being expressly hereby found and declared that the remainder of this rule would have been adopted despite the invalidity or ineffectiveness of such section, paragraph, clause or provision.

USE AT OWN RISK; INDEMNIFICATION

Any Patron, Guest, or other person who participates in the Activities (as defined below), shall do so at his or her own risk, and said Patron, Guest or other person and any of his or her Guests or invitees and any members of his or her Household shall indemnify, defend, release, hold harmless and forever discharge the District and its present, former and future supervisors, staff, officers, employees, representatives, agents and contractors of each (together, "Indemnitees"), for any and all liability, claims, lawsuits, actions, suits or demands, whether known or unknown, in law or equity, by any individual of any age, or any corporation or other entity, for any and all loss, injury, damage, theft, real or personal property damage, expenses (including attorneys' fees, paralegal fees, costs and other expenses for investigation and defense and in connection with, among other proceedings, alternative dispute resolution, mediation, trial court and appellate proceedings), and harm of any kind or nature arising out of or in connection with his or her participation in the Activities, regardless of determination of who may be wholly or partially at fault.

Should any Patron, Guest, or other person bring suit against the Indemnitees in connection with the Activities or relating in any way to the Amenities, and fail to obtain judgment therein against the Indemnitees, said Patron, Guest, or other person shall be liable to the District for all attorneys' fees, paralegal fees, costs and other expenses for investigation and defense and in connection with, among other proceedings, alternative dispute resolution, mediation, trial court, and appellate proceedings.

The waiver of liability contained herein does not apply to any grossly negligent act by the Indemnitees.

For purposes of this section, the term "Activities" means the use of or acceptance of the use of the Amenities, or engagement in any contest, game, function, exercise, competition, sport, event or other activity operated, organized, arranged or sponsored by the District, its contractors or third parties authorized by the District, including any use of District property or the Amenities whatsoever.

SOVEREIGN IMMUNITY

Nothing herein shall constitute or be construed as a waiver of the District's sovereign immunity or limited waiver of liability contained in Section 768.28, F.S., or other statutes or law.

SEVERABILITY

The invalidity or unenforceability of any one or more provisions of these Policies shall not affect the validity or enforceability of the remaining provisions, or any part of the Policies not held to be invalid or unenforceable.

AMENDMENTS AND WAIVERS

The Board in its sole discretion may amend these Amenity Policies from time to time provided that the Suspension and Termination of Access Rule and all rates, fees and charges will only be permanently changed during a public hearing and consistent with Chapter 120, Florida Statutes. The Amenity Policies may be changed by vote or consensus of the Board at a public meeting but does not require a public hearing. The Board by vote at a public meeting or the District Manager may elect in its/their sole discretion at any

time to grant waivers to any of the provisions of these Amenity Policies, provided however that the Board is informed within a reasonable time of any such waivers.

Exhibit A: Amenity Rates

Exhibit B: Amenity Access Registration Form

**EXHIBIT A
AMENITY RATES**

TYPE	RATE
Annual User Fee	\$2,000.00 - \$4,000.00
Replacement Access Card	\$30.00

EXHIBIT B
AMENITIES ACCESS REGISTRATION FORM



North Powerline Road Community Development District

Amenities Access Registration Form

Name: _____
(Resident listed on proof of residency)

Residential Address: _____ **Davenport FL 33837**
(Within North Powerline Road CDD) Street Address City State ZIP Code

Mailing Address: _____
(If different from Residential) Street Address City State ZIP Code

Phone: _____ Email: _____

Additional Resident(s): _____
(Using the amenities)

ACCEPTANCE:

I acknowledge that the Access Card(s) will be received by the above listed residents and that the above information is true and correct. I understand that I have willingly provided all the information requested above and that it may be used by the District for various purposes. **I also understand that by providing this information that it may be accessed under public records laws.** I also understand that I am financially responsible for any damages caused by me, my family members or my guests and the damages resulting from the loss or theft of my Facility Access Card. It is understood that Facility Access Cards are the property of the District and are non-transferable except in accordance with the District's rules, policies and/or regulations. In consideration for the admittance of the above listed persons and their guests into the facilities owned and operated by the District, I agree to hold harmless and release the District, its agents, officers and employees from any and all liability for any injuries that might occur in conjunction with the use of any of the District's amenity facilities (including but not limited to: swimming pools, playground equipment, other facilities), as well while on the District's property. Nothing herein shall be considered as a waiver of the District's sovereign immunity or limits of liability beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28 Florida Statutes or other statute.

Signature: _____ Date: _____
(Parent or Guardian if a minor)

RECEIPT OF DISTRICT'S AMENITY POLICIES AND RATES:

I acknowledge that I have been provided a copy of and understand the terms and all policies, including the **Guest Policy**, in the **Amenity Policies and Rates** of the North Powerline Road Community Development District.

Signature: _____ Date: _____
(Parent or Guardian if a minor)

PLEASE EMAIL THIS FORM WITH YOUR PROOF OF RESIDENCY TO:
amenityaccess@gmscfl.com

OR MAIL TO:
North Powerline Road CDD
Attn: Amenity Access
219 E Livingston St
Orlando, FL 32801

FOR OFFICE USE ONLY:	
Date Received:	_____
Date Issued:	_____
Card(s):	_____
Lease Term End:	_____
<i>(For Renter(s) only)</i>	

ADDITIONAL INFORMATION REGARDING THE CDD: <http://northpowerlineroadccd.com>

CONTACT OUR OFFICE: Phone: (689) 500-4540 / Email: amenityaccess@gmscfl.com

TO REPORT AMENITY POLICY VIOLATIONS: Phone: (321) 248-2141

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, 2028
Reflecting Activity To
December 31, 2025**



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

January 29, 2026

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 31, 2026. 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, 2028 Computation Date
Reflecting Activity from December 14, 2020 through December 31, 2025

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Phase-1 Acquisition & Construction Account	0.006005%	11.02	(9,145.53)
Phase-2 Acquisition & Construction Account	0.005973%	130.48	(108,464.33)
Reserve Account	2.351948%	52,396.79	(38,604.53)
Interest Account	0.005888%	4.03	(3,404.14)
Totals	1.113898%	\$52,542.32	\$(159,618.53)
Bond Yield	3.759179%		
Rebate Computation Credits			(11,732.67)
Net Rebatable Arbitrage			\$(171,351.20)

Based upon our computations, no rebate liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

1. For purposes of computing Rebatable Arbitrage, investment activity is reflected from December 14, 2020, the date of the closing, to December 31, 2025, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of December 14, 2028.
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 December 31, 2025, 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, 2028.

DEFINITIONS

7. Computation Date

December 14, 2028.

8. Computation Period

The period beginning on December 14, 2020, the date of the closing, and ending on December 31, 2025.

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 December 31, 2025, 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, 2028. 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, 2028, 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	
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Par Amount	\$12,685,000.00
Original Issue Premium	98,874.60
Total	\$12,783,874.60

Uses of Funds	
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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	@ 3.7591785096%	Present Value to 12/14/2020
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	-7,718,766.47
12/17/20		64,165.90	86,410.09
12/17/20		3,237,490.24	4,359,820.88
12/17/20		557,254.93	750,436.76
12/23/20		260,231.80	350,228.09
12/23/20		4,500.00	6,056.24
12/23/20		56,674.29	76,274.03
12/30/20		3,720.00	5,002.87
12/30/20		86,095.07	115,785.56
12/30/20		2,084.20	2,802.95
12/30/20		23,402.00	31,472.34
12/30/20		200,358.95	269,454.13
12/30/20		362,304.73	487,248.05
12/30/20		162,841.50	218,998.53
12/30/20		38,842.00	52,236.94
12/30/20		267,019.41	359,102.92
12/30/20		960.00	1,291.06
12/30/20		57,717.72	77,622.08
12/30/20		86,149.82	115,859.19
12/30/20		20,000.00	26,897.14
01/05/21		-2.12	-2.85
01/12/21		82,585.70	110,928.16
01/12/21		24,123.90	32,402.94
01/12/21		410.00	550.71
01/12/21		44,901.00	60,310.51
01/19/21		3,000.00	4,026.65
01/19/21		36,674.43	49,225.01
01/20/21		235.00	315.39
02/02/21		-3.63	-4.87
02/03/21		8,359.00	11,203.35
02/04/21		3,000.00	4,020.40
02/10/21		3,000.00	4,017.91
02/10/21		2,192.47	2,936.38
02/12/21		26,539.86	35,537.57
02/25/21		1,423.00	1,902.87
02/25/21		572.00	764.89
02/25/21		1,161.75	1,553.52
03/02/21		-3.29	-4.40
03/25/21		-506,540.65	-675,260.68
03/25/21		-9,300.00	-12,397.67
03/25/21		3,000.00	3,999.25
04/02/21		-3.63	-4.84
04/05/21		12,275.29	16,347.06
04/05/21		2,098.25	2,794.25
04/14/21		19,510.00	25,957.38
04/16/21		350.00	465.57
04/16/21		29,141.99	38,764.38
04/16/21		1,800.31	2,394.75

\$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	3,990.57
04/16/21		3,000.00	3,990.57
04/16/21		3,000.00	3,990.57
04/16/21		696.75	926.81
04/16/21		141,976.92	188,856.27
04/22/21		3,000.00	3,988.09
04/29/21		3,000.00	3,985.21
05/04/21		-3.53	-4.69
05/17/21		66,950.00	88,771.07
05/17/21		44,915.61	59,554.99
05/17/21		4,036.50	5,352.12
05/17/21		3,000.00	3,977.79
05/17/21		5,765.00	7,643.99
05/24/21		2,038.00	2,700.29
05/24/21		50,248.49	66,577.79
06/02/21		-3.64	-4.82
06/02/21		3,000.00	3,971.62
06/08/21		4,104.00	5,429.81
06/08/21		105,951.35	140,179.29
07/02/21		-3.51	-4.63
08/03/21		-3.63	-4.78
08/10/21		7.27	9.56
09/02/21		-3.65	-4.79
10/04/21		-3.51	-4.59
10/05/21		7.16	9.36

12/14/28	TOTALS:	11.02	-9,145.53

ISSUE DATE: 12/14/20 REBATABLE ARBITRAGE: -9,145.53
COMP DATE: 12/14/28 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	-7,686,321.48
12/17/20		39,565.85	53,282.02
12/17/20		59,158.75	79,667.13
12/23/20		13,184.79	17,744.50
12/23/20		20,323.25	27,351.66
12/30/20		11,911.66	16,019.48
12/30/20		51,392.99	69,116.22
12/30/20		163,451.76	219,819.24
01/07/21		25,106.00	33,739.54
01/13/21		501.25	673.20
01/14/21		86,997.69	116,830.12
01/19/21		35,992.06	48,309.12
01/20/21		235.00	315.39
01/21/21		-86,997.69	-116,745.55
01/26/21		75,450.38	101,197.41
02/02/21		143,072.79	191,776.52
02/04/21		1,161.75	1,556.90
02/04/21		92,262.00	123,643.53
02/04/21		100,740.96	135,006.48
02/04/21		126,401.44	169,394.98
02/10/21		2,858.16	3,827.94
02/18/21		29,830.14	39,918.56
02/25/21		116.00	155.12
03/04/21		54,093.12	72,267.44
03/04/21		71,178.00	95,092.54
03/04/21		155,805.70	208,153.64
03/04/21		160,133.44	213,935.42
03/25/21		9,300.00	12,397.67
03/25/21		506,540.65	675,260.68
03/30/21		14,381.82	19,162.24
03/30/21		17,326.00	23,085.05
03/30/21		18,258.85	24,327.97
03/30/21		519,940.90	692,765.89
04/05/21		24,255.21	32,300.77
04/06/21		32,907.69	43,818.79
04/16/21		45,850.10	60,989.34
04/20/21		-14,381.82	-19,122.64
04/29/21		2,787.50	3,702.92
05/04/21		397.50	527.77
05/17/21		714,846.67	947,837.22
05/24/21		318.00	421.34
05/24/21		35,079.16	46,478.87
06/10/21		3,000.00	3,968.34
06/10/21		25,149.30	33,266.98
06/10/21		279,941.26	370,300.59
06/10/21		686,698.41	908,350.66
06/25/21		1,702.88	2,249.04
06/29/21		1,175.00	1,551.21

\$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	3,960.55
06/29/21		6,382.29	8,425.79
07/16/21		1,900.00	2,503.94
07/16/21		3,000.00	3,953.59
07/16/21		7,122.00	9,385.82
07/16/21		14,287.40	18,828.83
07/16/21		547,304.09	721,271.47
07/20/21		28,506.83	37,552.54
07/23/21		3,000.00	3,950.73
08/06/21		3,000.00	3,945.42
08/10/21		3,834.61	5,040.96
08/10/21		21,684.31	28,506.07
08/10/21		31,643.70	41,598.63
08/10/21		543,093.42	713,947.55
08/16/21		48.00	63.06
08/16/21		47,508.24	62,415.31
08/16/21		81,304.48	106,816.09
11/30/21	de minimis	1.21	1.57

12/14/28	TOTALS:	130.48	-108,464.33

ISSUE DATE: 12/14/20 REBATABLE ARBITRAGE: -108,464.33
 COMP DATE: 12/14/28 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	-961,549.20
01/05/21		2.12	2.85
02/02/21		3.63	4.87
03/02/21		3.29	4.40
04/02/21		3.63	4.84
05/04/21		3.53	4.69
06/02/21		3.64	4.82
07/02/21		3.51	4.63
08/03/21		3.63	4.78
09/02/21		3.65	4.79
10/04/21		3.51	4.59
11/02/21		3.63	4.73
12/02/21		3.53	4.59
12/30/21		0.07	0.09
01/04/22		3.63	4.70
01/07/22		178,826.00	231,535.66
01/07/22		178,074.00	230,562.01
02/02/22		2.17	2.80
03/02/22		1.64	2.11
04/04/22		1.83	2.35
05/03/22		1.76	2.25
06/02/22		89.97	114.75
07/05/22		205.44	261.14
07/06/22		853.12	1,084.31
08/02/22		357.94	453.72
09/02/22		539.02	681.14
10/04/22		615.75	775.52
11/02/22		806.49	1,012.82
12/02/22		982.85	1,230.47
01/04/23		1,110.41	1,385.58
02/01/23		114.06	141.93
02/02/23		1,182.31	1,471.03
03/02/23		1,132.87	1,405.15
04/04/23		1,280.58	1,583.11
05/02/23		1,293.16	1,594.04
06/02/23		1,406.81	1,728.76
07/05/23		1,376.95	1,686.30
08/02/23		1,438.66	1,756.95
09/05/23		1,493.76	1,818.03
10/03/23		1,445.62	1,754.35
11/02/23		1,497.67	1,812.07
12/04/23		1,452.75	1,751.91
01/03/24		1,500.70	1,804.31
02/02/24		1,493.48	1,790.25
03/04/24		1,931.30	2,307.42
03/22/24		0.01	0.01
04/02/24		1,484.14	1,768.05
05/02/24		1,433.16	1,702.03

\$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%)
06/04/24		1,481.64	1,753.79
07/02/24		1,433.42	1,691.80
08/02/24		1,479.13	1,740.34
09/04/24		1,473.08	1,727.49
10/02/24		1,377.30	1,610.50
11/04/24		1,343.59	1,565.89
12/03/24		1,254.59	1,457.79
01/03/25		1,256.13	1,455.05
02/04/25		1,210.18	1,397.34
03/04/25		1,087.33	1,251.60
04/02/25		1,193.55	1,369.89
05/02/25		1,152.05	1,318.16
06/03/25		1,184.87	1,351.37
07/02/25		1,143.46	1,300.24
08/04/25		1,181.68	1,339.26
09/03/25		1,178.55	1,331.71
10/02/25		1,113.40	1,254.32
11/04/25		1,118.97	1,256.43
12/02/25		1,047.38	1,172.64
12/31/25	Bal	355,932.82	397,349.15
12/31/25	Acc	1,082.29	1,208.23

12/14/28	TOTALS:	52,396.79	-38,604.53

ISSUE DATE:	12/14/20	REBATABLE ARBITRAGE:	-38,604.53
COMP DATE:	12/14/28	NET INCOME:	52,396.79
BOND YIELD:	3.759179%	TAX INV YIELD:	2.351948%

\$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	-238,810.44
05/03/21		177,279.43	235,400.95
05/03/21	de minimis	4.03	5.35

12/14/28	TOTALS:	4.03	-3,404.14

ISSUE DATE:	12/14/20	REBATABL ARBITRAGE:	-3,404.14
COMP DATE:	12/14/28	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 Credits

ARBITRAGE REBATE CALCULATION
 DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (3.759179%)
12/14/21		-1,780.00	-2,310.15
12/14/22		-1,830.00	-2,288.22
12/14/23		-1,960.00	-2,361.17
12/14/24		-2,070.00	-2,402.52
12/14/25		-2,120.00	-2,370.60

12/14/28	TOTALS:	-9,760.00	-11,732.67

ISSUE DATE: 12/14/20 REBATABLE ARBITRAGE: -11,732.67
 COMP DATE: 12/14/28
 BOND YIELD: 3.759179%

SECTION VI

SECTION C

North Powerline Road CDD

Field Management Report

Completed Items

- Supplemental pond trash cleanup.
- Repaired water supply line that was damaged over the weekend.
- Proposals for well lights and benches at main entry ready for discussion.



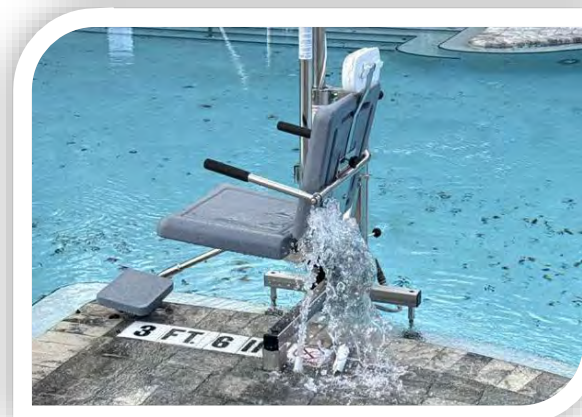
Contracted Services

- Overall site maintenance is satisfactory.
- Landscaper is keeping up with the property and beds are neat and detailed.
- No issues noted from pool or janitorial maintenance vendors.
- Pond vendor treated some algal blooms.



In Progress

- Minor fence repairs.
- Approved dog station installation
- Monitoring damage from frost. Full assessment will be made at the start of spring to see what comes back.



SECTION 1

Proposal #513



Governmental
Management
Services

Maintenance
Services

Bill To/District: North powerline Rd CDD	Prepared By: Governmental Management Services, LLC 4530 Eagle Falls Pl, Tampa, FL 33619
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Job name and Description

North Powerline Road CDD – Entry benches

- Proposal is for installation of the following:
- x2 6ft thermoplastic coated in ground metal benches.
- Locations: As shown unless otherwise indicated.
- Color: Green bench/black frame unless otherwise indicated.

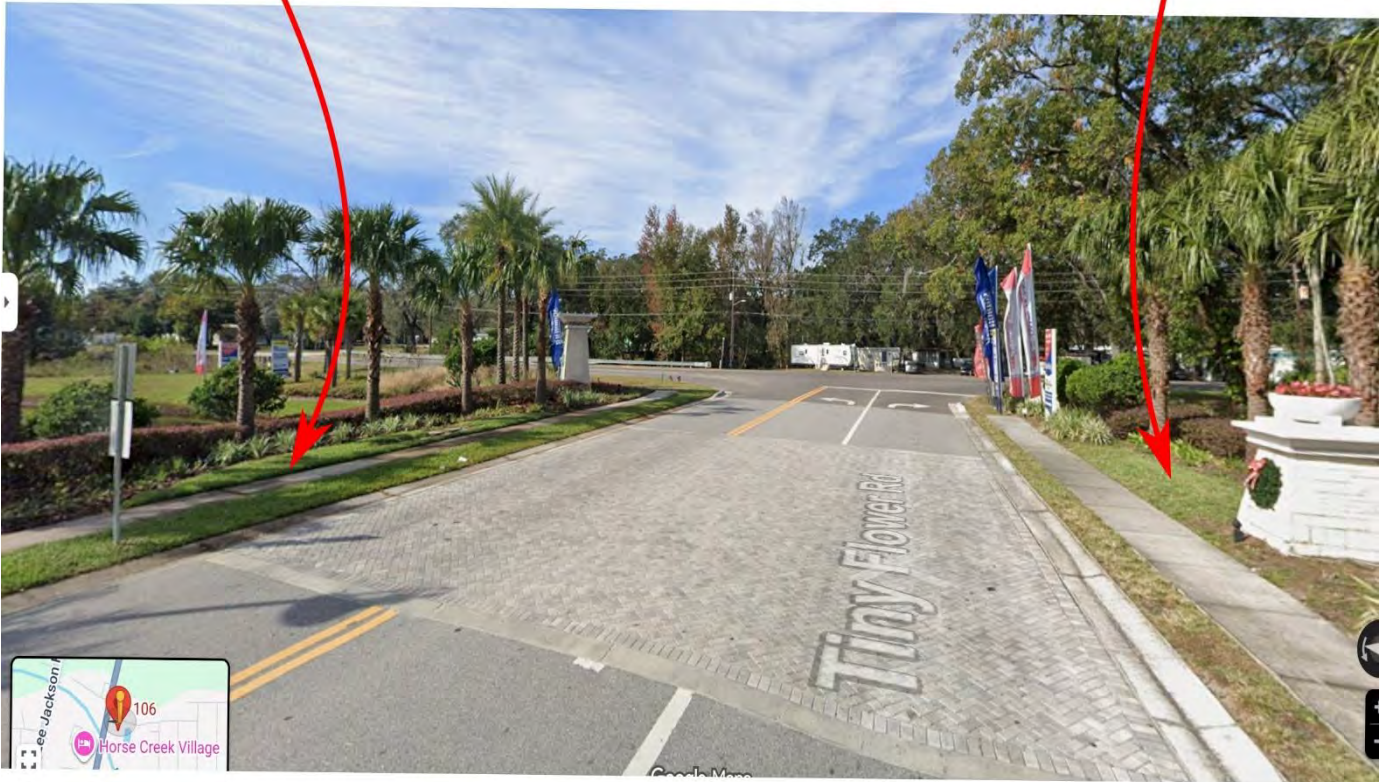
Qty	Description	Unit Price	Line Total
	Labor	\$55.00	\$660.00
	Mobilization	\$65.00	\$65.00
	Equipment		\$90.00
	Materials		\$1,691.64
Total Due:			\$2,506.64

This Proposal is Valid for 30 days.

Client Signature: _____

Note: Final placement will be determined by site conditions.

North Powerline Rd CDD Entry Bench Optional Installation Locations



SECTION 2



Bill To/District: North powerline Rd CDD	Prepared By: Governmental Management Services, LLC 4530 Eagle Falls Pl, Tampa, FL 33619
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Job name and Description

North Powerline Road CDD – Well lights

- Proposal is for installation of the following:
- x2 low-voltage well lights to replace broken ones at columns on tiny flower road.
- Wire (not to exceed 250 ft)
- Existing bullet lights will be removed/capped.

Qty	Description	Unit Price	Line Total
	Labor	\$55.00	\$440.00
	Mobilization	\$65.00	\$65.00
	Equipment		\$45.00
	Materials		\$466.69
Total Due:			\$1,016.69



This Proposal is Valid for 30 days.

Client Signature: _____

Note: Final placement will be determined by site conditions.

SECTION D

SECTION 1

North Powerline Road Community Development District

Summary of Check Register

January 17, 2026 to February 13, 2026

Bank	Date	Check No.'s	Amount
General Fund	1/22/26	1053-1054	\$ 724.29
	1/28/26	1055-156	\$ 24,985.00
	2/4/26	1057-1061	\$ 20,258.25
	2/12/26	1062-1063	\$ 5,444.38
			\$ 51,411.92
General Fund		Autodrafts	\$ 19,169.16
			\$ 19,169.16
Supervisors - January 2025	Alexis J Diaz	50037	\$ 184.70
	Lindsey E Roden	50038	\$ 184.70
	Bobbie J Shockley	50039	\$ 184.70
	Jessica M Spencer	50040	\$ 184.70
			\$ 738.80
Total Amount			\$ 71,319.88

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/22/26	00032	1/13/26	14045	202512	310-51300	31500		KILINSKI VAN WYK PLLC	*	370.50	370.50	001053
1/22/26	00080	1/13/26	210	202601	310-51300	42000		POLK COUNTY TAX COLLECTOR	*	353.79	353.79	001054
1/28/26	00090	12/16/25	INSINV09	202512	320-53800	49000		FENCE OUTLET OF TAMPA INC	*	4,254.00	9,685.00	001055
		12/16/25	INSINV09	202512	320-53800	49000			*	288.00		
		1/05/26	INSINV09	202601	320-53800	49000			*	4,783.00		
		1/05/26	INSINV09	202601	320-53800	49000			*	360.00		
1/28/26	00073	1/05/26	9373	202601	330-57200	48900		FESTIVE GLOW	*	15,300.00	15,300.00	001056
2/04/26	00043	1/29/26	6643-01-	202601	310-51300	31200		AMTEC	*	450.00	450.00	001057
2/04/26	00066	2/04/26	02042026	202602	300-15500	10000		HEIDI BONNETT	*	3,048.11	3,048.11	001058
2/04/26	00034	1/27/26	22017	202601	320-53800	47300		PRINCE & SONS INC.	*	82.44	13,414.44	001059
		2/01/26	22130	202602	320-53800	46200			*	13,332.00		
2/04/26	00084	2/01/26	4197947	202602	320-53800	47000		TIGRIS AQUATIC SERVICES LLC	*	955.00	955.00	001060
2/04/26	00054	2/04/26	02042026	202602	300-15500	10000		WHFS LLC	*	2,390.70	2,390.70	001061
2/12/26	00051	1/27/26	17038-A	202601	330-57200	48200			*	1,000.00		

NPRC NORTH POWER LI BOH

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		1/27/26 17038-B	202512 330-57200-48200		*	10.00	
		EXTRA DOGGIE BAGS 12/29		CSS CLEAN STAR SERVICES CENTRAL FL			1,010.00 001062
2/12/26	00048	1/23/26 8055594	202601 310-51300-32300	TRUSTEE FEES S22 FY26	*	3,325.78	
		1/23/26 8055594	202601 300-15500-10000	TRUSTEE FEES S22 FY27	*	1,108.60	
				US BANK			4,434.38 001063
TOTAL FOR BANK A						51,411.92	

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/21/26	00024	1/14/26	0838-12.0 SOUTH BLVD-DEC.25	202512	320	53800	43100		DUKE ENERGY PAYMENT PROCESSING	*	2,969.75	2,969.75	080047
1/21/26	00024	1/20/26	0934-12.00 N BLVD LITE PH3-DEC.25	202512	320	53800	43100		DUKE ENERGY PAYMENT PROCESSING	*	1,629.98	1,629.98	080048
2/02/26	00024	1/20/26	0934-12.00 N BLVD LITE PH3-DEC.25	202512	320	53800	43100		DUKE ENERGY PAYMENT PROCESSING	V	1,629.98	1,629.98	080048
1/27/26	00024	1/23/26	3828-01.0000 US HWAY 17-92-JAN.26	202601	320	53800	43100		DUKE ENERGY PAYMENT PROCESSING	*	3,147.12	3,147.12	080049
1/27/26	00024	1/26/26	6906-01.620 NORTH BLVD-JAN.26	202601	320	53800	43100		DUKE ENERGY PAYMENT PROCESSING	*	5,095.52	5,095.52	080050
1/30/26	00024	12/16/25	0934-12.00 N BLVD LITE PH-DEC.25	202512	320	53800	43100		DUKE ENERGY PAYMENT PROCESSING	*	1,624.70	1,624.70	080051
2/03/26	00024	1/20/26	0934-01.00 N BLVD LITE PH-JAN.26	202601	320	53800	43100		DUKE ENERGY PAYMENT PROCESSING	*	1,629.98	1,629.98	080052
2/03/26	00024	2/02/26	4579-01.2360 WHITE TAIL ST-JAN.26	202601	320	53800	43000		DUKE ENERGY PAYMENT PROCESSING	*	65.69	65.69	080053
2/03/26	00024	2/02/26	9660-01.2215 DOE RUN DR-JAN.26	202601	320	53800	43000		DUKE ENERGY PAYMENT PROCESSING	*	123.33	123.33	080054
2/03/26	00089	1/25/26	5225-02.596 JET LANE-FEB.26	202602	330	57200	44000		FRONTIER COMMUNICATIONS	*	143.47	143.47	080055
2/11/26	00016	2/10/26	4021-01.596 JETT LN-JAN.26	202601	330	57200	43200		CITY OF DAVENPORT	*	456.36	456.36	080056
2/11/26	00024	2/09/26	3654-01.596 JETT LN PUMP-JAN.26	202601	320	53800	43000		DUKE ENERGY PAYMENT PROCESSING	*	64.56	64.56	080057

NPRC NORTH POWER LI BOH

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
2/11/26	00024	2/09/26 4001-01.	202601 320-53800-43000 102 TINY FLOWER RD-JAN.26	DUKE ENERGY PAYMENT PROCESSING	*	140.63	140.63 080058
2/11/26	00024	2/09/26 5939-01.	202601 330-57200-43000 596 JETT AMENITY-JAN.26	DUKE ENERGY PAYMENT PROCESSING	*	761.93	761.93 080059
2/11/26	00024	2/11/26 0838-01.	202601 320-53800-43100 0 SOUTH BLVD-JAN.26	DUKE ENERGY PAYMENT PROCESSING	*	2,946.12	2,946.12 080060
TOTAL FOR BANK Z						19,169.16	
TOTAL FOR REGISTER						70,581.08	

SECTION 2

North Powerline Road
Community Development District

Unaudited Financial Reporting
January 31, 2026



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4	<u>Capital Reserve Fund</u>
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6	<u>Series 2022 Debt Service Fund</u>
7	<u>Series 2022 Capital Projects Fund</u>
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11	<u>Assessment Receipt Schedule</u>

North Powerline Road
Community Development District
Combined Balance Sheet
January 31, 2026

	General Fund	Capital Reserve Fund	Debt Service Funds	Capital Project Funds	Total Governmental Funds
Assets:					
Operating Account	\$ 196,690	\$ -	\$ -	\$ -	\$ 196,690
State Board of Administration	\$ 905,103	\$ -	\$ -	\$ -	\$ 905,103
Investments:					
Capital Reserve - Money Market	\$ -	\$ 235,130	\$ -	\$ -	\$ 235,130
Series 2020					
Reserve	\$ -	\$ -	\$ 355,933	\$ -	\$ 355,933
Revenue	\$ -	\$ -	\$ 817,976	\$ -	\$ 817,976
Prepayment	\$ -	\$ -	\$ 309	\$ -	\$ 309
Series 2022					
Reserve	\$ -	\$ -	\$ 265,234	\$ -	\$ 265,234
Revenue	\$ -	\$ -	\$ 676,175	\$ -	\$ 676,175
Construction - Phase 4	\$ -	\$ -	\$ -	\$ 798	\$ 798
Due from General Fund	\$ -	\$ -	\$ 2,219	\$ -	\$ 2,219
Prepaid Expenses	\$ 6,545	\$ -	\$ -	\$ -	\$ 6,545
Total Assets	\$ 1,108,339	\$ 235,130	\$ 2,117,846	\$ 798	\$ 3,462,114
Liabilities:					
Accounts Payable	\$ 11,169	\$ -	\$ -	\$ -	\$ 11,169
Due to Debt Service	\$ 2,219	\$ -	\$ -	\$ -	\$ 2,219
Employee FICA	\$ 122	\$ -	\$ -	\$ -	\$ 122
Total Liabilities	\$ 13,511	\$ -	\$ -	\$ 0	\$ 13,511
Fund Balance:					
Nonspendable:					
Prepaid Items	\$ 6,545	\$ -	\$ -	\$ -	\$ 6,545
Restricted for:					
Debt Service - Series 2020	\$ -	\$ -	\$ 1,175,488	\$ -	\$ 1,175,488
Debt Service - Series 2022	\$ -	\$ -	\$ 942,359	\$ -	\$ 942,359
Capital Projects - Series 2022	\$ -	\$ -	\$ -	\$ 798	\$ 798
Assigned for:					
Capital Reserves	\$ -	\$ 235,130	\$ -	\$ -	\$ 235,130
Unassigned	\$ 1,088,282	\$ -	\$ -	\$ -	\$ 1,088,282
Total Fund Balances	\$ 1,094,828	\$ 235,130	\$ 2,117,846	\$ 798	\$ 3,448,603
Total Liabilities & Fund Balance	\$ 1,108,339	\$ 235,130	\$ 2,117,846	\$ 798	\$ 3,462,114

North Powerline Road

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/26	Thru 01/31/26	Variance
Revenues:				
Assessments - Tax Roll	\$ 898,933	\$ 872,895	\$ 872,895	\$ -
Assessments - Direct Bill	\$ 64,728	\$ 32,363	\$ 32,363	\$ -
Interest	\$ -	\$ -	\$ 4,159	\$ 4,159
Total Revenues	\$ 963,661	\$ 905,258	\$ 909,417	\$ 4,159
Expenditures:				
General & Administrative:				
Supervisor Fees	\$ 12,000	\$ 4,000	\$ 3,400	\$ 600
Employer FICA Expense	\$ 918	\$ 306	\$ 260	\$ 46
Engineering	\$ 15,000	\$ 5,000	\$ 235	\$ 4,765
Attorney	\$ 30,000	\$ 10,000	\$ 5,673	\$ 4,327
Annual Audit	\$ 4,150	\$ -	\$ -	\$ -
Assessment Administration	\$ 8,755	\$ 8,755	\$ 8,755	\$ -
Arbitrage	\$ 1,350	\$ 450	\$ 450	\$ -
Dissemination	\$ 7,180	\$ 2,393	\$ 2,060	\$ 333
Trustee Fees	\$ 13,335	\$ 6,022	\$ 6,022	\$ -
Management Fees	\$ 47,500	\$ 15,833	\$ 15,833	\$ -
Information Technology	\$ 2,044	\$ 681	\$ 681	\$ 0
Website Maintenance	\$ 1,363	\$ 454	\$ 454	\$ (0)
Postage & Delivery	\$ 1,300	\$ 433	\$ 609	\$ (176)
Insurance	\$ 7,626	\$ 7,626	\$ 7,460	\$ 166
Copies	\$ 500	\$ 167	\$ 94	\$ 73
Legal Advertising	\$ 5,000	\$ 1,667	\$ 1,030	\$ 637
Other Current Charges	\$ 1,250	\$ 417	\$ 205	\$ 212
Office Supplies	\$ 250	\$ 83	\$ 10	\$ 73
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 159,696	\$ 64,462	\$ 53,406	\$ 11,056
Operations & Maintenance				
Field Expenditures				
Property Insurance	\$ 24,760	\$ 24,760	\$ 14,941	\$ 9,819
Field Management	\$ 20,600	\$ 6,867	\$ 6,867	\$ -
Landscape Maintenance	\$ 185,000	\$ 61,667	\$ 47,777	\$ 13,890
Landscape Replacement	\$ 30,000	\$ 10,000	\$ 3,500	\$ 6,500
Lake Maintenance	\$ 18,313	\$ 6,104	\$ 3,820	\$ 2,284
Fountain Maintenance	\$ 1,872	\$ 624	\$ -	\$ 624
Streetlights	\$ 165,000	\$ 55,000	\$ 51,258	\$ 3,742
Electric	\$ 9,900	\$ 3,300	\$ 1,730	\$ 1,570
Water & Sewer	\$ 2,640	\$ 880	\$ -	\$ 880
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ 833	\$ -	\$ 833
Irrigation Repairs	\$ 7,500	\$ 2,500	\$ 2,312	\$ 188
General Repairs & Maintenance	\$ 20,000	\$ 6,667	\$ 4,505	\$ 2,161
Hog Trap	\$ 5,000	\$ 1,667	\$ -	\$ 1,667
Contingency	\$ 7,500	\$ 7,500	\$ 14,208	\$ (6,708)
Subtotal Field Expenditures	\$ 500,585	\$ 188,368	\$ 150,918	\$ 37,450

North Powerline Road

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/26	Thru 01/31/26	Variance
Amenity Expenditures				
Amenity - Electric	\$ 15,000	\$ 5,000	\$ 3,556	\$ 1,444
Amenity - Water	\$ 4,400	\$ 1,467	\$ 1,588	\$ (121)
Playground Lease	\$ 65,266	\$ 21,755	\$ 21,755	\$ 0
Pool Furniture Repair/Replacement	\$ 8,000	\$ 2,667	\$ -	\$ 2,667
Internet	\$ 1,625	\$ 542	\$ 574	\$ (32)
Pest Control	\$ 1,120	\$ 373	\$ 160	\$ 213
Janitorial Services	\$ 14,060	\$ 4,687	\$ 4,030	\$ 657
Security Services	\$ 25,000	\$ 8,333	\$ 904	\$ 7,430
Pool Maintenance	\$ 33,960	\$ 11,320	\$ 11,240	\$ 80
Amenity Access Management	\$ 15,450	\$ 5,150	\$ 5,150	\$ -
Amenity Repairs & Maintenance	\$ 12,500	\$ 4,167	\$ 3,432	\$ 735
Holiday Decorations	\$ 15,500	\$ 15,500	\$ 15,300	\$ 200
Contingency	\$ 7,500	\$ 2,500	\$ -	\$ 2,500
Subtotal Amenity Expenditures	\$ 219,381	\$ 83,460	\$ 67,689	\$ 15,771
Total Operations & Maintenance	\$ 719,965	\$ 271,828	\$ 218,607	\$ 53,221
Total Expenditures	\$ 879,661	\$ 336,290	\$ 272,012	\$ 64,278
<i>Other Financing Uses</i>				
Transfer Out - Capital Reserves	\$ 84,000	\$ -	\$ -	\$ -
Total Other Financing Uses	\$ 84,000	\$ -	\$ -	\$ -
Total Expenditures & Other Financing Uses	\$ 963,661	\$ 336,290	\$ 272,012	\$ 64,278
Net Change in Fund Balance	\$ -	\$ -	\$ 637,404	
Fund Balance - Beginning	\$ -	\$ -	\$ 457,424	
Fund Balance - Ending	\$ -	\$ -	\$ 1,094,828	

North Powerline Road
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending January 31, 2026

	Adopted Budget	Prorated Budget Thru 01/31/26	Actual Thru 01/31/26	Variance
Revenues				
Interest	\$ 2,973	\$ 991	\$ 2,642	\$ 1,651
Total Revenues	\$ 2,973	\$ 991	\$ 2,642	\$ 1,651
Expenditures:				
Contingency	\$ 1,000	\$ 333	-	\$ 333
Total Expenditures	\$ 1,000	\$ 333	\$ -	\$ 333
Excess (Deficiency) of Revenues over Expenditures	\$ 1,973		\$ 2,642	
Other Financing Sources				
Transfer In - General Fund	\$ 84,000	-	-	-
Total Other Financing Sources	\$ 84,000	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 85,973		\$ 2,642	
Fund Balance - Beginning	\$ 220,909		\$ 232,488	
Fund Balance - Ending	\$ 306,882		\$ 235,130	

North Powerline Road

Community Development District

Debt Service Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/26	Thru 01/31/26	Variance
Revenues:				
Assessments - Tax Roll	\$ 712,525	\$ 691,886	\$ 691,886	\$ -
Interest	\$ 15,600	\$ 5,200	\$ 7,237	\$ 2,037
Total Revenues	\$ 728,125	\$ 697,086	\$ 699,123	\$ 2,037
Expenditures:				
Interest - 11/1	\$ 218,847	\$ 218,847	\$ 218,847	\$ -
Principal - 5/1	\$ 275,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 218,847	\$ -	\$ -	\$ -
Total Expenditures	\$ 712,694	\$ 218,847	\$ 218,847	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 15,431		\$ 480,277	
Fund Balance - Beginning	\$ 338,378		\$ 695,211	
Fund Balance - Ending	\$ 353,809		\$ 1,175,488	

North Powerline Road

Community Development District

Debt Service Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/26	Thru 01/31/26	Variance
Revenues:				
Assessments - On Roll	\$ 533,100	\$ 517,659	\$ 517,659	\$ -
Interest	\$ 13,131	\$ 4,377	\$ 6,475	\$ 2,098
Total Revenues	\$ 546,231	\$ 522,035	\$ 524,134	\$ 2,098
Expenditures:				
Interest - 11/1	\$ 204,047	\$ 204,047	\$ 204,047	\$ -
Principal - 5/1	\$ 125,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 204,047	\$ -	\$ -	\$ -
Total Expenditures	\$ 533,094	\$ 204,047	\$ 204,047	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 13,137		\$ 320,087	
Net Change in Fund Balance	\$ 13,137		\$ 320,087	
Fund Balance - Beginning	\$ 356,084		\$ 622,272	
Fund Balance - Ending	\$ 369,221		\$ 942,359	

North Powerline Road

Community Development District

Capital Projects Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2026

	Adopted	Prorated Budget	Actual	Variance
	Budget	Thru 01/31/26	Thru 01/31/26	
Revenues				
Interest	\$ -	\$ -	\$ 10	\$ 10
Total Revenues	\$ -	\$ -	\$ 10	\$ 10
Expenditures:				
Capital Outlay - Phase 3	\$ -	\$ -	\$ -	-
Capital Outlay - Phase 4	\$ -	\$ -	\$ -	-
Total Expenditures	\$ -	\$ -	\$ -	-
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 10	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	-
Net Change in Fund Balance	\$ -	\$ -	\$ 10	
Fund Balance - Beginning	\$ -	\$ -	\$ 789	
Fund Balance - Ending	\$ -	\$ -	\$ 799	

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	\$ -	\$ 21,945	\$ 848,240	\$ 2,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 872,895
Assessments - Direct Bill	\$ -	\$ 32,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,363
Interest	\$ 1,158	\$ 594	\$ 502	\$ 1,905	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,159
Total Revenues	\$ 1,158	\$ 54,902	\$ 848,741	\$ 4,615	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 909,417
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 1,600	\$ 200	\$ 800	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,400
Employer FICA Expense	\$ 122	\$ 15	\$ 61	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260
Engineering	\$ 235	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235
Attorney	\$ 1,935	\$ 3,367	\$ 371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,673
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ 8,755	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,755
Arbitrage	\$ -	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 515	\$ 515	\$ 515	\$ 515	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,060
Trustee Fees	\$ 2,696	\$ -	\$ -	\$ 3,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,022
Management Fees	\$ 3,958	\$ 3,958	\$ 3,958	\$ 3,958	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,833
Information Technology	\$ 170	\$ 170	\$ 170	\$ 170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 681
Website Maintenance	\$ 114	\$ 114	\$ 114	\$ 114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 454
Postage & Delivery	\$ 98	\$ 19	\$ 10	\$ 481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 609
Insurance	\$ 7,460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,460
Printing & Binding	\$ -	\$ -	\$ 94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94
Legal Advertising	\$ 1,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,030
Other Current Charges	\$ 58	\$ 44	\$ 59	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205
Office Supplies	\$ 3	\$ 3	\$ 3	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 28,924	\$ 8,407	\$ 6,155	\$ 9,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,406
Operations & Maintenance													
Field Expenditures													
Property Insurance	\$ 14,941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,941
Field Management	\$ 1,717	\$ 1,717	\$ 1,717	\$ 1,717	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,867
Landscape Maintenance	\$ 10,556	\$ 10,556	\$ 13,332	\$ 13,332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,777
Landscape Replacement	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
Lake Maintenance	\$ 955	\$ 955	\$ 955	\$ 955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,820
Fountain Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Streetlights	\$ 12,811	\$ 12,811	\$ 12,817	\$ 12,819	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,258
Electric	\$ 453	\$ 375	\$ 508	\$ 394	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,730
Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Repairs	\$ 449	\$ 824	\$ 882	\$ 156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,312
General Repairs & Maintenance	\$ 3,695	\$ 810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,505
Hog Trap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ 2,126	\$ 2,397	\$ 4,542	\$ 5,143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,208
Subtotal Field Expenditures	\$ 51,204	\$ 30,446	\$ 34,753	\$ 34,516	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,918

North Powerline Road
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Amenity Expenditures													
Amenity - Electric	\$ 771	\$ 908	\$ 1,116	\$ 762	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,556
Amenity - Water	\$ 320	\$ 431	\$ 381	\$ 456	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,588
Playground Lease	\$ 5,439	\$ 5,439	\$ 5,439	\$ 5,439	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,755
Internet	\$ 143	\$ 143	\$ 143	\$ 143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 574
Pest Control	\$ 40	\$ 40	\$ 40	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160
Janitorial Services	\$ 1,000	\$ 1,010	\$ 1,020	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,030
Security Services	\$ 344	\$ -	\$ -	\$ 560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 904
Pool Maintenance	\$ 2,750	\$ 2,830	\$ 2,830	\$ 2,830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,240
Amenity Access Management	\$ 1,288	\$ 1,288	\$ 1,288	\$ 1,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,150
Amenity Repairs & Maintenance	\$ 895	\$ 2,537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,432
Holiday Decorations	\$ -	\$ -	\$ -	\$ 15,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,300
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Amenity Expenditures	\$ 12,989	\$ 14,625	\$ 12,257	\$ 27,818	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,689
Total Operations & Maintenance	\$ 64,192	\$ 45,071	\$ 47,010	\$ 62,334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 218,607
Total Expenditures	\$ 93,116	\$ 53,477	\$ 53,165	\$ 72,254	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272,012
Other Financing Uses													
Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures & Other Financing Uses	\$ 93,116	\$ 53,477	\$ 53,165	\$ 72,254	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272,012
Net Change in Fund Balance	\$ (91,958)	\$ 1,425	\$ 795,576	\$ (67,639)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 637,404

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	\$355,933	
Reserve Fund Balance	\$355,933	
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)
Less: Principal Payment - 05/01/23		(\$255,000)
Less: Principal Payment - 05/01/24		(\$260,000)
Less: Principal Payment - 05/01/25		(\$270,000)
Current Bonds Outstanding		\$11,625,000

Series 2022, Special Assessment Revenue Bonds		
Maturity Date:	5/1/2052	
Reserve Fund Definition	Maximum Annual Debt Service	
Reserve Fund Requirement	\$265,234	
Reserve Fund Balance	\$265,234	
Bonds Outstanding - 06/09/22		\$11,000,000
Less: Principal Payment - 05/01/23		(\$150,000)
Less: Special Call - 08/01/23		(\$1,560,000)
Less: Special Call - 11/01/23		(\$1,605,000)
Less: Principal Payment - 05/01/24		(\$115,000)
Less: Special Call - 08/01/24		(\$110,000)
Less: Principal Payment - 05/01/25		(\$115,000)
Current Bonds Outstanding		\$7,345,000

North Powerline Road CDD
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2026

ON ROLL ASSESSMENTS

Gross Assessments \$ 966,594.52 \$ 766,155.52 \$ 573,225.66 \$ 2,305,975.70
 Net Assessments \$ 898,932.90 \$ 712,524.63 \$ 533,099.86 \$ 2,144,557.40

41.92% 33.22% 24.86% 100.00%

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Property Appraiser	Net Receipts	General Fund	Series 2020 Debt Service	Series 2022 Debt Service	Total
11/10/25	10/20-10/21/25	\$1,750.67	(\$91.92)	(\$33.18)	\$0.00	\$0.00	\$1,625.57	\$681.39	\$540.09	\$404.09	\$1,625.57
11/14/25	10/01-10/31/25	\$4,082.09	(\$163.29)	(\$78.38)	\$0.00	\$0.00	\$3,840.42	\$1,609.79	\$1,275.97	\$954.66	\$3,840.42
11/21/25	11/01-11/07/25	\$23,434.67	(\$937.38)	(\$449.95)	\$0.00	\$0.00	\$22,047.34	\$9,241.57	\$7,325.18	\$5,480.59	\$22,047.34
11/26/25	11/08-11/15/25	\$26,403.38	(\$1,056.11)	(\$506.95)	\$0.00	\$0.00	\$24,840.32	\$10,412.31	\$8,253.14	\$6,174.87	\$24,840.32
12/08/25	11/16-11/25/25	\$87,772.15	(\$3,505.05)	(\$1,685.34)	\$0.00	\$0.00	\$82,581.76	\$34,615.75	\$27,437.61	\$20,528.40	\$82,581.76
12/17/25	INV#4652297	(\$13,393.81)	\$0.00	\$0.00	\$0.00	\$0.00	(\$13,393.81)	(\$5,614.28)	(\$4,450.06)	(\$3,329.47)	(\$13,393.81)
12/17/25	INV#4652298	(\$9,665.95)	\$0.00	\$0.00	\$0.00	\$0.00	(\$9,665.95)	(\$4,051.67)	(\$3,211.49)	(\$2,402.79)	(\$9,665.95)
12/19/25	11/26-11/30/25	\$2,043,412.37	(\$81,735.64)	(\$39,233.53)	\$0.00	\$0.00	\$1,922,443.20	\$805,829.42	\$638,727.66	\$477,886.12	\$1,922,443.20
12/31/25	12/01-12/15/25	\$44,200.26	(\$1,695.56)	(\$850.09)	\$0.00	\$0.00	\$41,654.61	\$17,460.33	\$13,839.66	\$10,354.62	\$41,654.61
01/09/26	12/16-12/31/25	\$5,069.26	(\$2,369.29)	(\$54.00)	\$0.00	\$0.00	\$2,645.97	\$1,109.11	\$879.12	\$657.74	\$2,645.97
01/29/26	10/01-12/31/25	\$0.00	\$0.00	\$0.00	\$3,820.35	\$0.00	\$3,820.35	\$1,601.38	\$1,269.30	\$949.67	\$3,820.35
TOTAL		\$ 2,213,065.09	\$ (91,554.24)	\$ (42,891.42)	\$ 3,820.35	\$ -	\$ 2,082,439.78	\$ 872,895.10	\$ 691,886.18	\$ 517,658.50	\$ 2,082,439.78

97%	Net Percent Collected
\$62,117.62	Bal. Remaining to Collect

DIRECT BILL ASSESSMENTS

Cassidy Holdings LLC 2026-01		Net Assessments	\$64,725.81
Date Received	Due Date	Check Number	Net Assessed
	10/31/25	2790, 2791, 2792, 2793, & 2794	\$32,362.90
			\$16,181.45
			\$16,181.45
			\$ 64,725.80
			32,362.90