North Powerline Road
Community Development District

Meeting Agenda

July 22, 2026

AGENDA

North Powerline Road
Community Development District

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

July 15, 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, July 22, 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 April 22, 2026 Board of Supervisors Meeting
4. Public Hearing
    A. Public Hearing on the Adoption of the Fiscal Year 2026/2027 Budget
        i. Consideration of Resolution 2026-09 Adopting the District's Fiscal Year 2026/2027 Budget and Appropriating Funds
        ii. Consideration of Resolution 2026-10 Imposing Special Assessments and Certifying an Assessment Roll
5. Consideration of Resolution 2026-11 Rescinding Approval of Boundary Amendment
6. Consideration of Resolution 2026-12 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2026/2027
7. Consideration of Proposal for Traffic Study (*tabled from April 22, 2026 Board Meeting*)
8. Ratification of Amended Pool Maintenance Services Agreement
9. Ratification of Hog Trapping Agreement
10. Presentation of Fiscal Year 2025 Audit Report
11. Goals and Objectives
    A. Adoption of Fiscal Year 2027 Goals & Objectives
    B. Review of Approved Fiscal Year 2026 Goals & Objectives and Authorizing Chair to Execute Final Form
12. Staff Reports
    A. Attorney
    B. Engineer
    C. Field Manager's Report (*to be provided under separate cover*)
    D. District Manager's Report
        i. Approval of Check Register
        ii. Balance Sheet & Income Statement
13. Other Business
14. Supervisors Requests and Audience Comments
15. 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**, **April 22, 2026,** at 10:12 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
Maurico Gatica	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Savannah Hancock	District Counsel, Kilinski Van Wyk
Marshall Tindall	Field Manager, GMS

The following is a summary of the discussions and actions taken at the April 22, 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 10:12 a.m. and called the roll. Five 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 members of public present at the meeting. There being no comments, the public comment period was closed.

THIRD ORDER OF BUSINESS **Approval of Minutes of the March 25, 2026 Board of Supervisors Meeting**

Ms. Burns presented the minutes of the March 25, 2026 Board of Supervisors meeting and asked for any comments, corrections, or changes. There were no comments or corrections.

On MOTION by Ms. Shockley, seconded by Ms. Spencer, with all in favor, the Minutes of the March 25, 2026, Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS **Consideration of Resolution 2026-07 Approving the Proposed Fiscal Year 2026/2027 Budget and Setting the Public Hearing on the Adoption of the Fiscal Year 2026/2027 Budget (Suggested Date: July 22, 2026)**

Ms. Burns presented Resolution 2026-07. She noted the suggested date in this resolution is July 22, 2026 for the public hearing. She explained that this kicks off the budget process and sets their cap. They are required to approve a preliminary budget by June 15 of each year. They send a notice to the county at least 60 days prior to the public hearing date that they set, which is proposed to be July. At that time, they will adopt their actual budget. Ms. Burns reviewed the budget and noted that they are not proposing an assessment increase this year, so the budget does contemplate the assessment per unit staying the same. She explained that the admin portion is substantially the same. Most of the changes are in the field section.

Ms. Burns stated in the field expenses they were able to lower the property insurance line item by about $10,000, which is based on actual figures from the insurance carries. For landscape maintenance, they were able to lower this for the actual contract. They added a line for midge maintenance. They also increased the hog trapping because of the increase in activity in the community. For the amenity portion, the biggest change is janitorial, which is for an increased scope based on need for the community. They lowered the capital reserve transfer a little bit to offset the increase. She explained they will do a capital reserve study this year now that the community is built out. Phases five and six were removed from the budget and they are no longer going to be in the boundary of the District, so there are no future phases. She stated they lowered that this year pending that report that will be done and then next year they can adjust it. They are comfortable keeping the assessments the same this year while that study is done. She pointed out that these line items can change throughout the summer when they adopt the final budget. She concluded that this resolution is just setting their cap. She explained that they are not going to send a mail notice because they don’t have a proposed increase and that their assessment cannot go higher than what it is now, but they can adjust the numbers when they do the final budget.

On MOTION by Ms. Shockley, seconded by Ms. Spencer, with all in favor, Resolution 2026-07 Approving the Proposed Fiscal Year 2026-

> 2027 Budget and Setting the Public Hearing on the Adoption of the Fiscal Year 2026/2027 Budget on July 22, 2026, was approved.

FIFTH ORDER OF BUSINESS **Consideration of Proposal for Traffic Study**

Ms. Burns presented the proposal for the traffic study. She noted this was discussed at a few meetings. She explained that there was a suggestion from the District engineer to wait six months at the time until the Powerline Road extension was nearing completion before the Board took this item into consideration. At that time, the Board provided direction to bring this up in April. She stated the proposal is $5,000 and it's the traffic study to add the single stop sign. After discussion, the Board decided to table this item and bring it back to the July meeting for consideration.

SIXTH ORDER OF BUSINESS **Consideration of Resolution 2026-08 General Election Resolution & Announcement of Qualifying Period**

Ms. Burns presented Resolution 2026-08. She explained that they have already hit the threshold for turnover to residents. She stated they have two seats that are currently filled by residents in the community, and this November, at their next landowner election, there are two more seats that will transition to residents, which is Seat #1 and Seat #2. She noted the qualifying period is Monday, June 8 through Friday, June 12. She stated the residents who are interested in running for those seats can contact the Polk County Supervisor of Elections for information on how to qualify for those seats.

> On MOTION by Ms. Shockley, seconded by Mr. Diaz, with all in favor, Resolution 2026-08 General Election Resolution & Announcement of Qualifying Period, was approved.

SEVENTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

Ms. Hancock reminded everyone that Meredith is officially out on maternity leave. She asked that if anyone needs anything from her to please email herself, and copy in their paralegal, Amy. She noted that Meredith should be back later this summer. Other than that, she didn't have anything else to report to the Board today.

B. Engineer

There being no comments, the next item followed.

C. Field Manager's Report

Mr. Tindall reviewed the field manager's report. For the contracted services, he stated the mowing and detailing services are currently being executed in full accordance with the contract, the site remains neat, all landscaping beds have been properly detailed, the vendor has completed an inventory of damaged plants from the winter freeze and has prepared a proposal for replacement to assist with planning and budgeting, spring annuals rotation is underway, approved sod was installed along northwest corner of Gina Lane, no issues have been noted from either pool or janitorial vendors, pond vendor is treating some algal blooms, and a proposal for quarterly fountain maintenance is included for review from LakePros. For the site items, he stated routine reviews have found some ponds are in need of maintenance and sod to help stabilize them and hogs are being monitored and a trap was set between Phases Two and Three. For the in progress items, he stated maintenance has started on some general work items, which includes the approved benches and well lights at the Tiny Flower entrance along with some traffic sign maintenance and minor fence repairs. Also included in the field manager report, he noted the bench was installed on the south side of Tiny Flower entry, bench installed on the north side of Tiny Flower entry, and approved sod installed adjacent CDD tract by 265 Gina Lane. He also provided a photo example of hog damage in Phase Three.

i. Consideration of Proposal for Installation of Bike Rack

Mr. Tindall presented a proposal for installation of bike rack. After discussion, Mr. Tindall is going to bring back more proposal options for the Board to consider. A cost breakdown of the concrete was requested as well.

ii. Consideration of Proposal for Installation of Playground Rules Signage (Phases 1 & 4)

Mr. Tindall presented a proposal for installation of playground rules signage for Phases One and Four. The proposal total is $569.59.

On MOTION by Ms. Roden, seconded by Ms. Shockley, with all in favor, the Proposal for Installation of Playground Rules Signage (Phase 1 & 4), was approved.

iii. Consideration of Proposal for Quarterly Fountain Maintenance

Mr. Tindall presented a proposal for quarterly fountain maintenance. The proposal quarterly investment total for four services per year is $165 per event.

> On MOTION by Mr. Diaz, seconded by Ms. Shockley, with all in favor, the Proposal for Quarterly Fountain Maintenance, was approved.

iv. Consideration of Proposals/Estimates to Replace Freeze-Damaged Plants
a) Deer Run
b) Horse Creek

Mr. Tindall presented proposals to replace freeze-damaged plants. After discussion, the Board decided to have the dead plants removed and bring this proposal back for Board consideration at a future meeting.

v. Consideration of Proposal/Estimate for Stormwater Ponds Grading Repairs & Sod Installation

Mr. Tindall presented a proposal for stormwater ponds grading repairs and sod installation. Four Board members were in favor and one Board member opposed.

> On MOTION by Ms. Spencer, seconded by Ms. Shockley, with Ms. Spencer, Ms. Shockley, Ms. Roden, and Mr. Gatica in favor and Mr. Diaz opposed, the Proposal/Estimate for Stormwater Ponds Grading Repairs & Sod Installation, was approved 4-1.

D. District Manager's Report

i. Approval of Check Register

Ms. Burns stated the Check Register is in the packet for review. There were no comments, so the next item followed.

> On MOTION by Mr. Diaz, seconded by Ms. Shockley, with all in favor, the Check Register, was approved.

ii. Balance Sheet & Income Statement

Ms. Burns stated the balance sheet, and income statement is through the month of March, and it is in the package for review. There were no comments, the next item followed.

iii. Presentation of Number of Registered Voters – 950

Ms. Burns stated as of April 15 this year, the number of registered voters is 950. She explained that the only reason they do that is to track the threshold where they start turnover to residents. She pointed out that they already tripped the threshold, so this isn't particularly relevant, but they announce it after every April 15 anyway.

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.

A resident commented that the entrance landscaping does not need to be changed every season. He also asked why the annual budget is not disclosed to the landscapers, allowing them to adjust their services to fit the budget rather than dictating the prices. He added that this also goes for the concrete pad for the bike rack as well. He commented that the holiday lighting still didn't meet expectations, so he suggested readdressing and possibly reducing it because it's not worth the cost.

TENTH ORDER OF BUSINESS Adjournment

On MOTION by Ms. Roden, seconded by Ms. Shockley, with all in favor the meeting was adjourned.

______________________________ ______________________________
Secretary / Assistant Secretary Chairman / Vice Chairman

SECTION IV

SECTION A

SECTION 1

RESOLUTION 2026-09

THE ANNUAL APPROPRIATION RESOLUTION OF THE NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to June 15, 2026, submitted to the Board of Supervisors ("**Board**") of the North Powerline Road Community Development District ("**District**") proposed budget ("**Proposed Budget**") for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"), along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statute*s; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District's website at least two (2) days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing Fiscal Year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing Fiscal Year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the Fiscal Year.

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

SECTION 1. BUDGET

a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

b. The Proposed Budget, attached hereto as **Exhibit A,** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the North Powerline Road Community Development District for the Fiscal Year Ending September 30, 2027."

d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2027, the sum of $________________ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

GENERAL FUND	$__________________
DEBT SERVICE FUND (SERIES 2020)	$__________________
DEBT SERVICE FUND (SERIES 2022)	$__________________
CAPITAL RESERVE FUND	$__________________
TOTAL ALL FUNDS	$__________________

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2027 or within sixty (60) days following the end of the Fiscal Year 2027 may amend its Adopted Budget for that Fiscal Year as follows:

a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of $15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within five (5) days after adoption and remain on the website for at least two (2) years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 22nd DAY OF JULY 2026.

ATTEST:	**NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT**
____________________________	By:____________________________
Secretary/Assistant Secretary	Its:____________________________

Exhibit A: Adopted Budget for Fiscal Year 2027

North Powerline Road

Community Development District

Proposed Budget

FY2027

Table of Contents

North Powerline Road

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments - Roll	$ 898,933	$ 894,376	$ 4,557	$ 898,933	$ 938,832
Assessments - Direct	$ 64,728	$ 64,726	$ -	$ 64,726	$ -
Boundary Amendment Contributions	$ -	$ 2,531	$ -	$ 2,531	$ -
Interest	$ -	$ 15,467	$ 1,289	$ 16,756	$ 8,378
Total Revenues	**$ 963,661**	**$ 977,100**	**$ 5,846**	**$ 982,946**	**$ 947,210**
Expenditures					
Administrative					
Supervisor Fees	$ 12,000	$ 6,200	$ 4,000	$ 10,200	$ 12,000
Employer FICA Expense	$ 918	$ 474	$ 306	$ 780	$ 918
Engineering	$ 15,000	$ 2,291	$ 5,000	$ 7,291	$ 15,000
Attorney	$ 30,000	$ 19,242	$ 10,000	$ 29,242	$ 30,000
Annual Audit	$ 4,150	$ 4,150	$ -	$ 4,150	$ 4,250
Assessment Administration	$ 8,755	$ 8,755	$ -	$ 8,755	$ 9,193
Arbitrage	$ 1,350	$ 450	$ 450	$ 900	$ 900
Dissemination	$ 7,180	$ 4,120	$ 2,060	$ 6,180	$ 6,489
Trustee Fees	$ 13,335	$ 6,022	$ 7,314	$ 13,335	$ 13,335
Management Fees	$ 47,500	$ 31,667	$ 15,833	$ 47,500	$ 49,875
Information Technology	$ 2,044	$ 1,363	$ 681	$ 2,044	$ 2,146
Website Maintenance	$ 1,363	$ 909	$ 454	$ 1,363	$ 1,431
Postage & Delivery	$ 1,300	$ 742	$ 800	$ 1,542	$ 2,500
Insurance	$ 7,626	$ 7,460	$ -	$ 7,460	$ 8,206
Copies	$ 500	$ 147	$ 167	$ 313	$ 500
Legal Advertising	$ 5,000	$ 2,017	$ 1,667	$ 3,683	$ 5,000
Other Current Charges	$ 1,250	$ 408	$ 200	$ 608	$ 625
Boundary Amendment Expenses	$ -	$ 2,531	$ -	$ 2,531	$ -
Office Supplies	$ 250	$ 23	$ 20	$ 43	$ 250
Dues, Licenses & Subscriptions	$ 175	$ 175	$ -	$ 175	$ 175
Total Administrative	**$ 159,696**	**$ 99,143**	**$ 48,952**	**$ 148,095**	**$ 162,793**

North Powerline Road

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
Operations & Maintenance					
Field Expenditures					
Property Insurance	$ 24,760	$ 14,941	$ -	$ 14,941	$ 14,194
Field Management	$ 20,600	$ 13,733	$ 6,867	$ 20,600	$ 21,630
Landscape Maintenance	$ 185,000	$ 103,945	$ 53,328	$ 157,273	$ 164,784
Landscape Replacement	$ 30,000	$ 9,015	$ 10,000	$ 19,015	$ 30,000
Lake Maintenance	$ 18,313	$ 7,640	$ 3,820	$ 11,460	$ 22,500
Midge Maintenance	$ -	$ -	$ -	$ -	$ 6,120
Fountain Maintenance	$ 1,872	$ 165	$ 624	$ 789	$ 1,000
Streetlights	$ 165,000	$ 102,125	$ 52,000	$ 154,125	$ 165,000
Electric	$ 9,900	$ 3,869	$ 1,660	$ 5,529	$ 6,000
Water & Sewer	$ 2,640	$ -	$ -	$ -	$ 150
Sidewalk & Asphalt Maintenance	$ 2,500	$ -	$ 2,500	$ 2,500	$ 2,500
Irrigation Repairs	$ 7,500	$ 2,718	$ 2,500	$ 5,218	$ 7,500
General Repairs & Maintenance	$ 20,000	$ 14,083	$ 5,917	$ 20,000	$ 20,000
Hog Trap	$ 5,000	$ -	$ 5,000	$ 5,000	$ 6,280
Contingency	$ 7,500	$ 16,297	$ -	$ 16,297	$ 7,500
Subtotal Field Expenditures	**$ 500,585**	**$ 288,530**	**$ 144,216**	**$ 432,745**	**$ 475,158**
Amenity Expenditures					
Amenity - Electric	$ 15,000	$ 7,254	$ 5,400	$ 12,654	$ 15,000
Amenity - Water	$ 4,400	$ 3,332	$ 1,680	$ 5,012	$ 6,000
Playground Lease	$ 65,266	$ 43,511	$ 21,755	$ 65,266	$ 65,266
Pool Furniture Repair/Replacement	$ 8,000	$ -	$ 8,000	$ 8,000	$ 8,000
Internet	$ 1,625	$ 1,136	$ 572	$ 1,708	$ 1,900
Pest Control	$ 1,120	$ 320	$ 160	$ 480	$ 2,360
Janitorial Services	$ 14,060	$ 9,070	$ 4,200	$ 13,270	$ 30,390
Security Services	$ 25,000	$ 2,187	$ 8,333	$ 10,521	$ 25,000
Pool Maintenance	$ 33,960	$ 22,560	$ 11,320	$ 33,880	$ 34,920
Amenity Management	$ 15,450	$ 280	$ 5,150	$ 5,430	$ 16,223
Amenity Repairs & Maintenance	$ 12,500	$ 10,300	$ 2,200	$ 12,500	$ 12,500
Holiday Decorations	$ 15,500	$ 7,302	$ -	$ 7,302	$ 17,700
Contingency	$ 7,500	$ 15,300	$ -	$ 15,300	$ 13,275
Subtotal Amenity Expenditures	**$ 219,381**	**$ 122,552**	**$ 68,771**	**$ 191,323**	**$ 248,533**
Total Operations & Maintenance	**$ 719,965**	**$ 411,082**	**$ 212,986**	**$ 624,068**	**$ 723,691**
Other Expenditures					
Capital Reserves	$ 84,000	$ 84,000	$ -	$ 84,000	$ 60,725
Total Other Expenditures	**$ 84,000**	**$ 84,000**	**$ -**	**$ 84,000**	**$ 60,725**
Total Expenditures	**$ 963,661**	**$ 594,225**	**$ 261,939**	**$ 856,163**	**$ 947,210**
Excess Revenues/(Expenditures)	$ -	$ 382,875	$ (256,093)	$ 126,782	$ -

Product	ERU's	Assessable Units	ERU/Unit	Net Total	FY2027 Net Per Unit	FY2027 Gross Per Unit	FY2026 Gross Per Unit	FY2027 Increase/ (Decrease)
Phase 1	295.00	295	1.00	$275,947.14	$935.41	$1,005.82	$1,005.82	$0.00
Phase 2	271.00	271	1.00	$253,497.20	$935.41	$1,005.82	$1,005.82	$0.00
Phase 3	8.00	8	1.00	$7,483.31	$935.41	$1,005.82	$1,005.82	$0.00
Phase 3 - Townhomes	225.00	300	0.75	$210,468.16	$701.56	$754.37	$754.37	$0.00
Phase 4 - Single Family	162.00	162	1.00	$151,537.07	$935.41	$1,005.82	$1,005.82	$0.00
Phase 5 - Admin Only	42.65	312	0.14	$39,899.09	$127.88	$137.51	$79.69	$57.81
	1003.65	**1348**		**$938,831.97**				

North Powerline Road
Community Development District
General Fund Budget

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for operating expenditures during the fiscal year.

Interest

Represents interest earnings from funds held in the District's operating accounts.

Expenditures:

General & Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive $200 per meeting, not to exceed $4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

Employer FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisor compensation.

Engineering

Represents general engineering services provided by Absolute Engineering, Inc., including but not limited to attendance and preparation for monthly Board meetings, review of invoices, and support for various projects as directed by the Board of Supervisors and the District Manager.

Attorney

Represents general legal services provided by Kilinski Van Wyk PPLC, including but not limited to attendance and preparation for meetings, and the preparation and review of agreements, resolutions, and other legal matters as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. The District has contracted DiBartolomeo, McBee, Hartley & Barnes, P.A.

Assessment Administration

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District. The District has contracted with Governmental Management Services – Central Florida LLC.

Arbitrage

Represents the cost of contracting with American Municipal Tax-Exempt Compliance (AMTEC) to annually calculate the District's arbitrage rebate liability on its Series 2020 Bonds and Series 2022 Bonds in accordance with federal requirements.

Dissemination

Represents costs associated with compliance with Securities and Exchange Commission (SEC) Rule 15c2-12(b)(5), including required reporting for the District's Series 2020 and Series 2022 Bonds. These services are provided by Governmental Management Services – Central Florida, LLC.

Trustee Fees

The District will incur trustee costs related to the District's outstanding bonds held with U.S. Bank.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

Information Technology

Represents costs associated with Governmental Management Services – Central Florida LLC related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

Website Maintenance

Represents the costs with Governmental Management Services – Central Florida LLC associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverage is provided by the Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Copies

Printing and binding agenda packages for board meetings, printing of computerized checks, stationery, envelopes, etc.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Other Current Charges

Bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for $175. This is the only expense under this category for the District.

Operations & Maintenance:

Field Expenditures

Property Insurance

The District's estimated property insurance coverage is provided by the Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Field Management

Represents the costs of contracting services with Governmental Management Services – Central Florida LLC to provide onsite field management of contracts for the District such as landscape and lake maintenance. Services can include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance

Represents costs associated with ongoing landscape maintenance within Phases 1–4 and the District's amenity areas. These services are provided by Prince & Sons, Inc.

Landscape Replacement

Represents the estimated cost of replacing landscaping within the common areas of the District. The District has contracted with Prince & Sons, Inc. to provide these services.

Lake Maintenance

Represents the cost of contracting with Tigris Aquatic Services that maintain the lakes located within the District.

Midge Maintenance

Represents estimated costs for midge control and treatment services provided by Aquatic Weed Management within the District.

Fountain Maintenance

Represents estimated costs associated with fountain maintenance services provided by Lake Pros within the District.

Streetlights

Represents the cost of street lighting services provided by Duke Energy within the District boundaries.

Electric

Represents the cost of electric utility services provided by Duke Energy for common areas within the District.

Water & Sewer

Represents the cost of water and sewer utility services provided by the City of Davenport for common areas within the District.

Sidewalk & Asphalt Maintenance

Represents the estimated costs of maintaining the sidewalks and asphalt throughout the District's Boundary.

Irrigation Repairs

Represents the cost of maintaining and repairing the irrigation system. This includes the sprinklers, and irrigation wells. The District has contracted with Prince & Sons, Inc. to provide these services.

General Repairs & Maintenance

Represents estimated costs for general repairs and maintenance of the District's common areas, including minor repairs and upkeep of District assets.

Hog Trap

Represents costs associated with hog trapping and prevention services provided by Swine Solutions within the District.

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any field category.

Amenity Expenditures

Amenity - Electric

Represents the cost of electric utility services provided by Duke Energy for common areas within the District's amenity facilities.

Amenity – Water

Represents the cost of water and sewer utility services provided by the City of Davenport for common areas within the District's amenity facilities.

Playground Lease

Represents costs associated with a leasing agreement with Heidi Bonnet & WHFS LLC for playground equipment within the District.

Pool Furniture Repair/Replacement

Represents the costs incurred to repair or replace pool furniture for the District's amenity facilities.

Internet

Represents internet service provided for the District's amenity facilities from Frontier Internet.

Pest Control

Represents costs associated with pest control services for the District's amenity facilities provided by Massey Services Inc.

Janitorial Services

Represents contracted costs by Clean Star Services of Central Florida to provide janitorial services and supplies for the District's amenity facilities.

Security Services

Represents costs associated with security services for the District's facilities, including routine patrols, monitoring, and general oversight to enhance safety and security.

Pool Maintenance

Represents costs associated with routine cleaning, chemical treatment, and maintenance of the District's swimming pool provided by Resort Pool Services.

Amenity Management

Represents costs associated with amenity management services, including resident access control, keycard issuance and troubleshooting, monitoring of amenity facilities, enforcement of amenity policies, and communication with residents.

Amenity Repairs & Maintenance

Represents estimated costs for repairs and maintenance of the District's amenity facilities.

Holiday Decorations

Represents costs associated with holiday decorations within the District's common areas.

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any amenity category.

Other Expenses:

Capital Reserves

Funds collected and reserved for the replacement of and/or purchase of new capital improvements throughout the District.

North Powerline Road

Community Development District

Proposed Budget

Capital Reserve Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
Revenues					
Interest	$ 2,973	$ 5,677	$ 1,892	$ 7,569	$ 3,785
Carry Forward Surplus	$ 220,909	$ 232,488	$ -	$ 232,488	$ 323,058
Total Revenues	**$ 223,882**	**$ 238,165**	**$ 1,892**	**$ 240,058**	**$ 326,842**
Expenditures					
Contingency	$ 1,000	$ -	$ 1,000	$ 1,000	$ 1,000
Total Expenditures	**$ 1,000**	**$ -**	**$ 1,000**	**$ 1,000**	**$ 1,000**
Other Financing Sources					
Transfer In/(Out)	$ 84,000	$ 84,000	$ -	$ 84,000	$ 60,725
Total Other Sources/(Uses)	$ 84,000	$ 84,000	$ -	$ 84,000	$ 60,725
Excess Revenues/(Expenditures)	**$ 306,882**	**$ 322,165**	**$ 892**	**$ 323,058**	**$ 386,568**

North Powerline Road

Community Development District

Proposed Budget

Series 2020 Debt Service Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	$ 712,525	$ 708,913	$ 3,612	$ 712,525	$ 712,525
Interest	$ 15,600	$ 19,316	$ 6,439	$ 25,754	$ 12,877
Carry Forward Surplus	$ 338,378	$ 339,278	$ -	$ 339,278	$ 364,863
Total Revenues	**$ 1,066,503**	**$ 1,067,506**	**$ 10,051**	**$ 1,077,557**	**$ 1,090,265**
Expenditures					
Interest Expense - 11/1	$ 218,847	$ 218,847	$ -	$ 218,847	$ 214,550
Principal Expense - 5/1	$ 275,000	$ 275,000	$ -	$ 275,000	$ 285,000
Interest Expense - 5/1	$ 218,847	$ 218,847	$ -	$ 218,847	$ 214,550
Total Expenditures	**$ 712,694**	**$ 712,694**	**$ -**	**$ 712,694**	**$ 714,100**
Net Change in Fund Balance	$ 353,809	$ 354,813	$ 10,051	$ 364,863	$ 376,165

Interest Expense 11/1/27	$ 210,097
Total	**$ 210,097**

Product	Assessable Units	Maximum Annual Debt Service	Net Assessment Per Unit	Gross Assessment Per Unit
Single Family - Phase 1	295	$ 357,687	$1,212	$1,304
Single Family - Phase 2	271	$ 354,838	$1,309	$1,408
	566	$ 712,525		

North Powerline Road

Community Development District

Series 2020 Special Assessment Bonds

Amortization Schedule

Date		Balance		Principal		Interest		Total
11/01/26	$	11,350,000.00	$	-	$	214,550.00	$	708,396.88
05/01/27	$	11,350,000.00	$	285,000.00	$	214,550.00	$	-
11/01/27	$	11,065,000.00	$	-	$	210,096.88	$	709,646.88
05/01/28	$	11,065,000.00	$	295,000.00	$	210,096.88	$	-
11/01/28	$	10,770,000.00	$	-	$	205,487.50	$	710,584.38
05/01/29	$	10,770,000.00	$	305,000.00	$	205,487.50	$	-
11/01/29	$	10,465,000.00	$	-	$	200,721.88	$	711,209.38
05/01/30	$	10,465,000.00	$	315,000.00	$	200,721.88	$	-
11/01/30	$	10,150,000.00	$	-	$	195,800.00	$	711,521.88
05/01/31	$	10,150,000.00	$	325,000.00	$	195,800.00	$	-
11/01/31	$	9,825,000.00	$	-	$	189,909.38	$	710,709.38
05/01/32	$	9,825,000.00	$	335,000.00	$	189,909.38	$	-
11/01/32	$	9,490,000.00	$	-	$	183,837.50	$	708,746.88
05/01/33	$	9,490,000.00	$	350,000.00	$	183,837.50	$	-
11/01/33	$	9,140,000.00	$	-	$	177,493.75	$	711,331.25
05/01/34	$	9,140,000.00	$	360,000.00	$	177,493.75	$	-
11/01/34	$	8,780,000.00	$	-	$	170,968.75	$	708,462.50
05/01/35	$	8,780,000.00	$	375,000.00	$	170,968.75	$	-
11/01/35	$	8,405,000.00	$	-	$	164,171.88	$	710,140.63
05/01/36	$	8,405,000.00	$	390,000.00	$	164,171.88	$	-
11/01/36	$	8,015,000.00	$	-	$	157,103.13	$	711,275.01
05/01/37	$	8,015,000.00	$	405,000.00	$	157,103.13	$	-
11/01/37	$	7,610,000.00	$	-	$	149,762.50	$	711,865.63
05/01/38	$	7,610,000.00	$	415,000.00	$	149,762.50	$	-
11/01/38	$	7,195,000.00	$	-	$	142,240.63	$	707,003.13
05/01/39	$	7,195,000.00	$	435,000.00	$	142,240.63	$	-
11/01/39	$	6,760,000.00	$	-	$	134,356.25	$	711,596.88
05/01/40	$	6,760,000.00	$	450,000.00	$	134,356.25	$	-
11/01/40	$	6,310,000.00	$	-	$	126,200.00	$	710,556.25
05/01/41	$	6,310,000.00	$	465,000.00	$	126,200.00	$	-
11/01/41	$	5,845,000.00	$	-	$	116,900.00	$	708,100.00
05/01/42	$	5,845,000.00	$	485,000.00	$	116,900.00	$	-
11/01/42	$	5,360,000.00	$	-	$	107,200.00	$	709,100.00
05/01/43	$	5,360,000.00	$	505,000.00	$	107,200.00	$	-
11/01/43	$	4,855,000.00	$	-	$	97,100.00	$	709,300.00
05/01/44	$	4,855,000.00	$	525,000.00	$	97,100.00	$	-
11/01/44	$	4,330,000.00	$	-	$	86,600.00	$	708,700.00
05/01/45	$	4,330,000.00	$	545,000.00	$	86,600.00	$	-
11/01/45	$	3,785,000.00	$	-	$	75,700.00	$	707,300.00
05/01/46	$	3,785,000.00	$	570,000.00	$	75,700.00	$	-
11/01/46	$	3,215,000.00	$	-	$	64,300.00	$	710,000.00
05/01/47	$	3,215,000.00	$	595,000.00	$	64,300.00	$	-
11/01/47	$	2,620,000.00	$	-	$	52,400.00	$	711,700.00
05/01/48	$	2,620,000.00	$	615,000.00	$	52,400.00	$	-
11/01/48	$	2,005,000.00	$	-	$	40,100.00	$	707,500.00
05/01/49	$	2,005,000.00	$	640,000.00	$	40,100.00	$	-
11/01/49	$	1,365,000.00	$	-	$	27,300.00	$	707,400.00
05/01/50	$	1,365,000.00	$	670,000.00	$	27,300.00	$	-
11/01/50	$	695,000.00	$	-	$	13,900.00	$	711,200.00
05/01/51	$	695,000.00	$	695,000.00	$	13,900.00	$	708,900.00
			$	**11,350,000.00**	**$**	**6,608,400.06**	**$**	**18,452,246.94**

North Powerline Road

Community Development District

Proposed Budget

Series 2022 Debt Service Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	$ 533,100	$ 530,397	$ 2,702	$ 533,100	$ 533,100
Interest	$ 13,131	$ 16,190	$ 9,444	$ 25,634	$ 12,817
Carry Forward Surplus	$ 356,084	$ 357,037	$ -	$ 357,037	$ 382,678
Total Revenues	**$ 902,315**	**$ 903,625**	**$ 12,147**	**$ 915,771**	**$ 928,595**
Expenditures					
Interest Expense - 11/1	$ 204,047	$ 204,047	$ -	$ 204,047	$ 201,078
Principal Expense - 5/1	$ 125,000	$ 125,000	$ -	$ 125,000	$ 130,000
Interest Expense - 5/1	$ 204,047	$ 204,047	$ -	$ 204,047	$ 201,078
Total Expenditures	**$ 533,094**	**$ 533,094**	**$ -**	**$ 533,094**	**$ 532,156**
Net Change in Fund Balance	$ 369,221	$ 370,531	$ 12,147	$ 382,678	$ 396,438

Interest Expense - 11/1/27	$ 197,991
Total	**$ 197,991**

Product	Assessable Units	Maximum Annual Debt Service	Net Assessment Per Unit	Gross Assessment Per Unit
Townhomes - Phase 3	284	$ 241,400.40	$ 850.00	$913.98
Townhomes - Phase 3	16	$ 13,600.02	$ 850.00	$913.98
Single Family - Phase 3	8	$ 10,799.98	$ 1,350.00	$1,451.61
Single Family - Phase 4	162	$ 267,299.47	$ 1,650.00	$1,774.19
	470	$ 533,100		

North Powerline Road

Community Development District

Series 2022 Special Assessment Bonds

Amortization Schedule

Date		Balance		Principal		Interest		Total
11/01/26	$	7,220,000.00	$	-	$	201,078.13	$	530,125.00
05/01/27	$	7,220,000.00	$	130,000.00	$	201,078.13		
11/01/27	$	7,090,000.00	$	-	$	197,990.63	$	529,068.75
05/01/28	$	7,090,000.00	$	135,000.00	$	197,990.63		
11/01/28	$	6,955,000.00	$	-	$	194,446.88	$	527,437.51
05/01/29	$	6,955,000.00	$	145,000.00	$	194,446.88		
11/01/29	$	6,810,000.00	$	-	$	190,640.63	$	530,087.50
05/01/30	$	6,810,000.00	$	150,000.00	$	190,640.63		
11/01/30	$	6,660,000.00	$	-	$	186,703.13	$	527,343.75
05/01/31	$	6,660,000.00	$	160,000.00	$	186,703.13		
11/01/31	$	6,500,000.00	$	-	$	182,503.13	$	529,206.25
05/01/32	$	6,500,000.00	$	165,000.00	$	182,503.13		
11/01/32	$	6,335,000.00	$	-	$	178,171.88	$	525,675.00
05/01/33	$	6,335,000.00	$	175,000.00	$	178,171.88		
11/01/33	$	6,160,000.00	$	-	$	173,250.00	$	526,421.88
05/01/34	$	6,160,000.00	$	185,000.00	$	173,250.00		
11/01/34	$	5,975,000.00	$	-	$	168,046.88	$	526,296.88
05/01/35	$	5,975,000.00	$	200,000.00	$	168,046.88		
11/01/35	$	5,775,000.00	$	-	$	162,421.88	$	530,468.75
05/01/36	$	5,775,000.00	$	210,000.00	$	162,421.88		
11/01/36	$	5,565,000.00	$	-	$	156,515.63	$	528,937.50
05/01/37	$	5,565,000.00	$	220,000.00	$	156,515.63		
11/01/37	$	5,345,000.00	$	-	$	150,328.13	$	526,843.75
05/01/38	$	5,345,000.00	$	235,000.00	$	150,328.13		
11/01/38	$	5,110,000.00	$	-	$	143,718.75	$	529,046.88
05/01/39	$	5,110,000.00	$	245,000.00	$	143,718.75		
11/01/39	$	4,865,000.00	$	-	$	136,828.13	$	525,546.88
05/01/40	$	4,865,000.00	$	260,000.00	$	136,828.13		
11/01/40	$	4,605,000.00	$	-	$	129,515.63	$	526,343.75
05/01/41	$	4,605,000.00	$	275,000.00	$	129,515.63		
11/01/41	$	4,330,000.00	$	-	$	121,781.25	$	526,296.88
05/01/42	$	4,330,000.00	$	295,000.00	$	121,781.25		
11/01/42	$	4,035,000.00	$	-	$	113,484.38	$	530,265.63
05/01/43	$	4,035,000.00	$	310,000.00	$	113,484.38		
11/01/43	$	3,725,000.00	$	-	$	104,765.63	$	528,250.00
05/01/44	$	3,725,000.00	$	325,000.00	$	104,765.63		
11/01/44	$	3,400,000.00	$	-	$	95,625.00	$	525,390.63
05/01/45	$	3,400,000.00	$	345,000.00	$	95,625.00		
11/01/45	$	3,055,000.00	$	-	$	85,921.88	$	526,546.88
05/01/46	$	3,055,000.00	$	365,000.00	$	85,921.88		
11/01/46	$	2,690,000.00	$	-	$	75,656.25	$	526,578.13
05/01/47	$	2,690,000.00	$	385,000.00	$	75,656.25		
11/01/47	$	2,305,000.00	$	-	$	64,828.13	$	525,484.38
05/01/48	$	2,305,000.00	$	410,000.00	$	64,828.13		
11/01/48	$	1,895,000.00	$	-	$	53,296.88	$	528,125.00
05/01/49	$	1,895,000.00	$	435,000.00	$	53,296.88		
11/01/49	$	1,460,000.00	$	-	$	41,062.50	$	529,359.38
05/01/50	$	1,460,000.00	$	460,000.00	$	41,062.50		
11/01/50	$	1,000,000.00	$	-	$	28,125.00	$	529,187.50
05/01/51	$	1,000,000.00	$	485,000.00	$	28,125.00		
11/01/51	$	515,000.00	$	-	$	14,484.38	$	527,609.38
05/01/52	$	515,000.00	$	515,000.00	$	14,484.38	$	529,484.38
			$	**7,220,000.00**	**$**	**6,702,381.26**	**$**	**14,251,428.14**

SECTION 2

RESOLUTION 2026-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2027; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; 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 established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Polk County, Florida ("**County**"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"), attached hereto as **Exhibit A**; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2027; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("**Uniform Method**"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the assessment roll ("**Assessment Roll**") attached to this Resolution as **Exhibit B**, and to certify the portion of the Assessment Roll related to certain developed property ("**Tax Roll Property**") to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property ("**Direct Collect Property**"), all as set forth in **Exhibit B**; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits A** and **B** and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 170, 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits A and B.** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

A. **Tax Roll Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits A** and **B**.

B. **Direct Bill Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Direct Collect Property shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits A** and **B**. Assessments directly collected by the District are due in full on December 1, 2026; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than October 1, 2026, 25% due no later than February 1, 2027 and 25% due no later than May 1, 2027. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2027, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes,* or other applicable law to collect and enforce the whole assessment, as set forth herein.

C. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit B**, is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED THIS 22nd DAY OF JULY 2026.

ATTEST:

NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT

____
Secretary / Assistant Secretary

By:___________________________________

Its:___________________________________

Exhibit A: Adopted Budget for Fiscal Year 2027
Exhibit B: Assessment Roll (Uniform Method)
Assessment Roll (Direct Collect)

North Powerline Road

Community Development District

Proposed Budget

FY2027

Table of Contents

North Powerline Road
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments - Roll	$ 898,933	$ 894,376	$ 4,557	$ 898,933	$ 938,832
Assessments - Direct	$ 64,728	$ 64,726	$ -	$ 64,726	$ -
Boundary Amendment Contributions	$ -	$ 2,531	$ -	$ 2,531	$ -
Interest	$ -	$ 15,467	$ 1,289	$ 16,756	$ 8,378
Total Revenues	**$ 963,661**	**$ 977,100**	**$ 5,846**	**$ 982,946**	**$ 947,210**
Expenditures					
Administrative					
Supervisor Fees	$ 12,000	$ 6,200	$ 4,000	$ 10,200	$ 12,000
Employer FICA Expense	$ 918	$ 474	$ 306	$ 780	$ 918
Engineering	$ 15,000	$ 2,291	$ 5,000	$ 7,291	$ 15,000
Attorney	$ 30,000	$ 19,242	$ 10,000	$ 29,242	$ 30,000
Annual Audit	$ 4,150	$ 4,150	$ -	$ 4,150	$ 4,250
Assessment Administration	$ 8,755	$ 8,755	$ -	$ 8,755	$ 9,193
Arbitrage	$ 1,350	$ 450	$ 450	$ 900	$ 900
Dissemination	$ 7,180	$ 4,120	$ 2,060	$ 6,180	$ 6,489
Trustee Fees	$ 13,335	$ 6,022	$ 7,314	$ 13,335	$ 13,335
Management Fees	$ 47,500	$ 31,667	$ 15,833	$ 47,500	$ 49,875
Information Technology	$ 2,044	$ 1,363	$ 681	$ 2,044	$ 2,146
Website Maintenance	$ 1,363	$ 909	$ 454	$ 1,363	$ 1,431
Postage & Delivery	$ 1,300	$ 742	$ 800	$ 1,542	$ 2,500
Insurance	$ 7,626	$ 7,460	$ -	$ 7,460	$ 8,206
Copies	$ 500	$ 147	$ 167	$ 313	$ 500
Legal Advertising	$ 5,000	$ 2,017	$ 1,667	$ 3,683	$ 5,000
Other Current Charges	$ 1,250	$ 408	$ 200	$ 608	$ 625
Boundary Amendment Expenses	$ -	$ 2,531	$ -	$ 2,531	$ -
Office Supplies	$ 250	$ 23	$ 20	$ 43	$ 250
Dues, Licenses & Subscriptions	$ 175	$ 175	$ -	$ 175	$ 175
Total Administrative	**$ 159,696**	**$ 99,143**	**$ 48,952**	**$ 148,095**	**$ 162,793**

North Powerline Road

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
Operations & Maintenance					
Field Expenditures					
Property Insurance	$ 24,760	$ 14,941	$ -	$ 14,941	$ 14,194
Field Management	$ 20,600	$ 13,733	$ 6,867	$ 20,600	$ 21,630
Landscape Maintenance	$ 185,000	$ 103,945	$ 53,328	$ 157,273	$ 164,784
Landscape Replacement	$ 30,000	$ 9,015	$ 10,000	$ 19,015	$ 30,000
Lake Maintenance	$ 18,313	$ 7,640	$ 3,820	$ 11,460	$ 22,500
Midge Maintenance	$ -	$ -	$ -	$ -	$ 6,120
Fountain Maintenance	$ 1,872	$ 165	$ 624	$ 789	$ 1,000
Streetlights	$ 165,000	$ 102,125	$ 52,000	$ 154,125	$ 165,000
Electric	$ 9,900	$ 3,869	$ 1,660	$ 5,529	$ 6,000
Water & Sewer	$ 2,640	$ -	$ -	$ -	$ 150
Sidewalk & Asphalt Maintenance	$ 2,500	$ -	$ 2,500	$ 2,500	$ 2,500
Irrigation Repairs	$ 7,500	$ 2,718	$ 2,500	$ 5,218	$ 7,500
General Repairs & Maintenance	$ 20,000	$ 14,083	$ 5,917	$ 20,000	$ 20,000
Hog Trap	$ 5,000	$ -	$ 5,000	$ 5,000	$ 6,280
Contingency	$ 7,500	$ 16,297	$ -	$ 16,297	$ 7,500
Subtotal Field Expenditures	**$ 500,585**	**$ 288,530**	**$ 144,216**	**$ 432,745**	**$ 475,158**
Amenity Expenditures					
Amenity - Electric	$ 15,000	$ 7,254	$ 5,400	$ 12,654	$ 15,000
Amenity - Water	$ 4,400	$ 3,332	$ 1,680	$ 5,012	$ 6,000
Playground Lease	$ 65,266	$ 43,511	$ 21,755	$ 65,266	$ 65,266
Pool Furniture Repair/Replacement	$ 8,000	$ -	$ 8,000	$ 8,000	$ 8,000
Internet	$ 1,625	$ 1,136	$ 572	$ 1,708	$ 1,900
Pest Control	$ 1,120	$ 320	$ 160	$ 480	$ 2,360
Janitorial Services	$ 14,060	$ 9,070	$ 4,200	$ 13,270	$ 30,390
Security Services	$ 25,000	$ 2,187	$ 8,333	$ 10,521	$ 25,000
Pool Maintenance	$ 33,960	$ 22,560	$ 11,320	$ 33,880	$ 34,920
Amenity Management	$ 15,450	$ 280	$ 5,150	$ 5,430	$ 16,223
Amenity Repairs & Maintenance	$ 12,500	$ 10,300	$ 2,200	$ 12,500	$ 12,500
Holiday Decorations	$ 15,500	$ 7,302	$ -	$ 7,302	$ 17,700
Contingency	$ 7,500	$ 15,300	$ -	$ 15,300	$ 13,275
Subtotal Amenity Expenditures	**$ 219,381**	**$ 122,552**	**$ 68,771**	**$ 191,323**	**$ 248,533**
Total Operations & Maintenance	**$ 719,965**	**$ 411,082**	**$ 212,986**	**$ 624,068**	**$ 723,691**
Other Expenditures					
Capital Reserves	$ 84,000	$ 84,000	$ -	$ 84,000	$ 60,725
Total Other Expenditures	**$ 84,000**	**$ 84,000**	**$ -**	**$ 84,000**	**$ 60,725**
Total Expenditures	**$ 963,661**	**$ 594,225**	**$ 261,939**	**$ 856,163**	**$ 947,210**
Excess Revenues/(Expenditures)	$ -	$ 382,875	$ (256,093)	$ 126,782	$ -

Product	ERU's	Assessable Units	ERU/Unit	Net Total	FY2027 Net Per Unit	FY2027 Gross Per Unit	FY2026 Gross Per Unit	FY2027 Increase/ (Decrease)
Phase 1	295.00	295	1.00	$275,947.14	$935.41	$1,005.82	$1,005.82	$0.00
Phase 2	271.00	271	1.00	$253,497.20	$935.41	$1,005.82	$1,005.82	$0.00
Phase 3	8.00	8	1.00	$7,483.31	$935.41	$1,005.82	$1,005.82	$0.00
Phase 3 - Townhomes	225.00	300	0.75	$210,468.16	$701.56	$754.37	$754.37	$0.00
Phase 4 - Single Family	162.00	162	1.00	$151,537.07	$935.41	$1,005.82	$1,005.82	$0.00
Phase 5 - Admin Only	42.65	312	0.14	$39,899.09	$127.88	$137.51	$79.69	$57.81
	1003.65	**1348**		**$938,831.97**				

<u>Revenues:</u>

<u>Assessments</u>

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for operating expenditures during the fiscal year.

<u>Interest</u>

Represents interest earnings from funds held in the District's operating accounts.

<u>Expenditures:</u>

<u>General & Administrative:</u>

<u>Supervisor Fees</u>

Chapter 190, Florida Statutes, allows for each Board member to receive $200 per meeting, not to exceed $4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

<u>Employer FICA Expense</u>

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisor compensation.

<u>Engineering</u>

Represents general engineering services provided by Absolute Engineering, Inc., including but not limited to attendance and preparation for monthly Board meetings, review of invoices, and support for various projects as directed by the Board of Supervisors and the District Manager.

<u>Attorney</u>

Represents general legal services provided by Kilinski Van Wyk PPLC, including but not limited to attendance and preparation for meetings, and the preparation and review of agreements, resolutions, and other legal matters as directed by the Board of Supervisors and the District Manager.

<u>Annual Audit</u>

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. The District has contracted DiBartolomeo, McBee, Hartley & Barnes, P.A.

<u>Assessment Administration</u>

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District. The District has contracted with Governmental Management Services – Central Florida LLC.

<u>Arbitrage</u>

Represents the cost of contracting with American Municipal Tax-Exempt Compliance (AMTEC) to annually calculate the District's arbitrage rebate liability on its Series 2020 Bonds and Series 2022 Bonds in accordance with federal requirements.

Dissemination

Represents costs associated with compliance with Securities and Exchange Commission (SEC) Rule 15c2-12(b)(5), including required reporting for the District's Series 2020 and Series 2022 Bonds. These services are provided by Governmental Management Services – Central Florida, LLC.

Trustee Fees

The District will incur trustee costs related to the District's outstanding bonds held with U.S. Bank.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

Information Technology

Represents costs associated with Governmental Management Services – Central Florida LLC related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

Website Maintenance

Represents the costs with Governmental Management Services – Central Florida LLC associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverage is provided by the Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Copies

Printing and binding agenda packages for board meetings, printing of computerized checks, stationery, envelopes, etc.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Other Current Charges

Bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for $175. This is the only expense under this category for the District.

Operations & Maintenance:

Field Expenditures

Property Insurance

The District's estimated property insurance coverage is provided by the Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Field Management

Represents the costs of contracting services with Governmental Management Services – Central Florida LLC to provide onsite field management of contracts for the District such as landscape and lake maintenance. Services can include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance

Represents costs associated with ongoing landscape maintenance within Phases 1–4 and the District's amenity areas. These services are provided by Prince & Sons, Inc.

Landscape Replacement

Represents the estimated cost of replacing landscaping within the common areas of the District. The District has contracted with Prince & Sons, Inc. to provide these services.

Lake Maintenance

Represents the cost of contracting with Tigris Aquatic Services that maintain the lakes located within the District.

Midge Maintenance

Represents estimated costs for midge control and treatment services provided by Aquatic Weed Management within the District.

Fountain Maintenance

Represents estimated costs associated with fountain maintenance services provided by Lake Pros within the District.

Streetlights

Represents the cost of street lighting services provided by Duke Energy within the District boundaries.

Electric

Represents the cost of electric utility services provided by Duke Energy for common areas within the District.

Water & Sewer

Represents the cost of water and sewer utility services provided by the City of Davenport for common areas within the District.

Sidewalk & Asphalt Maintenance

Represents the estimated costs of maintaining the sidewalks and asphalt throughout the District's Boundary.

Irrigation Repairs

Represents the cost of maintaining and repairing the irrigation system. This includes the sprinklers, and irrigation wells. The District has contracted with Prince & Sons, Inc. to provide these services.

General Repairs & Maintenance

Represents estimated costs for general repairs and maintenance of the District's common areas, including minor repairs and upkeep of District assets.

Hog Trap

Represents costs associated with hog trapping and prevention services provided by Swine Solutions within the District.

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any field category.

Amenity Expenditures

Amenity - Electric

Represents the cost of electric utility services provided by Duke Energy for common areas within the District's amenity facilities.

Amenity – Water

Represents the cost of water and sewer utility services provided by the City of Davenport for common areas within the District's amenity facilities.

Playground Lease

Represents costs associated with a leasing agreement with Heidi Bonnet & WHFS LLC for playground equipment within the District.

Pool Furniture Repair/Replacement

Represents the costs incurred to repair or replace pool furniture for the District's amenity facilities.

Internet

Represents internet service provided for the District's amenity facilities from Frontier Internet.

Pest Control

Represents costs associated with pest control services for the District's amenity facilities provided by Massey Services Inc.

Janitorial Services

Represents contracted costs by Clean Star Services of Central Florida to provide janitorial services and supplies for the District's amenity facilities.

Security Services

Represents costs associated with security services for the District's facilities, including routine patrols, monitoring, and general oversight to enhance safety and security.

Pool Maintenance

Represents costs associated with routine cleaning, chemical treatment, and maintenance of the District's swimming pool provided by Resort Pool Services.

Amenity Management

Represents costs associated with amenity management services, including resident access control, keycard issuance and troubleshooting, monitoring of amenity facilities, enforcement of amenity policies, and communication with residents.

Amenity Repairs & Maintenance

Represents estimated costs for repairs and maintenance of the District's amenity facilities.

Holiday Decorations

Represents costs associated with holiday decorations within the District's common areas.

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any amenity category.

Other Expenses:

Capital Reserves

Funds collected and reserved for the replacement of and/or purchase of new capital improvements throughout the District.

North Powerline Road
Community Development District
Proposed Budget
Capital Reserve Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
Revenues					
Interest	$ 2,973	$ 5,677	$ 1,892	$ 7,569	$ 3,785
Carry Forward Surplus	$ 220,909	$ 232,488	$ -	$ 232,488	$ 323,058
Total Revenues	**$ 223,882**	**$ 238,165**	**$ 1,892**	**$ 240,058**	**$ 326,842**
Expenditures					
Contingency	$ 1,000	$ -	$ 1,000	$ 1,000	$ 1,000
Total Expenditures	**$ 1,000**	**$ -**	**$ 1,000**	**$ 1,000**	**$ 1,000**
Other Financing Sources					
Transfer In/(Out)	$ 84,000	$ 84,000	$ -	$ 84,000	$ 60,725
Total Other Sources/(Uses)	$ 84,000	$ 84,000	$ -	$ 84,000	$ 60,725
Excess Revenues/(Expenditures)	**$ 306,882**	**$ 322,165**	**$ 892**	**$ 323,058**	**$ 386,568**

North Powerline Road

Community Development District

Proposed Budget

Series 2020 Debt Service Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	$ 712,525	$ 708,913	$ 3,612	$ 712,525	$ 712,525
Interest	$ 15,600	$ 19,316	$ 6,439	$ 25,754	$ 12,877
Carry Forward Surplus	$ 338,378	$ 339,278	$ -	$ 339,278	$ 364,863
Total Revenues	**$ 1,066,503**	**$ 1,067,506**	**$ 10,051**	**$ 1,077,557**	**$ 1,090,265**
Expenditures					
Interest Expense - 11/1	$ 218,847	$ 218,847	$ -	$ 218,847	$ 214,550
Principal Expense - 5/1	$ 275,000	$ 275,000	$ -	$ 275,000	$ 285,000
Interest Expense - 5/1	$ 218,847	$ 218,847	$ -	$ 218,847	$ 214,550
Total Expenditures	**$ 712,694**	**$ 712,694**	**$ -**	**$ 712,694**	**$ 714,100**
Net Change in Fund Balance	$ 353,809	$ 354,813	$ 10,051	$ 364,863	$ 376,165

Interest Expense 11/1/27	$ 210,097
Total	**$ 210,097**

Product	Assessable Units	Maximum Annual Debt Service	Net Assessment Per Unit	Gross Assessment Per Unit
Single Family - Phase 1	295	$ 357,687	$1,212	$1,304
Single Family - Phase 2	271	$ 354,838	$1,309	$1,408
	566	$ 712,525		

North Powerline Road
Community Development District
Series 2020 Special Assessment Bonds
Amortization Schedule

Date		Balance		Principal		Interest		Total
11/01/26	$	11,350,000.00	$	-	$	214,550.00	$	708,396.88
05/01/27	$	11,350,000.00	$	285,000.00	$	214,550.00	$	-
11/01/27	$	11,065,000.00	$	-	$	210,096.88	$	709,646.88
05/01/28	$	11,065,000.00	$	295,000.00	$	210,096.88	$	-
11/01/28	$	10,770,000.00	$	-	$	205,487.50	$	710,584.38
05/01/29	$	10,770,000.00	$	305,000.00	$	205,487.50	$	-
11/01/29	$	10,465,000.00	$	-	$	200,721.88	$	711,209.38
05/01/30	$	10,465,000.00	$	315,000.00	$	200,721.88	$	-
11/01/30	$	10,150,000.00	$	-	$	195,800.00	$	711,521.88
05/01/31	$	10,150,000.00	$	325,000.00	$	195,800.00	$	-
11/01/31	$	9,825,000.00	$	-	$	189,909.38	$	710,709.38
05/01/32	$	9,825,000.00	$	335,000.00	$	189,909.38	$	-
11/01/32	$	9,490,000.00	$	-	$	183,837.50	$	708,746.88
05/01/33	$	9,490,000.00	$	350,000.00	$	183,837.50	$	-
11/01/33	$	9,140,000.00	$	-	$	177,493.75	$	711,331.25
05/01/34	$	9,140,000.00	$	360,000.00	$	177,493.75	$	-
11/01/34	$	8,780,000.00	$	-	$	170,968.75	$	708,462.50
05/01/35	$	8,780,000.00	$	375,000.00	$	170,968.75	$	-
11/01/35	$	8,405,000.00	$	-	$	164,171.88	$	710,140.63
05/01/36	$	8,405,000.00	$	390,000.00	$	164,171.88	$	-
11/01/36	$	8,015,000.00	$	-	$	157,103.13	$	711,275.01
05/01/37	$	8,015,000.00	$	405,000.00	$	157,103.13	$	-
11/01/37	$	7,610,000.00	$	-	$	149,762.50	$	711,865.63
05/01/38	$	7,610,000.00	$	415,000.00	$	149,762.50	$	-
11/01/38	$	7,195,000.00	$	-	$	142,240.63	$	707,003.13
05/01/39	$	7,195,000.00	$	435,000.00	$	142,240.63	$	-
11/01/39	$	6,760,000.00	$	-	$	134,356.25	$	711,596.88
05/01/40	$	6,760,000.00	$	450,000.00	$	134,356.25	$	-
11/01/40	$	6,310,000.00	$	-	$	126,200.00	$	710,556.25
05/01/41	$	6,310,000.00	$	465,000.00	$	126,200.00	$	-
11/01/41	$	5,845,000.00	$	-	$	116,900.00	$	708,100.00
05/01/42	$	5,845,000.00	$	485,000.00	$	116,900.00	$	-
11/01/42	$	5,360,000.00	$	-	$	107,200.00	$	709,100.00
05/01/43	$	5,360,000.00	$	505,000.00	$	107,200.00	$	-
11/01/43	$	4,855,000.00	$	-	$	97,100.00	$	709,300.00
05/01/44	$	4,855,000.00	$	525,000.00	$	97,100.00	$	-
11/01/44	$	4,330,000.00	$	-	$	86,600.00	$	708,700.00
05/01/45	$	4,330,000.00	$	545,000.00	$	86,600.00	$	-
11/01/45	$	3,785,000.00	$	-	$	75,700.00	$	707,300.00
05/01/46	$	3,785,000.00	$	570,000.00	$	75,700.00	$	-
11/01/46	$	3,215,000.00	$	-	$	64,300.00	$	710,000.00
05/01/47	$	3,215,000.00	$	595,000.00	$	64,300.00	$	-
11/01/47	$	2,620,000.00	$	-	$	52,400.00	$	711,700.00
05/01/48	$	2,620,000.00	$	615,000.00	$	52,400.00	$	-
11/01/48	$	2,005,000.00	$	-	$	40,100.00	$	707,500.00
05/01/49	$	2,005,000.00	$	640,000.00	$	40,100.00	$	-
11/01/49	$	1,365,000.00	$	-	$	27,300.00	$	707,400.00
05/01/50	$	1,365,000.00	$	670,000.00	$	27,300.00	$	-
11/01/50	$	695,000.00	$	-	$	13,900.00	$	711,200.00
05/01/51	$	695,000.00	$	695,000.00	$	13,900.00	$	708,900.00
			$	**11,350,000.00**	**$**	**6,608,400.06**	**$**	**18,452,246.94**

North Powerline Road

Community Development District

Proposed Budget

Series 2022 Debt Service Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	$ 533,100	$ 530,397	$ 2,702	$ 533,100	$ 533,100
Interest	$ 13,131	$ 16,190	$ 9,444	$ 25,634	$ 12,817
Carry Forward Surplus	$ 356,084	$ 357,037	$ -	$ 357,037	$ 382,678
Total Revenues	**$ 902,315**	**$ 903,625**	**$ 12,147**	**$ 915,771**	**$ 928,595**
Expenditures					
Interest Expense - 11/1	$ 204,047	$ 204,047	$ -	$ 204,047	$ 201,078
Principal Expense - 5/1	$ 125,000	$ 125,000	$ -	$ 125,000	$ 130,000
Interest Expense - 5/1	$ 204,047	$ 204,047	$ -	$ 204,047	$ 201,078
Total Expenditures	**$ 533,094**	**$ 533,094**	**$ -**	**$ 533,094**	**$ 532,156**
Net Change in Fund Balance	$ 369,221	$ 370,531	$ 12,147	$ 382,678	$ 396,438

Interest Expense - 11/1/27	$ 197,991
Total	**$ 197,991**

Product	Assessable Units	Maximum Annual Debt Service	Net Assessment Per Unit	Gross Assessment Per Unit
Townhomes - Phase 3	284	$ 241,400.40	$ 850.00	$913.98
Townhomes - Phase 3	16	$ 13,600.02	$ 850.00	$913.98
Single Family - Phase 3	8	$ 10,799.98	$ 1,350.00	$1,451.61
Single Family - Phase 4	162	$ 267,299.47	$ 1,650.00	$1,774.19
	470	$ 533,100		

North Powerline Road

Community Development District

Series 2022 Special Assessment Bonds

Amortization Schedule

Date		Balance		Principal		Interest		Total
11/01/26	$	7,220,000.00	$	-	$	201,078.13	$	530,125.00
05/01/27	$	7,220,000.00	$	130,000.00	$	201,078.13		
11/01/27	$	7,090,000.00	$	-	$	197,990.63	$	529,068.75
05/01/28	$	7,090,000.00	$	135,000.00	$	197,990.63		
11/01/28	$	6,955,000.00	$	-	$	194,446.88	$	527,437.51
05/01/29	$	6,955,000.00	$	145,000.00	$	194,446.88		
11/01/29	$	6,810,000.00	$	-	$	190,640.63	$	530,087.50
05/01/30	$	6,810,000.00	$	150,000.00	$	190,640.63		
11/01/30	$	6,660,000.00	$	-	$	186,703.13	$	527,343.75
05/01/31	$	6,660,000.00	$	160,000.00	$	186,703.13		
11/01/31	$	6,500,000.00	$	-	$	182,503.13	$	529,206.25
05/01/32	$	6,500,000.00	$	165,000.00	$	182,503.13		
11/01/32	$	6,335,000.00	$	-	$	178,171.88	$	525,675.00
05/01/33	$	6,335,000.00	$	175,000.00	$	178,171.88		
11/01/33	$	6,160,000.00	$	-	$	173,250.00	$	526,421.88
05/01/34	$	6,160,000.00	$	185,000.00	$	173,250.00		
11/01/34	$	5,975,000.00	$	-	$	168,046.88	$	526,296.88
05/01/35	$	5,975,000.00	$	200,000.00	$	168,046.88		
11/01/35	$	5,775,000.00	$	-	$	162,421.88	$	530,468.75
05/01/36	$	5,775,000.00	$	210,000.00	$	162,421.88		
11/01/36	$	5,565,000.00	$	-	$	156,515.63	$	528,937.50
05/01/37	$	5,565,000.00	$	220,000.00	$	156,515.63		
11/01/37	$	5,345,000.00	$	-	$	150,328.13	$	526,843.75
05/01/38	$	5,345,000.00	$	235,000.00	$	150,328.13		
11/01/38	$	5,110,000.00	$	-	$	143,718.75	$	529,046.88
05/01/39	$	5,110,000.00	$	245,000.00	$	143,718.75		
11/01/39	$	4,865,000.00	$	-	$	136,828.13	$	525,546.88
05/01/40	$	4,865,000.00	$	260,000.00	$	136,828.13		
11/01/40	$	4,605,000.00	$	-	$	129,515.63	$	526,343.75
05/01/41	$	4,605,000.00	$	275,000.00	$	129,515.63		
11/01/41	$	4,330,000.00	$	-	$	121,781.25	$	526,296.88
05/01/42	$	4,330,000.00	$	295,000.00	$	121,781.25		
11/01/42	$	4,035,000.00	$	-	$	113,484.38	$	530,265.63
05/01/43	$	4,035,000.00	$	310,000.00	$	113,484.38		
11/01/43	$	3,725,000.00	$	-	$	104,765.63	$	528,250.00
05/01/44	$	3,725,000.00	$	325,000.00	$	104,765.63		
11/01/44	$	3,400,000.00	$	-	$	95,625.00	$	525,390.63
05/01/45	$	3,400,000.00	$	345,000.00	$	95,625.00		
11/01/45	$	3,055,000.00	$	-	$	85,921.88	$	526,546.88
05/01/46	$	3,055,000.00	$	365,000.00	$	85,921.88		
11/01/46	$	2,690,000.00	$	-	$	75,656.25	$	526,578.13
05/01/47	$	2,690,000.00	$	385,000.00	$	75,656.25		
11/01/47	$	2,305,000.00	$	-	$	64,828.13	$	525,484.38
05/01/48	$	2,305,000.00	$	410,000.00	$	64,828.13		
11/01/48	$	1,895,000.00	$	-	$	53,296.88	$	528,125.00
05/01/49	$	1,895,000.00	$	435,000.00	$	53,296.88		
11/01/49	$	1,460,000.00	$	-	$	41,062.50	$	529,359.38
05/01/50	$	1,460,000.00	$	460,000.00	$	41,062.50		
11/01/50	$	1,000,000.00	$	-	$	28,125.00	$	529,187.50
05/01/51	$	1,000,000.00	$	485,000.00	$	28,125.00		
11/01/51	$	515,000.00	$	-	$	14,484.38	$	527,609.38
05/01/52	$	515,000.00	$	515,000.00	$	14,484.38	$	529,484.38
			$	**7,220,000.00**	**$**	**6,702,381.26**	**$**	**14,251,428.14**

North Powerline Road CDD
FY 27 Assessment Roll

PARCEL ID	Units	O&M	Series 2020 Debt	Series 2022 Debt	Total
272634710501000010	1	$1,005.82	$1,303.76		$2,309.58
272634710501000020	1	$1,005.82	$1,303.76		$2,309.58
272634710501000030	1	$1,005.82	$1,303.76		$2,309.58
272634710501000040	1	$1,005.82	$1,303.76		$2,309.58
272634710501000050	1	$1,005.82	$1,303.76		$2,309.58
272634710501000060	1	$1,005.82	$1,303.76		$2,309.58
272634710501000070	1	$1,005.82	$1,303.76		$2,309.58
272634710501000080	1	$1,005.82	$1,303.76		$2,309.58
272634710501000090	1	$1,005.82	$1,303.76		$2,309.58
272634710501000100	1	$1,005.82	$1,303.76		$2,309.58
272634710501000110	1	$1,005.82	$1,303.76		$2,309.58
272634710501000120	1	$1,005.82	$1,303.76		$2,309.58
272634710501000130	1	$1,005.82	$1,303.76		$2,309.58
272634710501000140	1	$1,005.82	$1,303.76		$2,309.58
272634710501000150	1	$1,005.82	$1,303.76		$2,309.58
272634710501000160	1	$1,005.82	$1,303.76		$2,309.58
272634710501000170	1	$1,005.82	$1,303.76		$2,309.58
272634710501000180	1	$1,005.82	$1,303.76		$2,309.58
272634710501000190	1	$1,005.82	$1,303.76		$2,309.58
272634710501000200	1	$1,005.82	$1,303.76		$2,309.58
272634710501000210	1	$1,005.82	$1,303.76		$2,309.58
272634710501000220	1	$1,005.82	$1,303.76		$2,309.58
272634710501000230	1	$1,005.82	$1,303.76		$2,309.58
272634710501000240	1	$1,005.82	$1,303.76		$2,309.58
272634710501000250	1	$1,005.82	$1,303.76		$2,309.58
272634710501000260	1	$1,005.82	$1,303.76		$2,309.58
272634710501000270	1	$1,005.82	$1,303.76		$2,309.58
272634710501000280	1	$1,005.82	$1,303.76		$2,309.58
272634710501000290	1	$1,005.82	$1,303.76		$2,309.58
272634710501000300	1	$1,005.82	$1,303.76		$2,309.58
272634710501000310	1	$1,005.82	$1,303.76		$2,309.58
272634710501000320	1	$1,005.82	$1,303.76		$2,309.58
272634710501000330	1	$1,005.82	$1,303.76		$2,309.58
272634710501000340	1	$1,005.82	$1,303.76		$2,309.58
272634710501000350	1	$1,005.82	$1,303.76		$2,309.58
272634710501000360	1	$1,005.82	$1,303.76		$2,309.58
272634710501000370	1	$1,005.82	$1,303.76		$2,309.58
272634710501000380	1	$1,005.82	$1,303.76		$2,309.58
272634710501000390	1	$1,005.82	$1,303.76		$2,309.58
272634710501000400	1	$1,005.82	$1,303.76		$2,309.58
272634710501000410	1	$1,005.82	$1,303.76		$2,309.58
272634710501000420	1	$1,005.82	$1,303.76		$2,309.58
272634710501000430	1	$1,005.82	$1,303.76		$2,309.58
272634710501000440	1	$1,005.82	$1,303.76		$2,309.58
272634710501000450	1	$1,005.82	$1,303.76		$2,309.58
272634710501000460	1	$1,005.82	$1,303.76		$2,309.58
272634710501000470	1	$1,005.82	$1,303.76		$2,309.58
272634710501000480	1	$1,005.82	$1,303.76		$2,309.58
272634710501000490	1	$1,005.82	$1,303.76		$2,309.58
272634710501000500	1	$1,005.82	$1,303.76		$2,309.58
272634710501000510	1	$1,005.82	$1,303.76		$2,309.58
272634710501000520	1	$1,005.82	$1,303.76		$2,309.58
272634710501000530	1	$1,005.82	$1,303.76		$2,309.58
272634710501000540	1	$1,005.82	$1,303.76		$2,309.58
272634710501000550	1	$1,005.82	$1,303.76		$2,309.58

PARCEL ID	Units	O&M	Series 2020 Debt	Series 2022 Debt	Total
272634710501000560	1	$1,005.82	$1,303.76		$2,309.58
272634710501000570	1	$1,005.82	$1,303.76		$2,309.58
272634710501000580	1	$1,005.82	$1,303.76		$2,309.58
272634710501000590	1	$1,005.82	$1,303.76		$2,309.58
272634710501000600	1	$1,005.82	$1,303.76		$2,309.58
272634710501000610	1	$1,005.82	$1,303.76		$2,309.58
272634710501000620	1	$1,005.82	$1,303.76		$2,309.58
272634710501000630	1	$1,005.82	$1,303.76		$2,309.58
272634710501000640	1	$1,005.82	$1,303.76		$2,309.58
272634710501000650	1	$1,005.82	$1,303.76		$2,309.58
272634710501000660	1	$1,005.82	$1,303.76		$2,309.58
272634710501000670	1	$1,005.82	$1,303.76		$2,309.58
272634710501000680	1	$1,005.82	$1,303.76		$2,309.58
272634710501000690	1	$1,005.82	$1,303.76		$2,309.58
272634710501000700	1	$1,005.82	$1,303.76		$2,309.58
272634710501000710	1	$1,005.82	$1,303.76		$2,309.58
272634710501000720	1	$1,005.82	$1,303.76		$2,309.58
272634710501000730	1	$1,005.82	$1,303.76		$2,309.58
272634710501000740	1	$1,005.82	$1,303.76		$2,309.58
272634710501000750	1	$1,005.82	$1,303.76		$2,309.58
272634710501000760	1	$1,005.82	$1,303.76		$2,309.58
272634710501000770	1	$1,005.82	$1,303.76		$2,309.58
272634710501000780	1	$1,005.82	$1,303.76		$2,309.58
272634710501000790	1	$1,005.82	$1,303.76		$2,309.58
272634710501000800	1	$1,005.82	$1,303.76		$2,309.58
272634710501000810	1	$1,005.82	$1,303.76		$2,309.58
272634710501000820	1	$1,005.82	$1,303.76		$2,309.58
272634710501000830	1	$1,005.82	$1,303.76		$2,309.58
272634710501000840	1	$1,005.82	$1,303.76		$2,309.58
272634710501000850	1	$1,005.82	$1,303.76		$2,309.58
272634710501000860	1	$1,005.82	$1,303.76		$2,309.58
272634710501000870	1	$1,005.82	$1,303.76		$2,309.58
272634710501000880	1	$1,005.82	$1,303.76		$2,309.58
272634710501000890	1	$1,005.82	$1,303.76		$2,309.58
272634710501000900	1	$1,005.82	$1,303.76		$2,309.58
272634710501000910	1	$1,005.82	$1,303.76		$2,309.58
272634710501000920	1	$1,005.82	$1,303.76		$2,309.58
272634710501000930	1	$1,005.82	$1,303.76		$2,309.58
272634710501000940	1	$1,005.82	$1,303.76		$2,309.58
272634710501000950	1	$1,005.82	$1,303.76		$2,309.58
272634710501000960	1	$1,005.82	$1,303.76		$2,309.58
272634710501000970	1	$1,005.82	$1,303.76		$2,309.58
272634710501000980	1	$1,005.82	$1,303.76		$2,309.58
272634710501000990	1	$1,005.82	$1,303.76		$2,309.58
272634710501001000	1	$1,005.82	$1,303.76		$2,309.58
272634710501001010	1	$1,005.82	$1,303.76		$2,309.58
272634710501001020	1	$1,005.82	$1,303.76		$2,309.58
272634710501001030	1	$1,005.82	$1,303.76		$2,309.58
272634710501001040	1	$1,005.82	$1,303.76		$2,309.58
272634710501001050	1	$1,005.82	$1,303.76		$2,309.58
272634710501001060	1	$1,005.82	$1,303.76		$2,309.58
272634710501001070	1	$1,005.82	$1,303.76		$2,309.58
272634710501001080	1	$1,005.82	$1,303.76		$2,309.58
272634710501001090	1	$1,005.82	$1,303.76		$2,309.58
272634710501001100	1	$1,005.82	$1,303.76		$2,309.58
272634710501001110	1	$1,005.82	$1,303.76		$2,309.58
272634710501001120	1	$1,005.82	$1,303.76		$2,309.58
272634710501001130	1	$1,005.82	$1,303.76		$2,309.58

PARCEL ID	Units	O&M	Series 2020 Debt	Series 2022 Debt	Total
272634710501001140	1	$1,005.82	$1,303.76		$2,309.58
272634710501001150	1	$1,005.82	$1,303.76		$2,309.58
272634710501001160	1	$1,005.82	$1,303.76		$2,309.58
272634710501001170	1	$1,005.82	$1,303.76		$2,309.58
272634710501001180	1	$1,005.82	$1,303.76		$2,309.58
272634710501001190	1	$1,005.82	$1,303.76		$2,309.58
272634710501001200	1	$1,005.82	$1,303.76		$2,309.58
272634710501001210	1	$1,005.82	$1,303.76		$2,309.58
272634710501001220	1	$1,005.82	$1,303.76		$2,309.58
272634710501001230	1	$1,005.82	$1,303.76		$2,309.58
272634710501001240	1	$1,005.82	$1,303.76		$2,309.58
272634710501001250	1	$1,005.82	$1,303.76		$2,309.58
272634710501001260	1	$1,005.82	$1,303.76		$2,309.58
272634710501001270	1	$1,005.82	$1,303.76		$2,309.58
272634710501001280	1	$1,005.82	$1,303.76		$2,309.58
272634710501001290	1	$1,005.82	$1,303.76		$2,309.58
272634710501001300	1	$1,005.82	$1,303.76		$2,309.58
272634710501001310	1	$1,005.82	$1,303.76		$2,309.58
272634710501001320	1	$1,005.82	$1,303.76		$2,309.58
272634710501001330	1	$1,005.82	$1,303.76		$2,309.58
272634710501001340	1	$1,005.82	$1,303.76		$2,309.58
272634710501001350	1	$1,005.82	$1,303.76		$2,309.58
272634710501001360	1	$1,005.82	$1,303.76		$2,309.58
272634710501001370	1	$1,005.82	$1,303.76		$2,309.58
272634710501001380	1	$1,005.82	$1,303.76		$2,309.58
272634710501001390	1	$1,005.82	$1,303.76		$2,309.58
272634710501001400	1	$1,005.82	$1,303.76		$2,309.58
272634710501001410	1	$1,005.82	$1,303.76		$2,309.58
272634710501001420	1	$1,005.82	$1,303.76		$2,309.58
272634710501001430	1	$1,005.82	$1,303.76		$2,309.58
272634710501001440	1	$1,005.82	$1,303.76		$2,309.58
272634710501001450	1	$1,005.82	$1,303.76		$2,309.58
272634710501001460	1	$1,005.82	$1,303.76		$2,309.58
272634710501001470	1	$1,005.82	$1,303.76		$2,309.58
272634710501001480	1	$1,005.82	$1,303.76		$2,309.58
272634710501001490	1	$1,005.82	$1,303.76		$2,309.58
272634710501001500	1	$1,005.82	$1,303.76		$2,309.58
272634710501001510	1	$1,005.82	$1,303.76		$2,309.58
272634710501001520	1	$1,005.82	$1,303.76		$2,309.58
272634710501001530	1	$1,005.82	$1,303.76		$2,309.58
272634710501001540	1	$1,005.82	$1,303.76		$2,309.58
272634710501001550	1	$1,005.82	$1,303.76		$2,309.58
272634710501001560	1	$1,005.82	$1,303.76		$2,309.58
272634710501001570	1	$1,005.82	$1,303.76		$2,309.58
272634710501001580	1	$1,005.82	$1,303.76		$2,309.58
272634710501001590	1	$1,005.82	$1,303.76		$2,309.58
272634710501001600	1	$1,005.82	$1,303.76		$2,309.58
272634710501001610	1	$1,005.82	$1,303.76		$2,309.58
272634710501001620	1	$1,005.82	$1,303.76		$2,309.58
272634710501001630	1	$1,005.82	$1,303.76		$2,309.58
272634710501001640	1	$1,005.82	$1,303.76		$2,309.58
272634710501001650	1	$1,005.82	$1,303.76		$2,309.58
272634710501001660	1	$1,005.82	$1,303.76		$2,309.58
272634710501001670	1	$1,005.82	$1,303.76		$2,309.58
272634710501001680	1	$1,005.82	$1,303.76		$2,309.58
272634710501001690	1	$1,005.82	$1,303.76		$2,309.58
272634710501001700	1	$1,005.82	$1,303.76		$2,309.58
272634710501001710	1	$1,005.82	$1,303.76		$2,309.58

PARCEL ID	Units	O&M	Series 2020 Debt	Series 2022 Debt	Total
272634710501001720	1	$1,005.82	$1,303.76		$2,309.58
272634710501001730	1	$1,005.82	$1,303.76		$2,309.58
272634710501001740	1	$1,005.82	$1,303.76		$2,309.58
272634710501001750	1	$1,005.82	$1,303.76		$2,309.58
272634710501001760	1	$1,005.82	$1,303.76		$2,309.58
272634710501001770	1	$1,005.82	$1,303.76		$2,309.58
272634710501001780	1	$1,005.82	$1,303.76		$2,309.58
272634710501001790	1	$1,005.82	$1,303.76		$2,309.58
272634710501001800	1	$1,005.82	$1,303.76		$2,309.58
272634710501001810	1	$1,005.82	$1,303.76		$2,309.58
272634710501001820	1	$1,005.82	$1,303.76		$2,309.58
272634710501001830	1	$1,005.82	$1,303.76		$2,309.58
272634710501001840	1	$1,005.82	$1,303.76		$2,309.58
272634710501001850	1	$1,005.82	$1,303.76		$2,309.58
272634710501001860	1	$1,005.82	$1,303.76		$2,309.58
272634710501001870	1	$1,005.82	$1,303.76		$2,309.58
272634710501001880	1	$1,005.82	$1,303.76		$2,309.58
272634710501001890	1	$1,005.82	$1,303.76		$2,309.58
272634710501001900	1	$1,005.82	$1,303.76		$2,309.58
272634710501001910	1	$1,005.82	$1,303.76		$2,309.58
272634710501001920	1	$1,005.82	$1,303.76		$2,309.58
272634710501001930	1	$1,005.82	$1,303.76		$2,309.58
272634710501001940	1	$1,005.82	$1,303.76		$2,309.58
272634710501001950	1	$1,005.82	$1,303.76		$2,309.58
272634710501001960	1	$1,005.82	$1,303.76		$2,309.58
272634710501001970	1	$1,005.82	$1,303.76		$2,309.58
272634710501001980	1	$1,005.82	$1,303.76		$2,309.58
272634710501001990	1	$1,005.82	$1,303.76		$2,309.58
272634710501002000	1	$1,005.82	$1,303.76		$2,309.58
272634710501002010	1	$1,005.82	$1,303.76		$2,309.58
272634710501002020	1	$1,005.82	$1,303.76		$2,309.58
272634710501002030	1	$1,005.82	$1,303.76		$2,309.58
272634710501002040	1	$1,005.82	$1,303.76		$2,309.58
272634710501002050	1	$1,005.82	$1,303.76		$2,309.58
272634710501002060	1	$1,005.82	$1,303.76		$2,309.58
272634710501002070	1	$1,005.82	$1,303.76		$2,309.58
272634710501002080	1	$1,005.82	$1,303.76		$2,309.58
272634710501002090	1	$1,005.82	$1,303.76		$2,309.58
272634710501002100	1	$1,005.82	$1,303.76		$2,309.58
272634710501002110	1	$1,005.82	$1,303.76		$2,309.58
272634710501002120	1	$1,005.82	$1,303.76		$2,309.58
272634710501002130	1	$1,005.82	$1,303.76		$2,309.58
272634710501002140	1	$1,005.82	$1,303.76		$2,309.58
272634710501002150	1	$1,005.82	$1,303.76		$2,309.58
272634710501002160	1	$1,005.82	$1,303.76		$2,309.58
272634710501002170	1	$1,005.82	$1,303.76		$2,309.58
272634710501002180	1	$1,005.82	$1,303.76		$2,309.58
272634710501002190	1	$1,005.82	$1,303.76		$2,309.58
272634710501002200	1	$1,005.82	$1,303.76		$2,309.58
272634710501002210	1	$1,005.82	$1,303.76		$2,309.58
272634710501002220	1	$1,005.82	$1,303.76		$2,309.58
272634710501002230	1	$1,005.82	$1,303.76		$2,309.58
272634710501002240	1	$1,005.82	$1,303.76		$2,309.58
272634710501002250	1	$1,005.82	$1,303.76		$2,309.58
272634710501002260	1	$1,005.82	$1,303.76		$2,309.58
272634710501002270	1	$1,005.82	$1,303.76		$2,309.58
272634710501002280	1	$1,005.82	$1,303.76		$2,309.58
272634710501002290	1	$1,005.82	$1,303.76		$2,309.58

PARCEL ID	Units	O&M	Series 2020 Debt	Series 2022 Debt	Total
272634710501002300	1	$1,005.82	$1,303.76		$2,309.58
272634710501002310	1	$1,005.82	$1,303.76		$2,309.58
272634710501002320	1	$1,005.82	$1,303.76		$2,309.58
272634710501002330	1	$1,005.82	$1,303.76		$2,309.58
272634710501002340	1	$1,005.82	$1,303.76		$2,309.58
272634710501002350	1	$1,005.82	$1,303.76		$2,309.58
272634710501002360	1	$1,005.82	$1,303.76		$2,309.58
272634710501002370	1	$1,005.82	$1,303.76		$2,309.58
272634710501002380	1	$1,005.82	$1,303.76		$2,309.58
272634710501002390	1	$1,005.82	$1,303.76		$2,309.58
272634710501002400	1	$1,005.82	$1,303.76		$2,309.58
272634710501002410	1	$1,005.82	$1,303.76		$2,309.58
272634710501002420	1	$1,005.82	$1,303.76		$2,309.58
272634710501002430	1	$1,005.82	$1,303.76		$2,309.58
272634710501002440	1	$1,005.82	$1,303.76		$2,309.58
272634710501002450	1	$1,005.82	$1,303.76		$2,309.58
272634710501002460	1	$1,005.82	$1,303.76		$2,309.58
272634710501002470	1	$1,005.82	$1,303.76		$2,309.58
272634710501002480	1	$1,005.82	$1,303.76		$2,309.58
272634710501002490	1	$1,005.82	$1,303.76		$2,309.58
272634710501002500	1	$1,005.82	$1,303.76		$2,309.58
272634710501002510	1	$1,005.82	$1,303.76		$2,309.58
272634710501002520	1	$1,005.82	$1,303.76		$2,309.58
272634710501002530	1	$1,005.82	$1,303.76		$2,309.58
272634710501002540	1	$1,005.82	$1,303.76		$2,309.58
272634710501002550	1	$1,005.82	$1,303.76		$2,309.58
272634710501002560	1	$1,005.82	$1,303.76		$2,309.58
272634710501002570	1	$1,005.82	$1,303.76		$2,309.58
272634710501002580	1	$1,005.82	$1,303.76		$2,309.58
272634710501002590	1	$1,005.82	$1,303.76		$2,309.58
272634710501002600	1	$1,005.82	$1,303.76		$2,309.58
272634710501002610	1	$1,005.82	$1,303.76		$2,309.58
272634710501002620	1	$1,005.82	$1,303.76		$2,309.58
272634710501002630	1	$1,005.82	$1,303.76		$2,309.58
272634710501002640	1	$1,005.82	$1,303.76		$2,309.58
272634710501002650	1	$1,005.82	$1,303.76		$2,309.58
272634710501002660	1	$1,005.82	$1,303.76		$2,309.58
272634710501002670	1	$1,005.82	$1,303.76		$2,309.58
272634710501002680	1	$1,005.82	$1,303.76		$2,309.58
272634710501002690	1	$1,005.82	$1,303.76		$2,309.58
272634710501002700	1	$1,005.82	$1,303.76		$2,309.58
272634710501002710	1	$1,005.82	$1,303.76		$2,309.58
272634710501002720	1	$1,005.82	$1,303.76		$2,309.58
272634710501002730	1	$1,005.82	$1,303.76		$2,309.58
272634710501002740	1	$1,005.82	$1,303.76		$2,309.58
272634710501002750	1	$1,005.82	$1,303.76		$2,309.58
272634710501002760	1	$1,005.82	$1,303.76		$2,309.58
272634710501002770	1	$1,005.82	$1,303.76		$2,309.58
272634710501002780	1	$1,005.82	$1,303.76		$2,309.58
272634710501002790	1	$1,005.82	$1,303.76		$2,309.58
272634710501002800	1	$1,005.82	$1,303.76		$2,309.58
272634710501002810	1	$1,005.82	$1,303.76		$2,309.58
272634710501002820	1	$1,005.82	$1,303.76		$2,309.58
272634710501002830	1	$1,005.82	$1,303.76		$2,309.58
272634710501002840	1	$1,005.82	$1,303.76		$2,309.58
272634710501002850	1	$1,005.82	$1,303.76		$2,309.58
272634710501002860	1	$1,005.82	$1,303.76		$2,309.58
272634710501002870	1	$1,005.82	$1,303.76		$2,309.58

PARCEL ID	Units	O&M	Series 2020 Debt	Series 2022 Debt	Total
272634710501002880	1	$1,005.82	$1,303.76		$2,309.58
272634710501002890	1	$1,005.82	$1,303.76		$2,309.58
272634710501002900	1	$1,005.82	$1,303.76		$2,309.58
272634710501002910	1	$1,005.82	$1,303.76		$2,309.58
272634710501002920	1	$1,005.82	$1,303.76		$2,309.58
272634710501002930	1	$1,005.82	$1,303.76		$2,309.58
272634710501002940	1	$1,005.82	$1,303.76		$2,309.58
272634710501002950	1	$1,005.82	$1,303.76		$2,309.58
272634710501002960					$0.00
272634710501002970					$0.00
272634710501002980					$0.00
272702713000040170					$0.00
272702713000040190					$0.00
272702713000040210					$0.00
272702713000040230					$0.00
272702713000040251					$0.00
272702713000040260					$0.00
272702713000040310					$0.00
272702713010000010	1	$754.37		$913.98	$1,668.35
272702713010000020	1	$754.37		$913.98	$1,668.35
272702713010000030	1	$754.37		$913.98	$1,668.35
272702713010000040	1	$754.37		$913.98	$1,668.35
272702713010000050	1	$754.37		$913.98	$1,668.35
272702713010000060	1	$754.37		$913.98	$1,668.35
272702713010000070	1	$754.37		$913.98	$1,668.35
272702713010000080	1	$754.37		$913.98	$1,668.35
272702713010000090	1	$754.37		$913.98	$1,668.35
272702713010000100	1	$754.37		$913.98	$1,668.35
272702713010000110	1	$754.37		$913.98	$1,668.35
272702713010000120	1	$754.37		$913.98	$1,668.35
272702713010000130	1	$754.37		$913.98	$1,668.35
272702713010000140	1	$754.37		$913.98	$1,668.35
272702713010000150	1	$754.37		$913.98	$1,668.35
272702713010000160	1	$754.37		$913.98	$1,668.35
272702713010000170	1	$754.37		$913.98	$1,668.35
272702713010000180	1	$754.37		$913.98	$1,668.35
272702713010000190	1	$754.37		$913.98	$1,668.35
272702713010000200	1	$754.37		$913.98	$1,668.35
272702713010000210	1	$754.37		$913.98	$1,668.35
272702713010000220	1	$754.37		$913.98	$1,668.35
272702713010000230	1	$754.37		$913.98	$1,668.35
272702713010000240	1	$754.37		$913.98	$1,668.35
272702713010000250	1	$754.37		$913.98	$1,668.35
272702713010000260	1	$754.37		$913.98	$1,668.35
272702713010000270	1	$754.37		$913.98	$1,668.35
272702713010000280	1	$754.37		$913.98	$1,668.35
272702713010000290	1	$754.37		$913.98	$1,668.35
272702713010000300	1	$754.37		$913.98	$1,668.35
272702713010000310	1	$754.37		$913.98	$1,668.35
272702713010000320	1	$754.37		$913.98	$1,668.35
272702713010000330	1	$754.37		$913.98	$1,668.35
272702713010000340	1	$754.37		$913.98	$1,668.35
272702713010000350	1	$754.37		$913.98	$1,668.35
272702713010000360	1	$754.37		$913.98	$1,668.35
272702713010000370	1	$754.37		$913.98	$1,668.35
272702713010000380	1	$754.37		$913.98	$1,668.35
272702713010000390	1	$754.37		$913.98	$1,668.35
272702713010000400	1	$754.37		$913.98	$1,668.35

PARCEL ID	Units	O&M	Series 2020 Debt	Series 2022 Debt	Total
272702713010000410	1	$754.37		$913.98	$1,668.35
272702713010000420	1	$754.37		$913.98	$1,668.35
272702713010000430	1	$754.37		$913.98	$1,668.35
272702713010000440	1	$754.37		$913.98	$1,668.35
272702713010000450	1	$754.37		$913.98	$1,668.35
272702713010000460	1	$754.37		$913.98	$1,668.35
272702713010000470	1	$754.37		$913.98	$1,668.35
272702713010000480	1	$754.37		$913.98	$1,668.35
272702713010000490	1	$754.37		$913.98	$1,668.35
272702713010000500	1	$754.37		$913.98	$1,668.35
272702713010000510	1	$754.37		$913.98	$1,668.35
272702713010000520	1	$754.37		$913.98	$1,668.35
272702713010000530	1	$754.37		$913.98	$1,668.35
272702713010000540	1	$754.37		$913.98	$1,668.35
272702713010000550	1	$754.37		$913.98	$1,668.35
272702713010000560	1	$754.37		$913.98	$1,668.35
272702713010000570	1	$754.37		$913.98	$1,668.35
272702713010000580	1	$754.37		$913.98	$1,668.35
272702713010000590	1	$754.37		$913.98	$1,668.35
272702713010000600	1	$754.37		$913.98	$1,668.35
272702713010000610	1	$754.37		$913.98	$1,668.35
272702713010000620	1	$754.37		$913.98	$1,668.35
272702713010000630	1	$754.37		$913.98	$1,668.35
272702713010000640	1	$754.37		$913.98	$1,668.35
272702713010000650	1	$754.37		$913.98	$1,668.35
272702713010000660	1	$754.37		$913.98	$1,668.35
272702713010000670	1	$754.37		$913.98	$1,668.35
272702713010000680	1	$754.37		$913.98	$1,668.35
272702713010000690	1	$754.37		$913.98	$1,668.35
272702713010000700	1	$754.37		$913.98	$1,668.35
272702713010000710	1	$754.37		$913.98	$1,668.35
272702713010000720	1	$754.37		$913.98	$1,668.35
272702713010000730	1	$754.37		$913.98	$1,668.35
272702713010000740	1	$754.37		$913.98	$1,668.35
272702713010000750	1	$754.37		$913.98	$1,668.35
272702713010000760	1	$754.37		$913.98	$1,668.35
272702713010000770	1	$754.37		$913.98	$1,668.35
272702713010000780	1	$754.37		$913.98	$1,668.35
272702713010000790	1	$754.37		$913.98	$1,668.35
272702713010000800	1	$754.37		$913.98	$1,668.35
272702713010000810	1	$754.37		$913.98	$1,668.35
272702713010000820	1	$754.37		$913.98	$1,668.35
272702713010000830	1	$754.37		$913.98	$1,668.35
272702713010000840	1	$754.37		$913.98	$1,668.35
272702713010000850	1	$754.37		$913.98	$1,668.35
272702713010000860	1	$754.37		$913.98	$1,668.35
272702713010000870	1	$754.37		$913.98	$1,668.35
272702713010000880	1	$754.37		$913.98	$1,668.35
272702713010000890	1	$754.37		$913.98	$1,668.35
272702713010000900	1	$754.37		$913.98	$1,668.35
272702713010000910	1	$754.37		$913.98	$1,668.35
272702713010000920	1	$754.37		$913.98	$1,668.35
272702713010000930	1	$754.37		$913.98	$1,668.35
272702713010000940	1	$754.37		$913.98	$1,668.35
272702713010000950	1	$754.37		$913.98	$1,668.35
272702713010000960	1	$754.37		$913.98	$1,668.35
272702713010000970	1	$754.37		$913.98	$1,668.35
272702713010000980	1	$754.37		$913.98	$1,668.35

PARCEL ID	Units	O&M	Series 2020 Debt	Series 2022 Debt	Total
272702713010000990	1	$754.37		$913.98	$1,668.35
272702713010001000	1	$754.37		$913.98	$1,668.35
272702713010001010	1	$754.37		$913.98	$1,668.35
272702713010001020	1	$754.37		$913.98	$1,668.35
272702713010001030	1	$754.37		$913.98	$1,668.35
272702713010001040	1	$754.37		$913.98	$1,668.35
272702713010001050	1	$754.37		$913.98	$1,668.35
272702713010001060	1	$754.37		$913.98	$1,668.35
272702713010001070	1	$754.37		$913.98	$1,668.35
272702713010001080	1	$754.37		$913.98	$1,668.35
272702713010001090	1	$754.37		$913.98	$1,668.35
272702713010001100	1	$754.37		$913.98	$1,668.35
272702713010001110	1	$754.37		$913.98	$1,668.35
272702713010001120	1	$754.37		$913.98	$1,668.35
272702713010001130	1	$754.37		$913.98	$1,668.35
272702713010001140	1	$754.37		$913.98	$1,668.35
272702713010001150	1	$754.37		$913.98	$1,668.35
272702713010001160	1	$754.37		$913.98	$1,668.35
272702713010001170	1	$754.37		$913.98	$1,668.35
272702713010001180	1	$754.37		$913.98	$1,668.35
272702713010001190	1	$754.37		$913.98	$1,668.35
272702713010001200	1	$754.37		$913.98	$1,668.35
272702713010001210	1	$754.37		$913.98	$1,668.35
272702713010001220	1	$754.37		$913.98	$1,668.35
272702713010001230	1	$754.37		$913.98	$1,668.35
272702713010001240	1	$754.37		$913.98	$1,668.35
272702713010001250	1	$754.37		$913.98	$1,668.35
272702713010001260	1	$754.37		$913.98	$1,668.35
272702713010001270	1	$754.37		$913.98	$1,668.35
272702713010001280	1	$754.37		$913.98	$1,668.35
272702713010001290	1	$754.37		$913.98	$1,668.35
272702713010001300	1	$754.37		$913.98	$1,668.35
272702713010001310	1	$754.37		$913.98	$1,668.35
272702713010001320	1	$754.37		$913.98	$1,668.35
272702713010001330	1	$754.37		$913.98	$1,668.35
272702713010001340	1	$754.37		$913.98	$1,668.35
272702713010001350	1	$754.37		$913.98	$1,668.35
272702713010001360	1	$754.37		$913.98	$1,668.35
272702713010001370	1	$754.37		$913.98	$1,668.35
272702713010001380	1	$754.37		$913.98	$1,668.35
272702713010001390	1	$754.37		$913.98	$1,668.35
272702713010001400	1	$754.37		$913.98	$1,668.35
272702713010001410	1	$754.37		$913.98	$1,668.35
272702713010001420	1	$754.37		$913.98	$1,668.35
272702713010001430	1	$754.37		$913.98	$1,668.35
272702713010001440	1	$754.37		$913.98	$1,668.35
272702713010001450	1	$754.37		$913.98	$1,668.35
272702713010001460	1	$754.37		$913.98	$1,668.35
272702713010001470	1	$754.37		$913.98	$1,668.35
272702713010001480	1	$754.37		$913.98	$1,668.35
272702713010001650	1	$754.37		$913.98	$1,668.35
272702713010001660	1	$754.37		$913.98	$1,668.35
272702713010001670	1	$754.37		$913.98	$1,668.35
272702713010001680	1	$754.37		$913.98	$1,668.35
272702713010001690	1	$754.37		$913.98	$1,668.35
272702713010001700	1	$754.37		$913.98	$1,668.35
272702713010001710	1	$754.37		$913.98	$1,668.35
272702713010001720	1	$754.37		$913.98	$1,668.35

PARCEL ID	Units	O&M	Series 2020 Debt	Series 2022 Debt	Total
272702713010001730	1	$754.37		$913.98	$1,668.35
272702713010001740	1	$754.37		$913.98	$1,668.35
272702713010001750	1	$754.37		$913.98	$1,668.35
272702713010001760	1	$754.37		$913.98	$1,668.35
272702713010001770	1	$754.37		$913.98	$1,668.35
272702713010001780	1	$754.37		$913.98	$1,668.35
272702713010001790	1	$754.37		$913.98	$1,668.35
272702713010001800	1	$754.37		$913.98	$1,668.35
272702713010001810	1	$754.37		$913.98	$1,668.35
272702713010001820	1	$754.37		$913.98	$1,668.35
272702713010001830	1	$754.37		$913.98	$1,668.35
272702713010001840	1	$754.37		$913.98	$1,668.35
272702713010001850	1	$754.37		$913.98	$1,668.35
272702713010001860	1	$754.37		$913.98	$1,668.35
272702713010001870	1	$754.37		$913.98	$1,668.35
272702713010001880	1	$754.37		$913.98	$1,668.35
272702713010001890	1	$754.37		$913.98	$1,668.35
272702713010001900	1	$754.37		$913.98	$1,668.35
272702713010001910	1	$754.37		$913.98	$1,668.35
272702713010001920	1	$754.37		$913.98	$1,668.35
272702713010001930	1	$754.37		$913.98	$1,668.35
272702713010001940	1	$754.37		$913.98	$1,668.35
272702713010001950	1	$754.37		$913.98	$1,668.35
272702713010001960	1	$754.37		$913.98	$1,668.35
272702713010001970	1	$754.37		$913.98	$1,668.35
272702713010001980	1	$754.37		$913.98	$1,668.35
272702713010001990	1	$754.37		$913.98	$1,668.35
272702713010002000	1	$754.37		$913.98	$1,668.35
272702713010002010	1	$754.37		$913.98	$1,668.35
272702713010002020	1	$754.37		$913.98	$1,668.35
272702713010002030	1	$754.37		$913.98	$1,668.35
272702713010002040	1	$754.37		$913.98	$1,668.35
272702713010002050	1	$754.37		$913.98	$1,668.35
272702713010002060	1	$754.37		$913.98	$1,668.35
272702713010002070	1	$754.37		$913.98	$1,668.35
272702713010002080	1	$754.37		$913.98	$1,668.35
272702713010002090	1	$754.37		$913.98	$1,668.35
272702713010002100	1	$754.37		$913.98	$1,668.35
272702713010002110	1	$754.37		$913.98	$1,668.35
272702713010002120	1	$754.37		$913.98	$1,668.35
272702713010002130	1	$754.37		$913.98	$1,668.35
272702713010002140	1	$754.37		$913.98	$1,668.35
272702713010002150	1	$754.37		$913.98	$1,668.35
272702713010002160	1	$754.37		$913.98	$1,668.35
272702713010002170	1	$754.37		$913.98	$1,668.35
272702713010002180	1	$754.37		$913.98	$1,668.35
272702713010002190	1	$754.37		$913.98	$1,668.35
272702713010002200	1	$754.37		$913.98	$1,668.35
272702713010002210	1	$754.37		$913.98	$1,668.35
272702713010002220	1	$754.37		$913.98	$1,668.35
272702713010002230	1	$754.37		$913.98	$1,668.35
272702713010002240	1	$754.37		$913.98	$1,668.35
272702713010002250	1	$754.37		$913.98	$1,668.35
272702713010002260	1	$754.37		$913.98	$1,668.35
272702713010002270	1	$754.37		$913.98	$1,668.35
272702713010002280	1	$754.37		$913.98	$1,668.35
272702713010002290	1	$754.37		$913.98	$1,668.35
272702713010002300	1	$754.37		$913.98	$1,668.35

PARCEL ID	Units	O&M	Series 2020 Debt	Series 2022 Debt	Total
272702713010002310	1	$754.37		$913.98	$1,668.35
272702713010002320	1	$754.37		$913.98	$1,668.35
272702713010002330	1	$754.37		$913.98	$1,668.35
272702713010002340	1	$754.37		$913.98	$1,668.35
272702713010002350	1	$754.37		$913.98	$1,668.35
272702713010002360	1	$754.37		$913.98	$1,668.35
272702713010002370	1	$754.37		$913.98	$1,668.35
272702713010002380	1	$754.37		$913.98	$1,668.35
272702713010002390	1	$754.37		$913.98	$1,668.35
272702713010002400	1	$754.37		$913.98	$1,668.35
272702713010002410	1	$754.37		$913.98	$1,668.35
272702713010002420	1	$754.37		$913.98	$1,668.35
272702713010002430	1	$754.37		$913.98	$1,668.35
272702713010002440	1	$754.37		$913.98	$1,668.35
272702713010002450	1	$754.37		$913.98	$1,668.35
272702713010002460	1	$754.37		$913.98	$1,668.35
272702713010002470	1	$754.37		$913.98	$1,668.35
272702713010002480	1	$754.37		$913.98	$1,668.35
272702713010002490	1	$754.37		$913.98	$1,668.35
272702713010002500	1	$754.37		$913.98	$1,668.35
272702713010002510	1	$754.37		$913.98	$1,668.35
272702713010002520	1	$754.37		$913.98	$1,668.35
272702713010002530	1	$754.37		$913.98	$1,668.35
272702713010002540	1	$754.37		$913.98	$1,668.35
272702713010002550	1	$754.37		$913.98	$1,668.35
272702713010002560	1	$754.37		$913.98	$1,668.35
272702713010002570	1	$754.37		$913.98	$1,668.35
272702713010002580	1	$754.37		$913.98	$1,668.35
272702713010002590	1	$754.37		$913.98	$1,668.35
272702713010002600	1	$754.37		$913.98	$1,668.35
272702713010002610	1	$754.37		$913.98	$1,668.35
272702713010002620	1	$754.37		$913.98	$1,668.35
272702713010002630	1	$754.37		$913.98	$1,668.35
272702713010002640	1	$754.37		$913.98	$1,668.35
272702713010002650	1	$754.37		$913.98	$1,668.35
272702713010002660	1	$754.37		$913.98	$1,668.35
272702713010002670	1	$754.37		$913.98	$1,668.35
272702713010002680	1	$754.37		$913.98	$1,668.35
272702713010002690	1	$754.37		$913.98	$1,668.35
272702713010002700	1	$754.37		$913.98	$1,668.35
272702713010002710	1	$754.37		$913.98	$1,668.35
272702713010002720	1	$754.37		$913.98	$1,668.35
272702713010002730	1	$754.37		$913.98	$1,668.35
272702713010002740	1	$754.37		$913.98	$1,668.35
272702713010002750	1	$754.37		$913.98	$1,668.35
272702713010002760	1	$754.37		$913.98	$1,668.35
272702713010002770	1	$754.37		$913.98	$1,668.35
272702713010002780	1	$754.37		$913.98	$1,668.35
272702713010002790	1	$754.37		$913.98	$1,668.35
272702713010002800	1	$754.37		$913.98	$1,668.35
272702713010002810	1	$754.37		$913.98	$1,668.35
272702713010002820	1	$754.37		$913.98	$1,668.35
272702713010002830	1	$754.37		$913.98	$1,668.35
272702713010002840	1	$754.37		$913.98	$1,668.35
272702713010002850	1	$754.37		$913.98	$1,668.35
272702713010002860	1	$754.37		$913.98	$1,668.35
272702713010002870	1	$754.37		$913.98	$1,668.35
272702713010002880	1	$754.37		$913.98	$1,668.35

PARCEL ID	Units	O&M	Series 2020 Debt	Series 2022 Debt	Total
272702713010002890	1	$754.37		$913.98	$1,668.35
272702713010002900	1	$754.37		$913.98	$1,668.35
272702713010002910	1	$754.37		$913.98	$1,668.35
272702713010002920	1	$754.37		$913.98	$1,668.35
272702713010002930	1	$754.37		$913.98	$1,668.35
272702713010002940	1	$754.37		$913.98	$1,668.35
272702713010002950	1	$754.37		$913.98	$1,668.35
272702713010002960	1	$754.37		$913.98	$1,668.35
272702713010002970	1	$754.37		$913.98	$1,668.35
272702713010002980	1	$754.37		$913.98	$1,668.35
272702713010002990	1	$754.37		$913.98	$1,668.35
272702713010003000	1	$754.37		$913.98	$1,668.35
272702713010003010	1	$1,005.82	$1,407.92		$2,413.74
272702713010003020	1	$1,005.82		$1,451.61	$2,457.43
272702713010003030	1	$1,005.82		$1,451.61	$2,457.43
272702713010003040	1	$1,005.82		$1,451.61	$2,457.43
272702713010003050	1	$1,005.82		$1,451.61	$2,457.43
272702713010003060	1	$1,005.82		$1,451.61	$2,457.43
272702713010003070	1	$1,005.82		$1,451.61	$2,457.43
272702713010003080	1	$1,005.82		$1,451.61	$2,457.43
272702713010003090	1	$1,005.82		$1,451.61	$2,457.43
272702713010003100					$0.00
272702713010003110					$0.00
272702713010003120					$0.00
272702713010003130					$0.00
272702713020001490	1	$754.37		$913.98	$1,668.35
272702713020001500	1	$754.37		$913.98	$1,668.35
272702713020001510	1	$754.37		$913.98	$1,668.35
272702713020001520	1	$754.37		$913.98	$1,668.35
272702713020001530	1	$754.37		$913.98	$1,668.35
272702713020001540	1	$754.37		$913.98	$1,668.35
272702713020001550	1	$754.37		$913.98	$1,668.35
272702713020001560	1	$754.37		$913.98	$1,668.35
272702713020001570	1	$754.37		$913.98	$1,668.35
272702713020001580	1	$754.37		$913.98	$1,668.35
272702713020001590	1	$754.37		$913.98	$1,668.35
272702713020001600	1	$754.37		$913.98	$1,668.35
272702713020001610	1	$754.37		$913.98	$1,668.35
272702713020001620	1	$754.37		$913.98	$1,668.35
272702713020001630	1	$754.37		$913.98	$1,668.35
272702713020001640	1	$754.37		$913.98	$1,668.35
272702713020001650					$0.00
272703721523000010	1	$1,005.82	$1,407.92		$2,413.74
272703721523000020	1	$1,005.82	$1,407.92		$2,413.74
272703721523000030	1	$1,005.82	$1,407.92		$2,413.74
272703721523000040	1	$1,005.82	$1,407.92		$2,413.74
272703721523000050	1	$1,005.82	$1,407.92		$2,413.74
272703721523000060	1	$1,005.82	$1,407.92		$2,413.74
272703721523000070	1	$1,005.82	$1,407.92		$2,413.74
272703721523000080	1	$1,005.82	$1,407.92		$2,413.74
272703721523000090	1	$1,005.82	$1,407.92		$2,413.74
272703721523000100	1	$1,005.82	$1,407.92		$2,413.74
272703721523000110	1	$1,005.82	$1,407.92		$2,413.74
272703721523000120	1	$1,005.82	$1,407.92		$2,413.74
272703721523000130	1	$1,005.82	$1,407.92		$2,413.74
272703721523000140	1	$1,005.82	$1,407.92		$2,413.74
272703721523000150	1	$1,005.82	$1,407.92		$2,413.74
272703721523000160	1	$1,005.82	$1,407.92		$2,413.74

PARCEL ID	Units	O&M	Series 2020 Debt	Series 2022 Debt	Total
272703721523000170	1	$1,005.82	$1,407.92		$2,413.74
272703721523000180	1	$1,005.82	$1,407.92		$2,413.74
272703721523000190	1	$1,005.82	$1,407.92		$2,413.74
272703721523000200	1	$1,005.82	$1,407.92		$2,413.74
272703721523000210	1	$1,005.82	$1,407.92		$2,413.74
272703721523000220	1	$1,005.82	$1,407.92		$2,413.74
272703721523000230	1	$1,005.82	$1,407.92		$2,413.74
272703721523000240	1	$1,005.82	$1,407.92		$2,413.74
272703721523000250	1	$1,005.82	$1,407.92		$2,413.74
272703721523000260	1	$1,005.82	$1,407.92		$2,413.74
272703721523000270	1	$1,005.82	$1,407.92		$2,413.74
272703721523000280	1	$1,005.82	$1,407.92		$2,413.74
272703721523000290	1	$1,005.82	$1,407.92		$2,413.74
272703721523000300	1	$1,005.82	$1,407.92		$2,413.74
272703721523000310	1	$1,005.82	$1,407.92		$2,413.74
272703721523000320	1	$1,005.82	$1,407.92		$2,413.74
272703721523000330	1	$1,005.82	$1,407.92		$2,413.74
272703721523000340	1	$1,005.82	$1,407.92		$2,413.74
272703721523000350	1	$1,005.82	$1,407.92		$2,413.74
272703721523000360	1	$1,005.82	$1,407.92		$2,413.74
272703721523000370	1	$1,005.82	$1,407.92		$2,413.74
272703721523000380	1	$1,005.82	$1,407.92		$2,413.74
272703721523000390	1	$1,005.82	$1,407.92		$2,413.74
272703721523000400	1	$1,005.82	$1,407.92		$2,413.74
272703721523000410	1	$1,005.82	$1,407.92		$2,413.74
272703721523000420	1	$1,005.82	$1,407.92		$2,413.74
272703721523000430	1	$1,005.82	$1,407.92		$2,413.74
272703721523000440	1	$1,005.82	$1,407.92		$2,413.74
272703721523000450	1	$1,005.82	$1,407.92		$2,413.74
272703721523000460	1	$1,005.82	$1,407.92		$2,413.74
272703721523000470	1	$1,005.82	$1,407.92		$2,413.74
272703721523000480	1	$1,005.82	$1,407.92		$2,413.74
272703721523000490	1	$1,005.82	$1,407.92		$2,413.74
272703721523000500	1	$1,005.82	$1,407.92		$2,413.74
272703721523000510	1	$1,005.82	$1,407.92		$2,413.74
272703721523000520	1	$1,005.82	$1,407.92		$2,413.74
272703721523000530	1	$1,005.82	$1,407.92		$2,413.74
272703721523000540	1	$1,005.82	$1,407.92		$2,413.74
272703721523000550	1	$1,005.82	$1,407.92		$2,413.74
272703721523000560	1	$1,005.82	$1,407.92		$2,413.74
272703721523000570	1	$1,005.82	$1,407.92		$2,413.74
272703721523000580	1	$1,005.82	$1,407.92		$2,413.74
272703721523000590	1	$1,005.82	$1,407.92		$2,413.74
272703721523000600	1	$1,005.82	$1,407.92		$2,413.74
272703721523000610	1	$1,005.82	$1,407.92		$2,413.74
272703721523000620	1	$1,005.82	$1,407.92		$2,413.74
272703721523000630	1	$1,005.82	$1,407.92		$2,413.74
272703721523000640	1	$1,005.82	$1,407.92		$2,413.74
272703721523000650	1	$1,005.82	$1,407.92		$2,413.74
272703721523000660	1	$1,005.82	$1,407.92		$2,413.74
272703721523000670	1	$1,005.82	$1,407.92		$2,413.74
272703721523000680	1	$1,005.82	$1,407.92		$2,413.74
272703721523000690	1	$1,005.82	$1,407.92		$2,413.74
272703721523000700	1	$1,005.82	$1,407.92		$2,413.74
272703721523000710	1	$1,005.82	$1,407.92		$2,413.74
272703721523000720	1	$1,005.82	$1,407.92		$2,413.74
272703721523000730	1	$1,005.82	$1,407.92		$2,413.74
272703721523000740	1	$1,005.82	$1,407.92		$2,413.74

PARCEL ID	Units	O&M	Series 2020 Debt	Series 2022 Debt	Total
272703721523000750	1	$1,005.82	$1,407.92		$2,413.74
272703721523000760	1	$1,005.82	$1,407.92		$2,413.74
272703721523000770	1	$1,005.82	$1,407.92		$2,413.74
272703721523000780	1	$1,005.82	$1,407.92		$2,413.74
272703721523000790	1	$1,005.82	$1,407.92		$2,413.74
272703721523000800	1	$1,005.82	$1,407.92		$2,413.74
272703721523000810	1	$1,005.82	$1,407.92		$2,413.74
272703721523000840	1	$1,005.82	$1,407.92		$2,413.74
272703721523000850	1	$1,005.82	$1,407.92		$2,413.74
272703721523000860	1	$1,005.82	$1,407.92		$2,413.74
272703721523000870	1	$1,005.82	$1,407.92		$2,413.74
272703721523000880	1	$1,005.82	$1,407.92		$2,413.74
272703721523000890	1	$1,005.82	$1,407.92		$2,413.74
272703721523000900	1	$1,005.82	$1,407.92		$2,413.74
272703721523000910	1	$1,005.82	$1,407.92		$2,413.74
272703721523000920	1	$1,005.82	$1,407.92		$2,413.74
272703721523000930	1	$1,005.82	$1,407.92		$2,413.74
272703721523000940	1	$1,005.82	$1,407.92		$2,413.74
272703721523000950	1	$1,005.82	$1,407.92		$2,413.74
272703721523000960	1	$1,005.82	$1,407.92		$2,413.74
272703721523000970	1	$1,005.82	$1,407.92		$2,413.74
272703721523000980	1	$1,005.82	$1,407.92		$2,413.74
272703721523000990	1	$1,005.82	$1,407.92		$2,413.74
272703721523001000	1	$1,005.82	$1,407.92		$2,413.74
272703721523001010	1	$1,005.82	$1,407.92		$2,413.74
272703721523001020	1	$1,005.82	$1,407.92		$2,413.74
272703721523001030	1	$1,005.82	$1,407.92		$2,413.74
272703721523001040	1	$1,005.82	$1,407.92		$2,413.74
272703721523001050	1	$1,005.82	$1,407.92		$2,413.74
272703721523001060	1	$1,005.82	$1,407.92		$2,413.74
272703721523001070	1	$1,005.82	$1,407.92		$2,413.74
272703721523001080	1	$1,005.82	$1,407.92		$2,413.74
272703721523001090	1	$1,005.82	$1,407.92		$2,413.74
272703721523001100	1	$1,005.82	$1,407.92		$2,413.74
272703721523001110	1	$1,005.82	$1,407.92		$2,413.74
272703721523001120	1	$1,005.82	$1,407.92		$2,413.74
272703721523001130	1	$1,005.82	$1,407.92		$2,413.74
272703721523001140	1	$1,005.82	$1,407.92		$2,413.74
272703721523001150	1	$1,005.82	$1,407.92		$2,413.74
272703721523001160	1	$1,005.82	$1,407.92		$2,413.74
272703721523001170	1	$1,005.82	$1,407.92		$2,413.74
272703721523001180	1	$1,005.82	$1,407.92		$2,413.74
272703721523001190	1	$1,005.82	$1,407.92		$2,413.74
272703721523001200	1	$1,005.82	$1,407.92		$2,413.74
272703721523001210	1	$1,005.82	$1,407.92		$2,413.74
272703721523001220	1	$1,005.82	$1,407.92		$2,413.74
272703721523001230	1	$1,005.82	$1,407.92		$2,413.74
272703721523001240	1	$1,005.82	$1,407.92		$2,413.74
272703721523001250	1	$1,005.82	$1,407.92		$2,413.74
272703721523001260	1	$1,005.82	$1,407.92		$2,413.74
272703721523001270	1	$1,005.82	$1,407.92		$2,413.74
272703721523001280	1	$1,005.82	$1,407.92		$2,413.74
272703721523001290	1	$1,005.82	$1,407.92		$2,413.74
272703721523001300	1	$1,005.82	$1,407.92		$2,413.74
272703721523001310	1	$1,005.82	$1,407.92		$2,413.74
272703721523001320	1	$1,005.82	$1,407.92		$2,413.74
272703721523001330	1	$1,005.82	$1,407.92		$2,413.74
272703721523001340	1	$1,005.82	$1,407.92		$2,413.74

PARCEL ID	Units	O&M	Series 2020 Debt	Series 2022 Debt	Total
272703721523001350	1	$1,005.82	$1,407.92		$2,413.74
272703721523001360	1	$1,005.82	$1,407.92		$2,413.74
272703721523001370	1	$1,005.82	$1,407.92		$2,413.74
272703721523001380	1	$1,005.82	$1,407.92		$2,413.74
272703721523001390	1	$1,005.82	$1,407.92		$2,413.74
272703721523001400	1	$1,005.82	$1,407.92		$2,413.74
272703721523001410	1	$1,005.82	$1,407.92		$2,413.74
272703721523001420	1	$1,005.82	$1,407.92		$2,413.74
272703721523001430	1	$1,005.82	$1,407.92		$2,413.74
272703721523001440	1	$1,005.82	$1,407.92		$2,413.74
272703721523001450	1	$1,005.82	$1,407.92		$2,413.74
272703721523001460	1	$1,005.82	$1,407.92		$2,413.74
272703721523001470	1	$1,005.82	$1,407.92		$2,413.74
272703721523001480	1	$1,005.82	$1,407.92		$2,413.74
272703721523001490	1	$1,005.82	$1,407.92		$2,413.74
272703721523001500	1	$1,005.82	$1,407.92		$2,413.74
272703721523001510	1	$1,005.82	$1,407.92		$2,413.74
272703721523001520	1	$1,005.82	$1,407.92		$2,413.74
272703721523001530	1	$1,005.82	$1,407.92		$2,413.74
272703721523001540	1	$1,005.82	$1,407.92		$2,413.74
272703721523001550	1	$1,005.82	$1,407.92		$2,413.74
272703721523001560	1	$1,005.82	$1,407.92		$2,413.74
272703721523001570	1	$1,005.82	$1,407.92		$2,413.74
272703721523001580	1	$1,005.82	$1,407.92		$2,413.74
272703721523001590	1	$1,005.82	$1,407.92		$2,413.74
272703721523001600	1	$1,005.82	$1,407.92		$2,413.74
272703721523001610	1	$1,005.82	$1,407.92		$2,413.74
272703721523001620	1	$1,005.82	$1,407.92		$2,413.74
272703721523001630	1	$1,005.82	$1,407.92		$2,413.74
272703721523001640	1	$1,005.82	$1,407.92		$2,413.74
272703721523001650	1	$1,005.82	$1,407.92		$2,413.74
272703721523001660	1	$1,005.82	$1,407.92		$2,413.74
272703721523001670	1	$1,005.82	$1,407.92		$2,413.74
272703721523001680	1	$1,005.82	$1,407.92		$2,413.74
272703721523001690	1	$1,005.82	$1,407.92		$2,413.74
272703721523001700	1	$1,005.82	$1,407.92		$2,413.74
272703721523001710	1	$1,005.82	$1,407.92		$2,413.74
272703721523001720	1	$1,005.82	$1,407.92		$2,413.74
272703721523001730	1	$1,005.82	$1,407.92		$2,413.74
272703721523001740	1	$1,005.82	$1,407.92		$2,413.74
272703721523001750	1	$1,005.82	$1,407.92		$2,413.74
272703721523001760	1	$1,005.82	$1,407.92		$2,413.74
272703721523001770	1	$1,005.82	$1,407.92		$2,413.74
272703721523001780	1	$1,005.82	$1,407.92		$2,413.74
272703721523001790	1	$1,005.82	$1,407.92		$2,413.74
272703721523001800	1	$1,005.82	$1,407.92		$2,413.74
272703721523001810	1	$1,005.82	$1,407.92		$2,413.74
272703721523001820	1	$1,005.82	$1,407.92		$2,413.74
272703721523001830	1	$1,005.82	$1,407.92		$2,413.74
272703721523001840	1	$1,005.82	$1,407.92		$2,413.74
272703721523001850	1	$1,005.82	$1,407.92		$2,413.74
272703721523001860	1	$1,005.82	$1,407.92		$2,413.74
272703721523001870	1	$1,005.82	$1,407.92		$2,413.74
272703721523001880	1	$1,005.82	$1,407.92		$2,413.74
272703721523001890	1	$1,005.82	$1,407.92		$2,413.74
272703721523001900	1	$1,005.82	$1,407.92		$2,413.74
272703721523001910	1	$1,005.82	$1,407.92		$2,413.74
272703721523001920	1	$1,005.82	$1,407.92		$2,413.74

PARCEL ID	Units	O&M	Series 2020 Debt	Series 2022 Debt	Total
272703721523001930	1	$1,005.82	$1,407.92		$2,413.74
272703721523001940	1	$1,005.82	$1,407.92		$2,413.74
272703721523001950	1	$1,005.82	$1,407.92		$2,413.74
272703721523001960	1	$1,005.82	$1,407.92		$2,413.74
272703721523001970	1	$1,005.82	$1,407.92		$2,413.74
272703721523001980	1	$1,005.82	$1,407.92		$2,413.74
272703721523001990	1	$1,005.82	$1,407.92		$2,413.74
272703721523002000	1	$1,005.82	$1,407.92		$2,413.74
272703721523002010	1	$1,005.82	$1,407.92		$2,413.74
272703721523002020	1	$1,005.82	$1,407.92		$2,413.74
272703721523002030	1	$1,005.82	$1,407.92		$2,413.74
272703721523002040	1	$1,005.82	$1,407.92		$2,413.74
272703721523002050	1	$1,005.82	$1,407.92		$2,413.74
272703721523002060	1	$1,005.82	$1,407.92		$2,413.74
272703721523002070	1	$1,005.82	$1,407.92		$2,413.74
272703721523002080	1	$1,005.82	$1,407.92		$2,413.74
272703721523002090	1	$1,005.82	$1,407.92		$2,413.74
272703721523002100	1	$1,005.82	$1,407.92		$2,413.74
272703721523002110	1	$1,005.82	$1,407.92		$2,413.74
272703721523002120	1	$1,005.82	$1,407.92		$2,413.74
272703721523002130	1	$1,005.82	$1,407.92		$2,413.74
272703721523002140	1	$1,005.82	$1,407.92		$2,413.74
272703721523002150	1	$1,005.82	$1,407.92		$2,413.74
272703721523002160	1	$1,005.82	$1,407.92		$2,413.74
272703721523002170	1	$1,005.82	$1,407.92		$2,413.74
272703721523002180	1	$1,005.82	$1,407.92		$2,413.74
272703721523002190	1	$1,005.82	$1,407.92		$2,413.74
272703721523002200	1	$1,005.82	$1,407.92		$2,413.74
272703721523002210	1	$1,005.82	$1,407.92		$2,413.74
272703721523002220	1	$1,005.82	$1,407.92		$2,413.74
272703721523002230	1	$1,005.82	$1,407.92		$2,413.74
272703721523002240	1	$1,005.82	$1,407.92		$2,413.74
272703721523002250	1	$1,005.82	$1,407.92		$2,413.74
272703721523002260	1	$1,005.82	$1,407.92		$2,413.74
272703721523002270	1	$1,005.82	$1,407.92		$2,413.74
272703721523002280	1	$1,005.82	$1,407.92		$2,413.74
272703721523002290	1	$1,005.82	$1,407.92		$2,413.74
272703721523002300	1	$1,005.82	$1,407.92		$2,413.74
272703721523002310	1	$1,005.82	$1,407.92		$2,413.74
272703721523002320	1	$1,005.82	$1,407.92		$2,413.74
272703721523002330	1	$1,005.82	$1,407.92		$2,413.74
272703721523002340	1	$1,005.82	$1,407.92		$2,413.74
272703721523002350	1	$1,005.82	$1,407.92		$2,413.74
272703721523002360	1	$1,005.82	$1,407.92		$2,413.74
272703721523002370	1	$1,005.82	$1,407.92		$2,413.74
272703721523002380	1	$1,005.82	$1,407.92		$2,413.74
272703721523002390	1	$1,005.82	$1,407.92		$2,413.74
272703721523002400	1	$1,005.82	$1,407.92		$2,413.74
272703721523002410	1	$1,005.82	$1,407.92		$2,413.74
272703721523002420	1	$1,005.82	$1,407.92		$2,413.74
272703721523002430	1	$1,005.82	$1,407.92		$2,413.74
272703721523002440	1	$1,005.82	$1,407.92		$2,413.74
272703721523002450	1	$1,005.82	$1,407.92		$2,413.74
272703721523002460	1	$1,005.82	$1,407.92		$2,413.74
272703721523002470	1	$1,005.82	$1,407.92		$2,413.74
272703721523002480	1	$1,005.82	$1,407.92		$2,413.74
272703721523002490	1	$1,005.82	$1,407.92		$2,413.74
272703721523002500	1	$1,005.82	$1,407.92		$2,413.74

PARCEL ID	Units	O&M	Series 2020 Debt	Series 2022 Debt	Total
272703721523002510	1	$1,005.82	$1,407.92		$2,413.74
272703721523002520	1	$1,005.82	$1,407.92		$2,413.74
272703721523002530	1	$1,005.82	$1,407.92		$2,413.74
272703721523002540	1	$1,005.82	$1,407.92		$2,413.74
272703721523002550	1	$1,005.82	$1,407.92		$2,413.74
272703721523002560	1	$1,005.82	$1,407.92		$2,413.74
272703721523002570	1	$1,005.82	$1,407.92		$2,413.74
272703721523002580	1	$1,005.82	$1,407.92		$2,413.74
272703721523002590	1	$1,005.82	$1,407.92		$2,413.74
272703721523002600	1	$1,005.82	$1,407.92		$2,413.74
272703721523002610	1	$1,005.82	$1,407.92		$2,413.74
272703721523002620	1	$1,005.82	$1,407.92		$2,413.74
272703721523002630	1	$1,005.82	$1,407.92		$2,413.74
272703721523002640	1	$1,005.82	$1,407.92		$2,413.74
272703721523002650	1	$1,005.82	$1,407.92		$2,413.74
272703721523002660	1	$1,005.82	$1,407.92		$2,413.74
272703721523002670	1	$1,005.82	$1,407.92		$2,413.74
272703721523002680	1	$1,005.82	$1,407.92		$2,413.74
272703721523002690	1	$1,005.82	$1,407.92		$2,413.74
272703721523002700	1	$1,005.82	$1,407.92		$2,413.74
272703721523002710	1	$1,005.82	$1,407.92		$2,413.74
272703721523002720	1	$1,005.82	$1,407.92		$2,413.74
272703721523002730					$0.00
272703721523002750					$0.00
272703721523002780					$0.00
272703721523002790					$0.00
272710730000010901					$0.00
272710730000010904					$0.00
272710730000011202					$0.00
272710730000022200					$0.00
272710730000022700					$0.00
272710733520006010	1	$1,005.82		$1,774.19	$2,780.01
272710733520006020	1	$1,005.82		$1,774.19	$2,780.01
272710733520006030	1	$1,005.82		$1,774.19	$2,780.01
272710733520006040	1	$1,005.82		$1,774.19	$2,780.01
272710733520006050	1	$1,005.82		$1,774.19	$2,780.01
272710733520006060	1	$1,005.82		$1,774.19	$2,780.01
272710733520006070	1	$1,005.82		$1,774.19	$2,780.01
272710733520006080	1	$1,005.82		$1,774.19	$2,780.01
272710733520006090	1	$1,005.82		$1,774.19	$2,780.01
272710733520006100	1	$1,005.82		$1,774.19	$2,780.01
272710733520007010	1	$1,005.82		$1,774.19	$2,780.01
272710733520007020	1	$1,005.82		$1,774.19	$2,780.01
272710733520007030	1	$1,005.82		$1,774.19	$2,780.01
272710733520007040	1	$1,005.82		$1,774.19	$2,780.01
272710733520008010	1	$1,005.82		$1,774.19	$2,780.01
272710733520008020	1	$1,005.82		$1,774.19	$2,780.01
272710733520008030	1	$1,005.82		$1,774.19	$2,780.01
272710733520008040	1	$1,005.82		$1,774.19	$2,780.01
272710733520009010	1	$1,005.82		$1,774.19	$2,780.01
272710733520009020	1	$1,005.82		$1,774.19	$2,780.01
272710733520009030	1	$1,005.82		$1,774.19	$2,780.01
272710733520009040	1	$1,005.82		$1,774.19	$2,780.01
272710733520009050	1	$1,005.82		$1,774.19	$2,780.01
272710733520010010	1	$1,005.82		$1,774.19	$2,780.01
272710733520010020	1	$1,005.82		$1,774.19	$2,780.01
272710733520010030	1	$1,005.82		$1,774.19	$2,780.01
272710733520010040	1	$1,005.82		$1,774.19	$2,780.01

PARCEL ID	Units	O&M	Series 2020 Debt	Series 2022 Debt	Total
272710733520010050	1	$1,005.82		$1,774.19	$2,780.01
272710733520010060	1	$1,005.82		$1,774.19	$2,780.01
272710733520011010	1	$1,005.82		$1,774.19	$2,780.01
272710733520011020	1	$1,005.82		$1,774.19	$2,780.01
272710733520011030	1	$1,005.82		$1,774.19	$2,780.01
272710733520011040	1	$1,005.82		$1,774.19	$2,780.01
272710733520011050	1	$1,005.82		$1,774.19	$2,780.01
272710733520011060	1	$1,005.82		$1,774.19	$2,780.01
272710733520011070	1	$1,005.82		$1,774.19	$2,780.01
272710733520011080	1	$1,005.82		$1,774.19	$2,780.01
272710733520011090	1	$1,005.82		$1,774.19	$2,780.01
272710733520011100	1	$1,005.82		$1,774.19	$2,780.01
272710733520011110	1	$1,005.82		$1,774.19	$2,780.01
272710733520011120	1	$1,005.82		$1,774.19	$2,780.01
272710733520011130	1	$1,005.82		$1,774.19	$2,780.01
272710733520011140	1	$1,005.82		$1,774.19	$2,780.01
272710733520011150	1	$1,005.82		$1,774.19	$2,780.01
272710733520011160	1	$1,005.82		$1,774.19	$2,780.01
272710733520011170	1	$1,005.82		$1,774.19	$2,780.01
272710733520011180	1	$1,005.82		$1,774.19	$2,780.01
272710733520011190	1	$1,005.82		$1,774.19	$2,780.01
272710733520011200	1	$1,005.82		$1,774.19	$2,780.01
272710733520011210	1	$1,005.82		$1,774.19	$2,780.01
272710733520011220	1	$1,005.82		$1,774.19	$2,780.01
272710733520011230	1	$1,005.82		$1,774.19	$2,780.01
272710733520011240	1	$1,005.82		$1,774.19	$2,780.01
272710733520011250	1	$1,005.82		$1,774.19	$2,780.01
272710733520011260	1	$1,005.82		$1,774.19	$2,780.01
272710733520011270	1	$1,005.82		$1,774.19	$2,780.01
272710733520011280	1	$1,005.82		$1,774.19	$2,780.01
272710733520011290	1	$1,005.82		$1,774.19	$2,780.01
272710733520011300	1	$1,005.82		$1,774.19	$2,780.01
272710733520011310	1	$1,005.82		$1,774.19	$2,780.01
272710733520011320	1	$1,005.82		$1,774.19	$2,780.01
272710733520011330	1	$1,005.82		$1,774.19	$2,780.01
272710733520011340	1	$1,005.82		$1,774.19	$2,780.01
272710733520011350	1	$1,005.82		$1,774.19	$2,780.01
272710733520011360	1	$1,005.82		$1,774.19	$2,780.01
272710733520012010	1	$1,005.82		$1,774.19	$2,780.01
272710733520012020	1	$1,005.82		$1,774.19	$2,780.01
272710733520012030	1	$1,005.82		$1,774.19	$2,780.01
272710733520012040	1	$1,005.82		$1,774.19	$2,780.01
272710733520012050	1	$1,005.82		$1,774.19	$2,780.01
272710733520012060	1	$1,005.82		$1,774.19	$2,780.01
272710733520012070	1	$1,005.82		$1,774.19	$2,780.01
272710733520012080	1	$1,005.82		$1,774.19	$2,780.01
272710733520012090	1	$1,005.82		$1,774.19	$2,780.01
272710733520012100	1	$1,005.82		$1,774.19	$2,780.01
272710733520012110	1	$1,005.82		$1,774.19	$2,780.01
272710733520012120	1	$1,005.82		$1,774.19	$2,780.01
272710733520012130	1	$1,005.82		$1,774.19	$2,780.01
272710733520012140	1	$1,005.82		$1,774.19	$2,780.01
272710733520012150	1	$1,005.82		$1,774.19	$2,780.01
272710733520012160	1	$1,005.82		$1,774.19	$2,780.01
272710733520012170	1	$1,005.82		$1,774.19	$2,780.01
272710733520012180	1	$1,005.82		$1,774.19	$2,780.01
272710733520013010	1	$1,005.82		$1,774.19	$2,780.01
272710733520013020	1	$1,005.82		$1,774.19	$2,780.01

PARCEL ID	Units	O&M	Series 2020 Debt	Series 2022 Debt	Total
272710733520013030	1	$1,005.82		$1,774.19	$2,780.01
272710733520013040	1	$1,005.82		$1,774.19	$2,780.01
272710733520013050	1	$1,005.82		$1,774.19	$2,780.01
272710733520013060	1	$1,005.82		$1,774.19	$2,780.01
272710733520013070	1	$1,005.82		$1,774.19	$2,780.01
272710733520013080	1	$1,005.82		$1,774.19	$2,780.01
272710733520013090	1	$1,005.82		$1,774.19	$2,780.01
272710733520013100	1	$1,005.82		$1,774.19	$2,780.01
272710733520013110	1	$1,005.82		$1,774.19	$2,780.01
272710733520013120	1	$1,005.82		$1,774.19	$2,780.01
272710733520013130	1	$1,005.82		$1,774.19	$2,780.01
272710733520013140	1	$1,005.82		$1,774.19	$2,780.01
272710733520013150	1	$1,005.82		$1,774.19	$2,780.01
272710733520013160	1	$1,005.82		$1,774.19	$2,780.01
272710733520013170	1	$1,005.82		$1,774.19	$2,780.01
272710733520013180	1	$1,005.82		$1,774.19	$2,780.01
272710733520013190	1	$1,005.82		$1,774.19	$2,780.01
272710733520013200	1	$1,005.82		$1,774.19	$2,780.01
272710733520013210	1	$1,005.82		$1,774.19	$2,780.01
272710733520013220	1	$1,005.82		$1,774.19	$2,780.01
272710733520014010	1	$1,005.82		$1,774.19	$2,780.01
272710733520014020	1	$1,005.82		$1,774.19	$2,780.01
272710733520014030	1	$1,005.82		$1,774.19	$2,780.01
272710733520014040	1	$1,005.82		$1,774.19	$2,780.01
272710733520014050	1	$1,005.82		$1,774.19	$2,780.01
272710733520014060	1	$1,005.82		$1,774.19	$2,780.01
272710733520014070	1	$1,005.82		$1,774.19	$2,780.01
272710733520015010	1	$1,005.82		$1,774.19	$2,780.01
272710733520015020	1	$1,005.82		$1,774.19	$2,780.01
272710733520015030	1	$1,005.82		$1,774.19	$2,780.01
272710733520015040	1	$1,005.82		$1,774.19	$2,780.01
272710733520015050	1	$1,005.82		$1,774.19	$2,780.01
272710733520015060	1	$1,005.82		$1,774.19	$2,780.01
272710733520015070	1	$1,005.82		$1,774.19	$2,780.01
272710733520015080	1	$1,005.82		$1,774.19	$2,780.01
272710733520015090	1	$1,005.82		$1,774.19	$2,780.01
272710733520015100	1	$1,005.82		$1,774.19	$2,780.01
272710733520015110	1	$1,005.82		$1,774.19	$2,780.01
272710733520015120	1	$1,005.82		$1,774.19	$2,780.01
272710733520015130	1	$1,005.82		$1,774.19	$2,780.01
272710733520015140	1	$1,005.82		$1,774.19	$2,780.01
272710733520015150	1	$1,005.82		$1,774.19	$2,780.01
272710733520015160	1	$1,005.82		$1,774.19	$2,780.01
272710733520015170	1	$1,005.82		$1,774.19	$2,780.01
272710733520015180	1	$1,005.82		$1,774.19	$2,780.01
272710733520016010	1	$1,005.82		$1,774.19	$2,780.01
272710733520016020	1	$1,005.82		$1,774.19	$2,780.01
272710733520016030	1	$1,005.82		$1,774.19	$2,780.01
272710733520016040	1	$1,005.82		$1,774.19	$2,780.01
272710733520016050	1	$1,005.82		$1,774.19	$2,780.01
272710733520016060	1	$1,005.82		$1,774.19	$2,780.01
272710733520016070	1	$1,005.82		$1,774.19	$2,780.01
272710733520016080	1	$1,005.82		$1,774.19	$2,780.01
272710733520017010	1	$1,005.82		$1,774.19	$2,780.01
272710733520017020	1	$1,005.82		$1,774.19	$2,780.01
272710733520017030	1	$1,005.82		$1,774.19	$2,780.01
272710733520017040	1	$1,005.82		$1,774.19	$2,780.01
272710733520017050	1	$1,005.82		$1,774.19	$2,780.01

PARCEL ID	Units	O&M	Series 2020 Debt	Series 2022 Debt	Total
272710733520017060	1	$1,005.82		$1,774.19	$2,780.01
272710733520017070	1	$1,005.82		$1,774.19	$2,780.01
272710733520017080	1	$1,005.82		$1,774.19	$2,780.01
272710733520017090	1	$1,005.82		$1,774.19	$2,780.01
272710733520017100	1	$1,005.82		$1,774.19	$2,780.01
272710733520017110	1	$1,005.82		$1,774.19	$2,780.01
272710733520017120	1	$1,005.82		$1,774.19	$2,780.01
272710733520017130	1	$1,005.82		$1,774.19	$2,780.01
272710733520017140	1	$1,005.82		$1,774.19	$2,780.01
272710733520017150	1	$1,005.82		$1,774.19	$2,780.01
272710733520018010	1	$1,005.82		$1,774.19	$2,780.01
272710733520018020	1	$1,005.82		$1,774.19	$2,780.01
272710733520018030	1	$1,005.82		$1,774.19	$2,780.01
272710733520018040	1	$1,005.82		$1,774.19	$2,780.01
272710733520018050	1	$1,005.82		$1,774.19	$2,780.01
272710733520018060	1	$1,005.82		$1,774.19	$2,780.01
272710733520018070	1	$1,005.82		$1,774.19	$2,780.01
272710733520018080	1	$1,005.82		$1,774.19	$2,780.01
272710733520018090	1	$1,005.82		$1,774.19	$2,780.01
272710733520018100					
272710733520018110					
272710733520018120					
272710733520018130					
272710733520018140					
272710733520018150					
272710733520018160					
272710733520018170					
272710733520018180					
272710733520018190					
272710733520018200					
272710733520018211					
272710733520018220					
272710733520018230					
272710733520018240					
272710733520018250					
272710733520018260					
272715739500010011					
272715739500010050					
272715739500030210					
272715739500030230					
272715739500030252					
272715740000000010					
Total Gross Onroll	1036	$966,594.52	$766,155.52	$573,225.66	$2,305,975.70
Total Net Onroll		$898,932.90	$712,524.63	$533,099.86	$2,144,557.40

Direct Billing	**Acres**				
272710730000010901	3.91	$940.86			$940.86
272710730000010904	0.54	$130.21			$130.21
272710730000011202	6.05	$1,453.13			$1,453.13
272710730000022200	4.95	$1,190.20			$1,190.20
272710730000022700	9.90	$2,379.25			$2,379.25
272715739500010011	19.13	$4,598.75			$4,598.75
272715739500010050	9.81	$2,358.05			$2,358.05
272715740000000010	24.58	$5,907.56			$5,907.56
272702713000040310	9.61	$2,310.38			$2,310.38
272702713000040170	9.69	$2,329.59			$2,329.59
272702713000040190	9.66	$2,323.20			$2,323.20

PARCEL ID	Units	O&M	Series 2020 Debt	Series 2022 Debt	Total
272702713000040210	9.63	$2,315.07			$2,315.07
272702713000040230	9.45	$2,271.78			$2,271.78
272702713000040251	4.71	$1,132.99			$1,132.99
272702713000040260	3.00	$721.15			$721.15
272715739500030210	9.99	$2,401.23			$2,401.23
272715739500030230	9.65	$2,320.67			$2,320.67
272715739500030252	24.20	$5,818.16			$5,818.16
Total Gross Direct	178.48	$42,902.25	$0.00	$0.00	$42,902.25
Total Net Direct		$39,899.09	$0.00	$0.00	$40,328.11
Total Gross Assessments		$1,009,496.77	$766,155.52	$573,225.66	$2,348,877.95
Total Net Assessments		$938,831.99	$712,524.63	$533,099.86	$2,207,945.27

SECTION V

RESOLUTION 2026-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT MAKING CERTAIN FINDINGS; RESCINDING RESOLUTION 2026-06; 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 in Polk County, Florida; and

WHEREAS, GLK Real Estate, LLC, a Florida limited liability company ("Developer"), was the primary developer of the lands located within the District; and

WHEREAS, on March 25, 2026, the District adopted Resolution 2026-06 authorizing a boundary amendment for the removal of certain lands from the District at the request of the Developer ("Boundary Amendment") and the parties entered into a funding agreement regarding the same; and

WHEREAS, the Developer now wishes to withdraw its Boundary Amendment and requests the District rescind its approval and authorization included in Resolution 2026-06 as it relates to the Boundary Amendment; and

WHEREAS, in the event the Developer desires to re-initiate the Boundary Amendment, the Developer acknowledges it must come and present the request to the District again; and

WHEREAS, the District, after substantial review, has determined it is in the best interests of the District to rescind the authorization and approval for the Boundary Amendment, and therefore, the District desires to rescind Resolution 2026-06 and finds it has the right, power, and authority to do so.

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 District hereby rescinds its approval of the Boundary Amendment and, accordingly, repeals Resolution 2026-06, a copy of which is attached hereto and incorporated herein as Exhibit A.

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

SECTION 4. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

SECTION 5. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 22nd day of July 2026.

ATTEST:

NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

____
Chairperson, Board of Supervisors

Exhibit A: Resolution 2026-06

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT DIRECTING THE CHAIRPERSON AND DISTRICT STAFF TO FILE A PETITION WITH THE POLK COUNTY BOARD OF COUNTY COMMISSIONERS REQUESTING THE ADOPTION OF AN ORDINANCE AMENDING THE DISTRICT'S BOUNDARIES, AND AUTHORIZING SUCH OTHER ACTIONS AS ARE NECESSARY IN FURTHERANCE OF THE BOUNDARY AMENDMENT PROCESS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, North Powerline Road Community Development District ("**District**"), is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes ("**Act**"), as established by Ordinance No. 18-036 enacted by the Board of County Commissioners of Polk County, Florida (the "**County**"), on June 5, 2018, as amended by Ordinance Nos. 20-028, 20-046, 22-001, 22-030, and 2023-055, enacted by the County on June 16, 2020, December 2, 2020, January 4, 2022, May 3, 2022, and September 5, 2023 (together, the "**Ordinance**"), and being situated within Polk County, Florida; and

WHEREAS, pursuant to the Act, the District is authorized to construct, acquire, operate and maintain infrastructure improvements and services; and

WHEREAS, the District presently consists of approximately 446.852 acres of land, more or less, as more fully described in the Ordinance; and

WHEREAS, the primary developer of the lands within the District ("**Developer**"), has approached the District and requested the District petition to amend its boundaries to remove land from within the District's boundaries, as more particularly described in the attached **Exhibit A** (the "**Contraction Parcels**"); and

WHEREAS, the proposed boundary amendment is in the best interests of the District and the area of land within the proposed amended boundaries of the District will continue to be of sufficient size, sufficiently compact, and sufficiently contiguous to be developable as one functionally related community; and

WHEREAS, for the area of land that will lie in the amended boundaries of the District, the District continues to be the best alternative available for delivering community development services and facilities; and

WHEREAS, removal of the Contraction Parcels in **Exhibit A** from the District is not inconsistent with either the State or local comprehensive plans; and

WHEREAS, the area of land that will lie in the amended boundaries of the District continues to be amenable to separate special district government; and

WHEREAS, in order to seek a boundary amendment pursuant to Chapter 190, *Florida Statutes*, the District desires to authorize District staff, including but not limited to legal, engineering, and managerial staff, to provide such services as are necessary throughout the pendency of the boundary amendment process; and

WHEREAS, the retention of any necessary consultants and the work to be performed by District staff may require the expenditure of certain fees, costs, and other expenses by the District as authorized by the District's Board of Supervisors ("**Board**"); and

WHEREAS, the District desires to petition to amend its boundaries in accordance with the procedures and processes described in Chapter 190, *Florida Statutes*, which processes include the preparation of a petition to the County, and such other actions as are necessary in furtherance of the boundary amendment process.

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

SECTION 1. The recitals stated above are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The Board hereby directs the Chairperson and District staff to proceed in an expeditious manner with the preparation and filing of a petition and related materials with the County, to seek the amendment of the District's boundaries to remove the lands depicted in **Exhibit A,** pursuant to Chapter 190, *Florida Statutes*, and authorizes the prosecution of the procedural requirements detailed in Chapter 190, *Florida Statutes*, for the amendment of the District's boundaries.

SECTION 3. The Board hereby authorizes the District Chairperson, District Manager and District Counsel to act as agents of the District with regard to any and all matters pertaining to the petition to the County to amend the boundaries of the District.

SECTION 4. This Resolution shall become effective upon its passage.

{Signature Page Follows}

PASSED AND ADOPTED this 25th day of March 2025.

ATTEST:

Jill Burns
Secretary/Assistant Secretary

NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT

Signed by:
Bobbie Shockley
B4BFE8F149CE478...
Chairperson, Board of Supervisors

Exhibit A: Description of Contraction Parcels

Exhibit A:
Description of Contraction Parcels

Parcel ID
272703-713500-020070
272702-713000-040310
272702-713000-040170
272703-713500-020030
272702-713000-040210
272702-713000-040230
272702-713000-040251
272702-713000-040260
272702-713000-040190

SECTION VI

RESOLUTION 2026-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT SETTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2027; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, 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 the Polk County, Florida; and

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District's regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located; and

WHEREAS, the Board of Supervisors desires to adopt an annual meeting schedule for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"), attached as **Exhibit A**.

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

SECTION 1. The Fiscal Year 2027 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 22nd day of July 2026.

ATTEST:	**NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
Secretary/Assistant Secretary	Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2027 Annual Meeting Schedule

EXHIBIT A:
NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF MEETINGS FOR FISCAL YEAR 2027

The Board of Supervisors ("**Board**") of the North Powerline Road Community Development District ("**District**") will hold their regular meetings for Fiscal Year 2027 at Prime Community Management, 375 Avenue A Southeast, Winter Haven, Florida 33880, at 11:00 a.m. on the following dates, unless otherwise indicated as follows:

October 28, 2026
November 18, 2026
December 16, 2026
January 27, 2027
February 24, 2027
March 24, 2027
April 28, 2027
May 26, 2027
June 23, 2027
July 28, 2027
August 25, 2027
September 22, 2027

The meetings will be conducted in accordance with the provisions of Florida law for community development districts and will be open to the public. The meetings may be continued in progress without additional notice to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for the meetings may be obtained by contacting the office of the District Manager c/o Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801; Phone: (407) 841-5524 ("**District Manager's Office**").

There may be occasions when one or more Board supervisors or staff will participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at any meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least three (3) business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

A person who decides to appeal any decision made at a meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager

SECTION VII

CONTRACT FOR PROFESSIONAL SERVICES

PROJECT: **TINY FLOWER & COOL SUMMER INTERSECTION** | DAVENPORT (POLK COUNTY), FLORIDA

THIS AGREEMENT made and entered into this ____ day of ____________________, 2026 by and between **RAYSOR TRANSPORTATION CONSULTING, LLC**, hereinafter referred to as “ENGINEER”, and **NORTH POWERLINE ROAD CDD**, hereinafter referred to as “CLIENT”, is for the services described under this Agreement. This Agreement shall remain in effect until the referenced services are completed, unless sooner terminated or extended by mutual agreement in writing.

(1) PROJECT DESCRIPTION

This AGREEMENT is for the performance of professional traffic engineering services in association with the intersection of Tiny Flower Road & Cool Summer Lane, located in Davenport (Polk County), Florida. Specifically, this AGREEMENT provides for the preparation of a traffic study for the subject intersection, consisting of evaluating traffic operating conditions and warrants for multi-way stop control.

(2) SCOPE OF SERVICES

TASK 2.0: **TRAFFIC STUDY**

ENGINEER shall perform a Traffic Study for the subject project, as generally outlined below.

- Obtain traffic counts for the intersection of Tiny Flower Road & Cool Summer Lane for a one-day period.
- Conduct intersection operational analyses in accordance with the Highway Capacity Manual.
- Conduct a multi-way stop control warrant analysis in accordance with the Manual on Uniform Traffic Control Devices.
- Identify recommendations based on the foregoing results.
- Prepare a report to document the data, analysis, and findings.

TASK 2.0: **ADDITIONAL SERVICES**

ENGINEER shall perform additional services not included in the above TASK, as requested and authorized by CLIENT.

(3) SCHEDULE

Completion of the services identified herein typically requires approximately 3 weeks from receipt of Notice to Proceed.

(4) FEES

The compensation to be paid the ENGINEER for providing the services described herein shall be as follows:

TASK 1.0: **TRAFFIC STUDY** .... **$ 5,000** (LUMP SUM)

TASK 2.0: **ADDITIONAL SERVICES** .... **Time & Materials**

TASK 2.0 services will be provided under this AGREEMENT on a time and materials basis pursuant to the attached "2026 Schedule of Hourly Rates", as requested and authorized by CLIENT. Invoices will be issued monthly based on services rendered, and are payable upon receipt. Any unpaid balance remaining 30 days after the issuance of a given invoice shall bear interest at the rate of 1.5% per month. CLIENT agrees to and shall pay to the ENGINEER all costs and expenses of collection including but not limited to attorney's fees and court costs. Such costs shall be added to the account and bear interest at the rate set forth.

IN WITNESS WHEREOF, this AGREEMENT is accepted on the date first above written, subject to the terms and conditions above stated; whereby execution of this AGREEMENT by both parties also constitutes the issuance of Notice to Proceed to ENGINEER by CLIENT.

RAYSOR TRANSPORTATION CONSULTING, LLC
19046 Bruce B. Downs Boulevard, #308
Tampa, Florida 33647 [ENB No. 27789]

SIGNED: Michael Raysor

NAME: Michael D. Raysor, P.E.

TITLE: President

DATE: February 2, 2026

FOR: **NORTH POWERLINE ROAD CDD**
219 E. Livingston Street
Orlando, Florida 32801

SIGNED: ______________________

NAME: ______________________

TITLE: ______________________

DATE: ______________________

2026 SCHEDULE OF HOURLY RATES

RATE CATEGORY	**HOURLY RATE**
(1) Chief Engineer	$ 275.00
(2) Principal Engineer	$ 230.00
(3) Senior Engineer	$ 200.00
(4) Engineer	$ 170.00
(5) Junior Engineer	$ 140.00
(6) Technician	$ 110.00
(7) Clerical	$ 80.00

REIMBURSABLE CHARGES

(8) Extraordinary expenses will be charged at cost times 1.05.

(9) Mileage will be charged at $0.725 per mile.

CONDITIONS

[1] Litigation services rates are twice (2x) the rates identified above, which are defined to include the following, without limitation: (a) court appearances, (b) mediation, (c) arbitration, (d) administrative hearings, (e) depositions, (f) preparation for the foregoing, and (g) any other services determined by our office to constitute litigation services; regardless of whether or not expert witness testimony is provided.

[2] Court appearances, depositions, and administrative hearings will be charged for a minimum of four hours per day, regardless of actual appearance time.

[3] "Local" travel time will be charged at the above hourly rates from our office (whether main or remote) to the given destination. "Non-local" travel time will be charged on a point-to-point basis.

[4] The rates and fees described herein include all direct and indirect costs. Indirect costs include, but are not limited to, overhead, profit, and payroll taxes. The rates and fees also include normal operating expenses and overhead including, but not limited to photographs, photocopying costs, computer hardware/software expenses, research services and publication sources, office supplies and drawing materials, phone services, both local and long distance, office space, and letterhead/stationery. Extraordinary expenses are those expenses which are not common in the daily operation and/or preparation of the consulting services described herein, which include air travel, hotels and/or out-of-town restaurants and exhibits for court preparation, and are not included in the hourly fees listed above.

SECTION VIII

ADDENDUM TO POOL MAINTENANCE SERVICES AGREEMENT

(Temporary Fuel Surcharge)

THIS ADDENDUM ("Addendum") is made effective this 1st day of June 2026 ("Effective Date"), by and between:

NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, whose mailing address is c/o Governmental Management Services – Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801 ("District"); and

ROGER JAMES MCDONNELL D/B/A RESORT POOL SERVICES, whose mailing address is 14525 Johns Lake Road, Clermont, Florida 34711 ("Contractor" and, with the District, "Parties").

RECITALS

WHEREAS, the District and Contractor previously entered into that certain *Agreement for Pool Maintenance Services*, dated as of February 1, 2022, as amended (together with all amendments, "Agreement"), incorporated herein by this reference; and

WHEREAS, the District and Contractor desire to modify the Agreement to account for additional compensation for a temporary fuel surcharge, as set forth in **Exhibit A**, attached hereto and incorporated herein by reference; and

WHEREAS, pursuant to Section 19 of the Agreement, the Agreement may be amended by an instrument in writing executed by both Parties; and

WHEREAS, the District and Contractor now desire to amend the Agreement as described herein.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the Parties, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. RECITALS. The recitals stated above are true and correct and by this reference are incorporated herein and form a material part of this Addendum.

2. TEMPORARY FUEL SURCHARGE.

A. Services, as that term is defined in the Agreement, rendered on or after the Effective Date of this Addendum shall be subject to a temporary fuel surcharge, as outlined in **Exhibit A** to this Addendum ("Surcharge"). The Surcharge will be in effect from the Effective Date through September 30, 2026.

B. The Surcharge must be shown as a separate line item on the invoices showing the compensation owed under the Agreement, plus the Surcharge, and a total amount for each month. Contractor shall provide a screenshot of the AAA Florida Average Gas Prices as of the first day of each month, which will be compared to the rates set forth in **Exhibit A** to evidence the Surcharge.

3. **AFFIRMATION OF THE AGREEMENT.** The Agreement is hereby affirmed and continues to constitute a valid and binding agreement between the Parties. Except as described in Section 2 of this Addendum, nothing herein shall modify the rights and obligations of the Parties under the Agreement. All remaining provisions, including, but not limited to, the engagement of services, fees, costs, indemnification, and sovereign immunity provisions, remain in full effect and are fully enforceable.

4. **AUTHORIZATION.** The execution of this Addendum has been duly authorized by the appropriate body or official of the District and Contractor, both the District and Contractor have complied with all requirements of law, and both the District and Contractor have full power and authority to comply with the terms and provisions of this Addendum.

5. **EXECUTION IN COUNTERPARTS.** This Addendum may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute one and the same instrument.

6. **EFFECTIVE DATE.** This Addendum shall have an effective date as of the date first written above.

IN WITNESS WHEREOF, the Parties execute this Addendum the day and year first written above.

NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT

Bela Shanely

Chairperson, Board of Supervisors

ROGER JAMES MCDONNELL D/B/A RESORT POOL SERVICES

DocuSigned by:
Simon McDonnell
C233DB72FD304B8...

By: Simon McDonnell

Its: Manager

Exhibit A: Fuel Surcharge Proposal

Exhibit A
Fuel Charge

Monthly Fuel Surcharge Request

To whom it may concern

We appreciate your continued trust and support. We are writing to inform you of a temporary change to our billing structure due to the ongoing increase in fuel costs.

As you may be aware, gas prices have risen significantly and continue to impact transportation and operational expenses across our industry. In order to continue providing the reliable service and quality you expect, we will be implementing a temporary fuel surcharge of $50 per month, effective June 1st 2026.

This surcharge will remain in place only until gas prices have remained under $3.95 at which time the fee will be removed.

We understand that any increase in costs can be difficult, and this decision was not made lightly. Our goal is to remain transparent while continuing to serve you without compromising the quality and dependability of our services.

We sincerely appreciate your understanding and continued business. If you have any questions, please feel free to contact us directly.

Thank you again for your support.

Simon McDonnell

VP of Operations

Resort Pool Services

321-689-6210

SECTION IX

AGREEMENTBETWEEN NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT AND SWINE SOLUTIONS LLC

Proposal

Prepared For: Marshall Tindall
Job Name: North Power Line
Job Location: Polk County

Starting Date: 06/2026
End Date:

We propose to furnish all materials and perform al labor necessary to complete the following:

Hunt and trap all feral hogs possible using state-of-the art GPS camera systems, night vision, trained K9's, and any other means necessary to control and eliminate the feral hog population. We DO NOT use any type of firearms to ensure the safety of residents and any other/all people around. Property and traps are monitored 24/7 via GPS/Mobile Cameras along with a representative of the company being onsite 2 to 4 times a week minimum to help eliminate and control the hog population onsite.

We have provided our services with great success to several properties throughout Hillsborough, Pasco, and Manatee County. Which include the following subdivisions and county preserves Panther Trace 1-2, River Reach, Carriage Pointe HOA/CDD, Tanglewood CDD, Belmount CDD, Concord Station CDD, Lower Green Swamp Preserve, Bell Creek Preserve, BlackWater Creek Preserve, Boyete Oak Scrub, and Menard Park, Reserve of Pradera CDD, Ballantrae CDD, Bexley CDD, Triple Creek CDD, Fishhawk Preserve, FishHawk Trails HOA, Wilderness Park CDD, Meadow Point CDD, JayMar Farms, Diehl Farms, Goodson Farms, Bickett Groves, Simmons Ranch, Double D Ranch, and Hillsborough County Parks and Recreations to name just a few

We specialize in hog removal with 15 years of experience. We take pride in being discreet (out of sight out of mind). We set the standards high in controlling the feral hog population. The purpose of this proposal is to assist the HOA/CDD, Property Management, and landowners in controlling feral hogs which cause tremendous and costly property damage as well as pose a serious health and safety risk to humans and other animals. We will continue to work efficiently and effectively using an integrated approach to remove feral hogs from the approved properties.

Our monthly service fee of $1650 per month. All service includes capturing feral hogs by any means necessary with the exception of firearms of any kind, camera set up and monitoring, bait to contain and capture the hogs in traps to prevent further property damage endured by the feral hogs. Extended contracts for 1 year or more are offered at a discounted rate. There is a set up or removal fee of $ 385 per trap location.

ANY AND ALL ILLEGAL ACTIVITY ON THE PROPERTY WILL BE REPORTED TO THE PROPERTY MANAGER ALONG WITH APPROPRIATE AUTHORITES.

We are fully licensed and insured by the State of Florida to remove all nuisance wildlife and have the Feral Swine Transport License as well. We strive to provide the best service at a reasonable cost. Our team have all been background checked. Never to have been convicted of a felony, or misdemeanor within the last five years

Under no circumstance shall this contract be superseded by any other terms or conditions other than stated agreement. Any alterations or deviation from the above specifications involving extra cost of material or labor will be executed, and will become an extra cost.

By signing this contract, you acknowledge the term to be Month to Month. If you choose to terminate this contract prior to the month term, you will still be billed for the remaining month there are no prorated fees. Upon termination of contract a 30-day written notice needs to be sent. All One-year or other contracts will continue unless a notice to end Service is submitted by signing this contract, you are agreeing to all terms and conditions.

By signing this contract, you provide authorization for Swine Solutions LLC to set traps and Hunt feral Hogs. Swine Solutions LLC and his agents are authorized to set traps as he sees fit on the areas throughout the Land within Boundaries of said propriety where hog damage may occur.

Approved By: ____________________________

Respectfully Submitted By: ___________Thomas Sewell__________

ADDENDUM TO AGREEMENT BETWEEN NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT AND SWINE SOLUTIONS LLC

Agreement:	Agreement between North Powerline Road Community Development District and Swine Solutions LLC ("**Agreement**")
Contractor:	Swine Solutions LLC ("**Contractor**")
District:	North Powerline Road Community Development District ("**District**")
Services:	Wild Hog Removal Services, as described in the Agreement ("**Services**")

The following provisions govern the Agreement referenced above:

1. Effective Date; Term. The Agreement, as amended by this Addendum, (together, the "Agreement") shall be deemed effective as of the date of execution (the "Effective Date"). The term of the Agreement shall be for thirty (30) days from the Effective Date. The term of the Agreement may be extended in a writing signed by both parties.

2. Duties.

   a. Contractor agrees, as an independent contractor, to undertake the work described in the Agreement in a neat and professional manner reasonably acceptable to the District, in accordance with industry standards, and in accordance with all applicable federal, state, and local laws, regulations, and ordinances.

   b. Contractor shall use reasonable care in performing the services and shall be responsible for any harm of any kind to persons or property resulting from Contractor's actions or inactions.

   c. All permits or licenses necessary for the Contractor to perform under the Agreement shall be obtained and paid for by the Contractor.

3. Insurance.

   a. The Contractor, or any subcontractor performing the work described in the Agreement, shall maintain throughout the term of the Agreement the following insurance:

      i. Workers' Compensation Insurance in accordance with the laws of the State of Florida.
      ii. Commercial General Liability Insurance covering the Contractor's legal liability for bodily injuries, with limits of not less than $1,000,000 combined single limit bodily injury and property damage liability, including Independent Contractors Coverage for bodily injury and property damage in connection with subcontractors' operation.
      iii. Automobile Liability Insurance for bodily injuries in limits of not less than $1,000,000 combined single limit bodily injury and for property damage, providing coverage for any accident arising out of or resulting from the

operation, maintenance, or use by the Contractor of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed.

b. Contractor shall provide the District with a certificate naming the District and its respective officers, supervisors, agents, managers, counsel, engineers, staff and representatives as additional insureds on all policies above except for Workers' Compensation. At no time shall Contractor be without insurance in the above amounts. No policy may be canceled during the term of the Agreement without at least thirty (30) days' written notice to the District. Such insurance shall be considered primary and non-contributory with respect to the additional insureds, all such required insurance policies shall be endorsed to provide for a waiver of underwriter's rights of subrogation in favor of the additional insureds, and a 30-Day Notice of Cancellation applies in favor of the additional insureds. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida.

c. If the Contractor fails to have secured and maintained the required insurance, the District has the right (without any obligation to do so, however), to secure such required insurance in which event, the Contractor shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the District's obtaining the required insurance.

4. Compensation. In exchange for performing the work, the District agrees to pay the Contractor the not to exceed amount of **One Thousand Six Hundred Fifty Dollars and No Cents ($1,650.00)**. The District also agrees to pay the Contractor a one-time lump sum payment in the not to exceed amount of **Three Hundred Eighty-Five Dollars and No Cents ($385.00)** per trap location. This compensation includes all labor necessary to complete the work as described in the Agreement and this Addendum. Compensation under the Agreement shall be paid by the District to Contractor in accordance with the Local Government Prompt Payment Act, as set forth in sections 218.70 et seq. of the Florida Statutes.

5. Limitations on Governmental Liability. Contractor further agrees that nothing in the Agreement between the parties shall constitute or be construed as a waiver of the District's limitations on liability contained in section 768.28, *Florida Statutes*, or other statute.

6. Termination. The Agreement may be terminated immediately by the District for any or no reason. Contractor may terminate the Agreement upon ten (10) days' written notice to the District for any or no reason, provided however that any termination by the Contractor shall only be effective after providing the District with a reasonable opportunity to cure any default. Contractor shall not be entitled to lost profits or any other damages of any kind resulting from any termination by the District.

7. Public Records. The Contractor understands and agrees that all documents of any kind provided to the District in connection with the Agreement may be public records, and, accordingly, the Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Contractor acknowledges that the designated public records custodian for the District is **Jill Burns** ("**Public Records Custodian**"). Among other requirements and to the extent applicable by law, the Contractor shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the Agreement's term and following the contract term if the Contractor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the Agreement, transfer to the District, at no cost, all public records in Contractor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the Contractor, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT (407) 841-5524, JBURNS@GMSCFL.COM, OR AT 219 EAST LIVINGSTON STREET, ORLANDO, FLORIDA 32801.

8. Assignment. Neither the District nor the Contractor may assign the Agreement or any monies to become due hereunder without the prior written approval of the other.

9. Liens and Claims. Notwithstanding any other language in the Agreement, the parties agree that lien rights are not available under Florida law because the District is a governmental entity. That said, the District represents that it has sufficient funds on hand to pay any amounts due pursuant to the terms of the Agreement and this Addendum.

10. Controlling Law and Venue. In the event that either party is required to enforce the Agreement, as amended by this Addendum, by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative

dispute resolution, or appellate proceedings. The Agreement, as amended, and the provisions contained in the Agreement and this Addendum shall be construed, interpreted, and controlled according to the laws of the State of Florida. Venue for any legal actions regarding the Agreement or this Addendum shall be Polk County, Florida.

11. E-Verify. The Contractor shall comply with and perform all applicable provisions of section 448.095, *Florida Statutes*. Accordingly, to the extent required by Florida Statute, Contractor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate the Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated section 448.09(1), *Florida Statutes*. By entering into the Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under section 448.095(5)(c), *Florida Statutes*, within the year immediately preceding the date of the Agreement.

12. Scrutinized Companies Statement. In accordance with section 287.135, *Florida Statutes*, Contractor represents that in entering into the Agreement, neither it nor any of its officers, directors, executives, partners, shareholders, members, or agents is on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in Iran Terrorism Sectors List, or the Scrutinized Companies or Other Entities that Boycott Israel List created pursuant to sections 215.4725 and 215.473, *Florida Statutes*, and in the event such status changes, Contractor shall immediately notify the District. If Contractor is found to have submitted a false statement, has been placed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in Iran Terrorism Sectors List, or has been engaged in business operations in Cuba or Syria, or is now or in the future on the Scrutinized Companies or Other Entities that Boycott Israel List, or engaged in a boycott of Israel, the District may immediately terminate the Agreement.

13. Anti-Human Trafficking Requirements. Contractor certifies, by acceptance of the Agreement, that neither it nor its principals utilize coercion for labor or services as defined in section 787.06, *Florida Statutes*. Contractor agrees to execute an affidavit in compliance with section 787.06(14), *Florida Statutes*.

14. Addendum Controls. The Agreement, as amended by this Addendum, shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of the Agreement. To the extent any of the provisions of this Addendum are in conflict with the provisions of the Agreement, this Addendum controls.

[Signature page follows]

[Signature page to Addendum to Agreement between North Powerline Road Community Development District and Swine Solutions LLC]

SWINE SOLUTIONS LLC,
a Florida limited liability company

____

By: ______________________________

Its: ______________________________

Date: ______________________________

NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT

Signed by:
Bobbie Shockley
B4BFE8F149CE478...

____

By: Bobbie Shockley

Its: Chairperson

Date: 2026-06-23

SECTION X

NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2025

NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2025

CONTENTS

DMHB DIBARTOLOMEO, MCBEE, HARTLEY & BARNES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
North Powerline Road Community Development District
Polk County, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of North Powerline Road Community Development District, Polk County, Florida ("District") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

2222 Colonial Road, Suite 201 • Fort Pierce, Florida 34950 • 772-461-8833 • Fax: 772-461-8872
591 S.E. Port St. Lucie Blvd., • Port St. Lucie, Florida 34984 • 772-878-1952 • Fax: 772-878-1709

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated May 27, 2026, on our consideration of the North Powerline Road Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated May 27, 2026 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
May 27, 2026

Our discussion and analysis of North Powerline Road Community Development District, Polk County, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The of the liabilities District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of ($242,996).

- The change in the District's total net position in comparison with the prior fiscal year was ($7,933,663), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.

- At September 30, 2025, the District's governmental funds reported combined ending fund balances of $2,008,184. A portion of fund balance is restricted for nonspendable prepaid items, debt service and future capital repairs and replacement, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by developer contributions. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund. All funds are major funds. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The balance of unrestricted net position may be used to meet the District's obligations.

Key components of net position were as follows:

Statement of Net Position

	2025	2024
Current assets	$ 2,059,027	$ 2,096,679
Capital assets	17,296,254	25,622,789
Total assets	19,355,281	27,719,468
Current liabilities	851,572	830,964
Long-term liabilities	18,746,705	19,197,837
Total liabilities	19,598,277	20,028,801
Net position		
Net invested in capital assets	(1,899,534)	5,994,895
Restricted for debt service	965,837	894,432
Restricted for capital projects	233,276	422,375
Unrestricted	457,425	378,965
Total net position	$ (242,996)	$ 7,690,667

The District's net position decreased during the most recent fiscal year. The majority of the change represents the degree to which ongoing cost of operations exceeded program revenues.

Key elements of the District's change in net position are reflected in the following table:

Change in Net Position

	2025	2024
Program revenues	$ 2,241,910	$ 3,378,420
General revenues	11,652	94,748
Total revenues	2,253,562	3,473,168
Expenses		
General government	163,234	131,440
Maintenance and operations	1,076,237	687,574
Culture and recreation	140,647	114,232
Conveyance of infrastructure	7,665,143	-
Developer repayment	268,332	-
Interest on long-term debt	873,632	897,927
Total expenses	10,187,225	1,831,173
Change in net position	(7,933,663)	1,641,995
Net position - beginning of year	7,690,667	6,048,672
Net position - end of year	$ (242,996)	$ 7,690,667

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was $10,187,225, which consisted conveyance of infrastructure, interest on long-term debt and costs associated with general expenditures and constructing and maintaining certain capital improvements of the District. The costs of the District's activities were funded by developer contributions and assessments.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had $17,296,254 invested in capital assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had $19,195,788 in notes payable and Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2026, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact North Powerline Road Community Development District's Finance Department at 219 E. Livingston Street, Orlando, Florida 32801.

NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
September 30, 2025

		GOVERNMENTAL ACTIVITIES
ASSETS		
Cash and cash equivalents	$	412,921
Investments		317,655
Assessments receivable		5,439
Prepaid items		8,133
Restricted assets:		
Investments		1,314,879
Capital assets:		
Depreciable		17,296,254
TOTAL ASSETS	$	19,355,281
LIABILITIES		
Accounts payable	$	50,843
Accrued interest payable		351,646
Bonds and notes payable, due within one year		449,083
Bonds and notes payable, due in more than one year		18,746,705
TOTAL LIABILITIES		19,598,277
NET POSITION		
Net investment in capital assets		(1,899,534)
Restricted for:		
Debt service		965,837
Capital projects		233,276
Unrestricted		457,425
TOTAL NET POSITION	$	(242,996)

The accompanying notes are an integral part of this financial statement

NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES

Year Ended September 30, 2025

		Program Revenues			Net (Expense) Revenues and Changes in Net Position
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities					
General government	$ 163,234	$ 163,234	$ 28,889	$ -	$ 28,889
Maintenance and operations	1,076,237	588,095	-	11,519	(476,623)
Culture and recreation	140,647	140,647	-	-	-
Conveyance of infrastructure	7,665,143	-	-	-	(7,665,143)
Developer repayment	268,332	-	-	-	(268,332)
Interest on long-term debt	873,632	1,253,602	55,924	-	435,894
Total governmental activities	$ 10,187,225	$ 2,145,578	$ 84,813	$ 11,519	(7,945,315)
General revenues:					
Unrestricted investment earnings					11,412
Miscellaneous income					240
Total general revenues					11,652
Change in net position					(7,933,663)
Net position - October 1, 2024					7,690,667
Net position - September 30, 2025					$ (242,996)

The accompanying notes are an integral part of this financial statement

NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET – GOVERNMENTAL FUNDS
September 30, 2025

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
ASSETS				
Cash and cash equivalents	$ 180,433	$ -	$ 232,488	$ 412,921
Investments	317,655	1,314,091	788	1,632,534
Assessments receivable	2,081	3,358	-	5,439
Due from other funds	-	34	-	34
Prepaid items	8,133	-	-	8,133
TOTAL ASSETS	$ 508,302	$ 1,317,483	$ 233,276	$ 2,059,061
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 50,843	$ -	$ -	$ 50,843
Due to other funds	34	-	-	34
TOTAL LIABILITIES	50,877	-	-	50,877
FUND BALANCES				
Nonspendable:				
Prepaid items	8,133	-	-	8,133
Restricted for:				
Debt service	-	1,317,483	-	1,317,483
Capital projects	-	-	233,276	233,276
Unassigned	449,292	-	-	449,292
TOTAL FUND BALANCES	457,425	1,317,483	233,276	2,008,184
TOTAL LIABILITIES AND FUND BALANCES	$ 508,302	$ 1,317,483	$ 233,276	$ 2,059,061

The accompanying notes are an integral part of this financial statement

NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2025

Total Governmental Fund Balances in the Balance Sheet	$ 2,008,184
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	18,673,035
Less accumulated depreciation	(1,376,781)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(351,646)
Original issue premium	(88,273)
Governmental bonds payable	(19,107,515)
Net Position of Governmental Activities	$ (242,996)

The accompanying notes are an integral part of this financial statement

NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2025

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
REVENUES				
Developer contributions	$ 28,889	$ -	$ 3,717	$ 32,606
Assessments	891,976	1,253,602	-	2,145,578
Miscellaneous revenue	240	-	-	240
Investment earnings	11,412	55,924	7,802	75,138
TOTAL REVENUES	932,517	1,309,526	11,519	2,253,562
EXPENDITURES				
General government	162,724	-	510	163,234
Maintenance and operations	390,120	-	24,725	414,845
Culture and recreation	140,647	-	-	140,647
Capital outlay	-	-	-	-
Debt				
Principal	42,707	385,000	-	427,707
Interest expense	22,558	858,337	-	880,895
TOTAL EXPENDITURES	758,756	1,243,337	25,235	2,027,328
EXCESS REVENUES OVER (UNDER) EXPENDITURES	173,761	66,189	(13,716)	226,234
OTHER SOURCES (USES)				
Transfers in (out)	(95,300)	-	95,300	-
Developer repayment	-	-	(268,332)	(268,332)
TOTAL OTHER SOURCES (USES)	(95,300)	-	(173,032)	(268,332)
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	78,461	66,189	(186,748)	(42,098)
FUND BALANCE				
Beginning of year	378,964	1,251,294	420,024	2,050,282
End of year	$ 457,425	$ 1,317,483	$ 233,276	$ 2,008,184

The accompanying notes are an integral part of this financial statement

NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

Year Ended September 30, 2025

Net Change in Fund Balances - Total Governmental Funds	$ (42,098)
Amount reported for governmental activities in the Statement of Activities are different because:	
Conveyances of infrastructure improvements to other governments previously capitalized capital assets is recorded as an expense in the Statement of Activities	(7,665,143)
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the Statement of Net Position and are eliminated in the Statement of Activities:	
Payments on long-term debt	427,707
Certain items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported expenditures in the governmental funds:	
Curent year provision for depreciation	(661,392)
Change in accrued interest payable	5,214
Provision for amortization of bond premium	2,049
Change in Net Position of Governmental Activities	$ (7,933,663)

The accompanying notes are an integral part of this financial statement

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

North Powerline Road Community Development District ("District") was created on June 5, 2018 by the Board of County Commissioners of Polk County, Florida Ordinance No. 18-036 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The boundaries of the District were amended by Ordinance Nos. 20-028, 20-046, 22-001, and 22-030. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. Two of Board members are affiliated with the Developer. In 2023, the Supervisors were elected through landowner voting. In 2024, two seats were elected in the general election by qualified electors, and the remaining seats were elected through landowner voting. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing Improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other Items not included among program revenues are reported instead as general revenues.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the economic financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon adopted budget and levied annually at a public hearing of the District. Debt Service Assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the Debt Service Assessments on their property subject to various provisions in the Bond documents.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Assessments (continued)

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest of long-term debt.

Capital Projects Fund

The capital projects fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure with the District.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
c) Interest bearing time deposits or savings accounts in qualified public depositories;
d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a"2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The District has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Capital Assets (continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Equipment	5
Stormwater	30
Roadways	30
Parks and recreation	30
Entry features	30

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

Committed fund balance - Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance - Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board can assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District’s Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE C - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
b) Public hearings are conducted to obtain public comments.
c) Prior to October 1, the budget is legally adopted by the District Board.
d) All budget changes must be approved by the District Board.
e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances, including certificates of deposit, were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments

The District's investments were held as follows at September 30, 2025:

Investment	Fair Value	Credit Risk	Maturities
Money Market Mutual Funds - First American Treasury Obligation CL Y	$ 693,271	S&P AAAm	Weighted average of the fund portfolio: 48 days
Money Market Mutual Funds - First American Government Obligation	621,608	S&P AAAm	Weighted average of the fund portfolio: 45 days
Investment in Local Government Surplus Funds Trust Fund (Florida PRIME)	317,655	S&P AAAm	Weighted average maturity 47 days
Total Investments	$ 1,632,534		

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

Credit risk - For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk - The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk - The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- Level 1: Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

- Level 2: Investments whose inputs – other than quotes market prices – are observable either directly or indirectly; and,
- Level 3: Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

The District participated in the following external investment pools:

The State Board of Administration for participation in the Local Government Investment Pool (Florida PrimeTM) created by Section 218.415, Florida Statutes is an investment pool that operates under investment guidelines established by Section 215.47, Florida Statutes. The District's investments in Florida PrimeTM, a qualified external investment pool, meet the requirements of GASB Statement No. 79 and are reported at amortized cost.

NOTE E – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2025 were as follows:

Fund	Transfer In	Transfer Out
General	$ -	$ 95,300
Capital projects	95,300	-
Total	$ 95,300	$ 95,300

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the general fund to the capital projects fund per the approved budget were made in order to accumulate funds for repairs and maintenance projects.

NOTE F – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025 was as follows:

	Balance 10/01/2024	Increases	Decreases	Balance 09/30/2025
Governmental activities:				
Capital assets, not being depreciated:				
Construction in progress	$ 16,261,837	$ -	$ (16,261,837)	$ -
Total capital assets, not being depreciated	16,261,837	-	(16,261,837)	-
Capital assets, being depreciated				
Equipment - financed purchase	233,744	-	-	233,744
Stormwater	4,825,357	5,088,652	-	9,914,009
Roadways	3,600,036	2,226,841	-	5,826,877
Parks and recreation	1,144,665	1,034,816	-	2,179,481
Entry features	272,539	246,385	-	518,924
Total capital assets, being depreciated	10,076,341	8,596,694	-	18,673,035
Less accumulated depreciation for:				
Equipment - financed purchase	59,217	46,749	-	105,966
Stormwater	321,690	330,467	-	652,157
Roadways	240,002	194,229	-	434,231
Parks and recreation	76,310	72,650	-	148,960
Entry features	18,170	17,297	-	35,467
Total accumulated depreciation	715,389	661,392	-	1,376,781
Total capital assets, being depreciated - net	9,360,952	7,935,302	-	17,296,254
Governmental activities capital assets - net	$25,622,789	$ 7,935,302	$ (16,261,837)	$ 17,296,254

Depreciation expense was charged to function/programs as follows:

Governmental activities:	
Culture and recreation	$ 46,749
Physical environment	614,643
Total depreciation expense	$ 661,392

NOTE F – CAPITAL ASSETS (CONTINUED)

During 2025, the District conveyed $7,665,143 to outside parties.

Developer contributions to the capital projects fund for the current fiscal year were $3,717.

NOTE G – LONG-TERM LIABILITIES

$12,685,000 Special Assessment Bonds, Series 2020 – On December 2, 2020, the District issued $12,685,000 in Special Assessment Bonds, Series 2020. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable May 2051. The Bonds bear interest ranging from 2.625% to 4.0% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2022.

$11,000,000 Special Assessment Bonds, Series 2022 – On May 25, 2022, the District issued $11,000,000 in Special Assessment Bonds, Series 2022. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable May 2052. The Bonds bear interest ranging from 4.750% to 5.625% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2023.

The Series 2020 and 2022 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2020 and 2022 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District is in compliance with those requirements of the Bond Indenture at September 30, 2025.

Financed Purchase Agreement

In April 2022, the District entered into a capital lease agreement for the acquisition of pool furniture and playground equipment. The total acquisition cost of the equipment was $102,745 which was recognized as a capital lease obligation. The term of the lease is from May 1, 2022 through April 1, 2027 and is payable in monthly installments of $2,391.

NOTE G – LONG-TERM LIABILITIES (CONTINUED)

Financed Purchase Agreement (continued)

In February 2024, the District entered into a capital lease agreement for the acquisition of pool furniture and playground equipment. The total acquisition cost of the equipment was $130,999 which was recognized as a capital lease obligation. The term of the lease is from February 1, 2024 through January 1, 2024 and is payable in monthly installments of $3,048.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2025:

	Balance 10/01/2024	Additions	Deletions	Balance 09/30/2025	Due Within One Year
Special Assessments Bonds, Series 2020	$ 11,895,000	$ -	$ 270,000	$ 11,625,000	$ 275,000
Special Assessments Bonds, Series 2022	7,460,000	-	115,000	7,345,000	125,000
Note payable - financed purchase	180,222	-	42,707	137,515	49,083
	19,535,222	-	427,707	19,107,515	449,083
Unamortized bond premium	90,322	-	2,049	88,273	-
	$ 19,625,544	$ -	$ 429,756	$ 19,195,788	$ 449,083

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2025 are as follows:

September 30,	Principal	Interest	Total
2026	$ 400,000	$ 845,788	$ 1,245,788
2027	415,000	831,256	1,246,256
2028	430,000	816,175	1,246,175
2029	450,000	799,869	1,249,869
2030	465,000	782,724	1,247,724
2031-2035	2,630,000	3,613,369	6,243,369
2036-2040	3,265,000	2,994,894	6,259,894
2041-2045	4,075,000	2,198,344	6,273,344
2046-2050	5,145,000	1,161,131	6,306,131
2051-2052	1,695,000	113,019	1,808,019
	$ 18,970,000	$ 14,156,569	$ 33,126,569

NOTE G – LONG-TERM LIABILITIES (CONTINUED)

The scheduled payments for years September 30, 2025 are as follows:

September 30,	Principal	Interest	Total
2026	$ 49,083	$ 16,182	$ 65,265
2027	44,178	9,133	53,311
2028	32,410	4,171	36,581
2029	11,844	344	12,188
2030	-	-	-
	$ 137,515	$ 29,830	$ 167,345

NOTE H – DEVELOPER TRANSACTIONS

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were $28,889. See Note F for other Developer transactions.

The Developer owns a portion of land within the District; therefore, assessment revenues in the debt service funds include the assessments levied on those lots owned by the Developer.

NOTE I - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE K - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

NOTE J – CONCENTRATION

The Districts activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District operations.

NORTH POWERLINE ROAD COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL – GENERAL FUND
Year Ended September 30, 2025

	* BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES			
Developer contributions	$ -	$ 28,889	$ 28,889
Assessments	887,027	891,976	4,949
Miscellaneous revenue	-	240	240
Investment earnings	-	11,412	11,412
TOTAL REVENUES	887,027	932,517	45,490
EXPENDITURES			
Current			
General government	176,627	162,724	13,903
Maintenance and operations	407,904	390,120	17,784
Culture and recreation	207,196	140,647	66,549
Debt			
Principal	-	42,707	(42,707)
Interest	-	22,558	(22,558)
TOTAL EXPENDITURES	791,727	758,756	32,971
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	95,300	173,761	78,461
OTHER FINANCING SOURCES (USES)			
Transfer in (out)	(95,300)	(95,300)	-
TOTAL OTHER FINANCING SOURCES (USES)	(95,300)	(95,300)	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	$ -	78,461	$ 78,461
FUND BALANCES			
Beginning of year		378,964	
End of year		$ 457,425	

* Original and final budget.

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors, Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

DMHB

DIBARTOLOMEO, MCBEE, HARTLEY & BARNES, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
North Powerline Road Community Development District
Polk County, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of North Powerline Road Community Development District, as of September 30, 2025 and for the year ended September 30, 2025, which collectively comprise the North Powerline Road Community Development District's basic financial statements and have issued our report thereon dated May 27, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

This report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
May 27, 2026

DMHB DiBARTOLOMEO, McBEE, HARTLEY & BARNES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Directors
North Powerline Road Community Development District
Polk County, Florida

We have examined North Powerline Road Community Development District, Polk County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of North Powerline Road Community Development District, Polk County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee Hartley & Barnes, P.A.
Fort Pierce, Florida
May 27, 2026

DMHB
DIBARTOLOMEO, MCBEE, HARTLEY & BARNES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

Management Letter

To the Board of Supervisors
North Powerline Road Community Development District
Polk County, Florida

Report on the Financial Statements

We have audited the financial statements of the North Powerline Road Community Development District ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated May 27, 2026.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 27, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

2222 Colonial Road, Suite 201 • Fort Pierce, Florida 34950 • 772-461-8833 • Fax: 772-461-8872
591 S.E. Port St. Lucie Blvd., • Port St. Lucie, Florida 34984 • 772-878-1952 • Fax: 772-878-1709

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not authorize a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the District's geographical boundaries during the fiscal year under audit.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the North Powerline Road Community Development District reported:

a. The total number of district employees compensated in the last pay period of the District's fiscal year as 0.
b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as 12.
c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as $4,800.
d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $777,776.
e. The District does not have any construction projects with a total cost of at least $65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the North Powerline Road Community Development District reported:

a. The rate or rates of non-ad valorem special assessments imposed by the District range from $948 to $1,774 per residential unit.
b. The total amount of special assessments collected by or on behalf of the District as $2,145,578.
c. The total amount of outstanding bonds issued by the District as $18,970,000.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
May 27, 2026

SECTION XI

SECTION A

North Powerline Road Community Development District
Performance Measures/Standards &
Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least two regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.
Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of two board meetings were held during the Fiscal Year.
Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.
Standard: 100% of meetings were advertised in accordance with Florida Statutes, on at least two mediums (i.e., newspaper, CDD website, electronic communications).
Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management.
Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.
Standard: 100% of site visits were successfully completed as described within district management services agreement
Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.
Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.
Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.
Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.
Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.
Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.
Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.
Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.
Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.
Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.
Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.
Achieved: Yes ☐ No ☐

Chair/Vice Chair:___________________________ Date:_______________
Print Name:_______________________________
North Powerline Road Community Development District

District Manager:___________________________ Date:_______________
Print Name:_______________________________
North Powerline Road Community Development District

SECTION B

North Powerline Road Community Development District
Performance Measures/Standards &
Annual Reporting Form

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least two regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.
Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of two board meetings were held during the Fiscal Year.
Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.
Standard: 100% of meetings were advertised in accordance with Florida Statutes, on at least two mediums (i.e., newspaper, CDD website, electronic communications).
Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management.
Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.
Standard: 100% of site visits were successfully completed as described within district management services agreement
Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections
Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.
Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.
Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.
Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation
Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.
Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.
Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.
Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports
Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.
Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.
Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.
Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit
Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.
Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.
Achieved: Yes ☐ No ☐

Chair/Vice Chair:___________________________ Date:_______________
Print Name:______________________________
North Powerline Road Community Development District

District Manager:___________________________ Date:_______________
Print Name:______________________________
North Powerline Road Community Development District

SECTION XII

SECTION C

Item will be provided under separate cover.

SECTION D

SECTION 1

North Powerline Road
Community Development District

Summary of Check Register

April 14, 2026 to July 14, 2026

Bank	Date	Check No.'s		Amount
General Fund				
	4/16/26	1091-1093	$	10,703.12
	4/22/26	1094-1095	$	16,370.67
	5/7/26	1096-1105	$	45,906.40
	5/14/26	1106	$	7,828.67
	5/21/26	1107-1112	$	18,685.62
	5/29/26	1113	$	100.00
	6/1/26	1114-1115	$	1,500.00
	6/5/26	1116-1121	$	10,842.48
	6/11/26	1122-1123	$	2,418.73
	6/18/26	1124-1130	$	17,853.69
	6/24/26	1131-1132	$	13,791.00
	7/9/26	1133-1139	$	25,114.51
		Autodrafts	$	49,066.40
			$	220,181.29
Supervisors - April 2026				
	Alexis J Diaz	50050	$	184.70
	Mauricio Garcia	50051	$	184.70
	Lindsey E Roden	50052	$	150.00
	Bobbie J Shockley	50053	$	150.00
	Jessica M Spencer	50054	$	184.70
			$	854.10
		Total Amount	**$**	**221,035.39**

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB	SUBCLASS / VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/16/26	00006	4/01/26	225	202604	320-53800-34000	FIELD MANAGEMENT-APR26	*	1,716.67		
		4/01/26	226	202604	310-51300-34000	MANAGEMENT FEES-APR26	*	3,958.33		
		4/01/26	226	202604	310-51300-35200	WEBSITE MANAGEMENT-APR26	*	113.58		
		4/01/26	226	202604	310-51300-35100	INFORMATION TECH-APR26	*	170.33		
		4/01/26	226	202604	310-51300-31300	DISSEMINATION SVCS-APR26	*	515.00		
		4/01/26	226	202604	330-57200-48300	AMENITY ACCESS-APR26	*	1,287.50		
		4/01/26	226	202604	310-51300-51000	OFFICE SUPPLIES	*	3.22		
		4/01/26	226	202604	310-51300-42000	POSTAGE	*	17.83		
		4/01/26	226	202604	310-51300-42500	COPIES	*	29.70		
		4/01/26	226	202604	310-51300-42500	COPIES-STAPLE BOS COVER	*	23.46		
						GOVERNMENTAL MANAGEMENT SERVICES-CF			7,835.62	001091
4/16/26	00032	3/19/26	14518	202602	310-51300-49100	BOUNDARY AMENDMENT #6	*	43.00		
		4/12/26	14762	202603	310-51300-31500	ATTORNEY SVCS-MAR26	*	2,609.50		
						KILINSKI VAN WYK PLLC			2,652.50	001092
4/16/26	00092	3/13/26	5392	202603	330-57200-48000	FIX COMPRESSOR OVERLOAD	*	215.00		
						MAINTAIN A/C SERVICES, INC.			215.00	001093
4/22/26	00053	4/02/26	70364248	202604	330-57200-48100	PEST CONTROL-APR26	*	40.00		
						MASSEY SERVICES INC.			40.00	001094
4/22/26	00044	4/20/26	04202026	202604	300-20700-10200	DEBT SVC TXFER S2020	*	9,341.50		
		4/20/26	04202026	202604	300-20700-10200	DEBT SVC TXFER S2022	*	6,989.17		
						NORTH POWERLINE ROAD CDD CO USBANK			16,330.67	001095
5/07/26	00014	4/30/26	022729	202604	310-51300-31100	ENGINEERING SVCS-APR26	*	905.00		
						ABSOLUTE ENGINEERING INC			905.00	001096

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/07/26	00093	2/28/26	1	202602	320-53800-48000		*	1,000.00		
			POND TRASH CLEANUP							
						GOVERNMENTAL MANAGEMENT SERVICES-			1,000.00	001097
5/07/26	00066	5/07/26	05072026	202605	300-15500-10000		*	3,048.12		
			DR PLAYGRND LEASE-JUN26							
						HEIDI BONNETT			3,048.12	001098
5/07/26	00034	12/30/25	21643	202512	320-53800-46300		*	975.00		
			TREE TRIMMING							
		4/01/26	23894	202604	320-53800-46200		*	13,332.00		
			LANDSCAPE MAINT-DR/HC APR							
		4/13/26	23369	202604	320-53800-46300		*	800.00		
			INSTALL BAHIA SOD							
		4/17/26	23481	202604	320-53800-47300		*	77.42		
			REPAIR DRIP LINE							
		4/21/26	23521	202604	320-53800-47300		*	71.66		
			RPLCD BUBBLER							
		5/01/26	23769	202605	320-53800-46200		*	13,332.00		
			LANDSCAPE MAINT-DR/HC MAY							
						PRINCE & SONS INC.			28,588.08	001099
5/07/26	00050	5/01/26	31703	202605	330-57200-48500		*	2,830.00		
			POOL MAINTENANCE-MAY26							
						MCDONNELL CORPORATION			2,830.00	001100
5/07/26	00084	5/01/26	4197950	202605	320-53800-47000		*	955.00		
			LAKE MAINTENANCE-MAY26							
						TIGRIS AQUATIC SERVICES LLC			955.00	001101
5/07/26	00054	5/07/26	05072026	202605	300-15500-10000		*	2,390.70		
			PLAYGRND/FUR LEASE-JUN26							
						WHFS LLC			2,390.70	001102
5/07/26	00051	3/24/26	17540	202603	330-57200-48200		*	1,230.00		
			CLEANING SVCS-MAR26							
						CSS CLEAN STAR SERVICES CENTRAL FL			1,230.00	001103
5/07/26	00032	4/12/26	14763	202603	310-51300-49100		*	1,219.50		
			BOUNDARY AMENDMENT #6-2							
						KILINSKI VAN WYK PLLC			1,219.50	001104
5/07/26	00034	3/27/26	22953	202603	320-53800-46300		*	3,740.00		
			TREE TRIMMING							
						PRINCE & SONS INC.			3,740.00	001105

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5/14/26	00006	5/01/26	232	202605	320-53800-34000		*	1,716.67		
			FIELD MANAGEMENT-MAY26							
		5/01/26	233	202605	310-51300-34000		*	3,958.33		
			MANAGEMENT FEES-MAY26							
		5/01/26	233	202605	310-51300-35200		*	113.58		
			WEBSITE MANAGEMENT-MAY26							
		5/01/26	233	202605	310-51300-35100		*	170.33		
			INFORMATION TECH-MAY26							
		5/01/26	233	202605	310-51300-31300		*	515.00		
			DISSEMINATION SVCS-MAY26							
		5/01/26	233	202605	330-57200-48300		*	1,287.50		
			AMENITY ACCESS MGMT-MAY2							
		5/01/26	233	202605	310-51300-51000		*	3.76		
			OFFICE SUPPLIES							
		5/01/26	233	202605	310-51300-42000		*	63.50		
			POSTAGE							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			7,828.67	001106
5/21/26	00051	4/28/26	17805	202604	330-57200-48200		*	1,290.00		
			CLEANING SVCS-APR26							
						CSS CLEAN STAR SERVICES CENTRAL FL			1,290.00	001107
5/21/26	00006	3/31/26	227	202603	330-57200-48000		*	178.58		
			AMENITY SIGNAGE REFRESH							
		3/31/26	228	202603	320-53800-48000		*	1,682.27		
			FENCE REPAIRS							
		3/31/26	229	202603	320-53800-48000		*	1,100.00		
			FENCE REPAIRS							
		3/31/26	230	202603	320-53800-49000		*	2,088.80		
			ADDITIONAL DOG STATIONS							
		3/31/26	231	202603	320-53800-48000		*	220.00		
			STORMWATER TRASH REMOVAL							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			5,269.65	001108
5/21/26	00032	5/15/26	14953	202604	310-51300-31500		*	6,081.40		
			ATTORNEY SVCS-APR26							
						KILINSKI VAN WYK PLLC			6,081.40	001109
5/21/26	00086	5/07/26	4855	202605	320-53800-47200		*	165.00		
			FOUNTAIN MAINTENANCE-MAY							
						LAKE PROS, LLC			165.00	001110
5/21/26	00044	5/19/26	05192026	202605	300-20700-10200		*	3,320.21		
			DEBT SVC TXFER S2020							
		5/19/26	05192026	202605	300-20700-10200		*	2,484.12		
			DEBT SVC TXFER S2022							
						NORTH POWERLINE ROAD CDD CO USBANK			5,804.33	001111

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5/21/26	00034	5/01/26	23874	202605	320-53800-47300		*	75.24		
			FIX DRIP LINE							
						PRINCE & SONS INC.			75.24	001112
5/29/26	00060	5/15/26	1152	202605	330-57200-34500		*	100.00		
			CAMERA MONITORING-MAY26							
						CURRENT DEMANDS ELECTRICAL			100.00	001113
6/01/26	00032	6/01/26	06012026	202606	310-51300-49100		*	1,500.00		
			BOUNDARY AMEND FILING FEE							
		6/01/26	06012026	202606	310-51300-49100		V	1,500.00-		
			BOUNDARY AMEND FILING FEE							
						KILINSKI VAN WYK PLLC			.00	001114
6/01/26	00077	6/01/26	06012026	202606	310-51300-49100		*	1,500.00		
			BOUNDARY AMEND FILING FEE							
						POLK COUNTY BOARD OF COUNTY			1,500.00	001115
6/05/26	00061	5/28/26	90118926	202605	310-51300-32200		*	4,150.00		
			AUDIT FYE 2025							
						DIBARTOLOMEO MCBEE HARTLEY & BARNES			4,150.00	001116
6/05/26	00066	6/04/26	06042026	202606	300-15500-10000		*	3,048.12		
			DR PLAYGRND LEASE-JUL26							
						HEIDI BONNETT			3,048.12	001117
6/05/26	00053	5/27/26	70658776	202605	330-57200-48100		*	40.00		
			PEST CONTROL-MAY26							
						MASSEY SERVICES INC.			40.00	001118
6/05/26	00084	6/01/26	4197951	202606	320-53800-47000		*	955.00		
			LAKE MAINTENANCE-JUN26							
						TIGRIS AQUATIC SERVICES LLC			955.00	001119
6/05/26	00094	5/31/26	00077349	202605	310-51300-48000		*	258.66		
			NOT OF BOS MTG 05/11/26							
						USA TODAY MEDIA CORP			258.66	001120
6/05/26	00054	6/04/26	06042026	202606	300-15500-10000		*	2,390.70		
			PLAYGRND/FUR LEASE-JUL26							
						WHFS LLC			2,390.70	001121
6/11/26	00014	5/31/26	022751	202605	310-51300-31100		*	1,150.73		
			ENGINEERING SVCS-MAY26							
						ABSOLUTE ENGINEERING INC			1,150.73	001122

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6/11/26	00032	5/15/26	14954	202604	310-51300-49100		*	1,268.00		
			BOUNDARY AMENDMENT #6-3							
						KILINSKI VAN WYK PLLC			1,268.00	001123
6/18/26	00051	5/27/26	18055	202605	330-57200-48200		*	1,510.00		
			CLEANING SVCS-MAY26							
						CSS CLEAN STAR SERVICES CENTRAL FL			1,510.00	001124
6/18/26	00060	4/07/26	115819	202604	330-57200-48000		*	225.00		
			REPLACE CHEKT CAMERA							
		6/15/26	1168	202606	330-57200-34500		*	100.00		
			CAMERA MONITORING-JUN26							
						CURRENT DEMANDS ELECTRICAL			325.00	001125
6/18/26	00006	4/30/26	234	202604	320-53800-48000		*	330.00		
			REPAIR ENTRY LIGHTS							
		4/30/26	235	202604	320-53800-48000		*	1,016.69		
			WELL LIGHTS-PRPOSAL#512							
		4/30/26	236	202604	330-57200-48000		*	2,506.64		
			ENTRY BENCHES-PROPOSAL513							
		6/01/26	237	202606	320-53800-34000		*	1,716.67		
			FIELD MANAGEMENT-JUN26							
		6/01/26	238	202606	310-51300-34000		*	3,958.33		
			MANAGEMENT FEES-JUN26							
		6/01/26	238	202606	310-51300-35200		*	113.58		
			WEBSITE MANAGEMENT-JUN26							
		6/01/26	238	202606	310-51300-35100		*	170.33		
			INFORMATION TECH-JUN26							
		6/01/26	238	202606	310-51300-31300		*	515.00		
			DISSEMINATION SVCS-JUN26							
		6/01/26	238	202606	330-57200-48300		*	1,287.50		
			AMENITY ACCESS-JUN26							
		6/01/26	238	202606	310-51300-51000		*	.54		
			OFFICE SUPPLIES							
		6/01/26	238	202606	310-51300-42000		*	28.55		
			POSTAGE							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			11,643.83	001126
6/18/26	00053	6/10/26	71083050	202606	330-57200-48100		*	40.00		
			PEST CONTROL-JUN26							
						MASSEY SERVICES INC.			40.00	001127
6/18/26	00044	6/17/26	06172026	202606	300-20700-10200		*	774.57		
			DEBT SVC TXFER S2020							
		6/17/26	06172026	202606	300-20700-10200		*	579.52		
			DEBT SVC TXFER S2022							
						NORTH POWERLINE ROAD CDD CO USBANK			1,354.09	001128

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6/18/26	00034	5/29/26	24404	202605	320-53800-47300		*	100.77		
			REPLACE NOZZLES/BUBBLER							
						PRINCE & SONS INC.			100.77	001129
6/18/26	00050	6/01/26	32142	202606	330-57200-48500		*	2,830.00		
			POOL MAINTENANCE-JUN26							
		6/01/26	32142	202606	330-57200-48500		*	50.00		
			ADDITIONAL FUEL CHARGE							
						MCDONNELL CORPORATION			2,880.00	001130
6/24/26	00032	6/16/26	15193	202605	310-51300-31500		*	459.00		
			ATTORNEY SVCS-MAY26							
						KILINSKI VAN WYK PLLC			459.00	001131
6/24/26	00034	6/01/26	24365	202606	320-53800-46200		*	13,332.00		
			LANDSCAPE MAINT-DR/HC-JUN							
						PRINCE & SONS INC.			13,332.00	001132
7/09/26	00060	6/30/26	28804	202606	330-57200-48300		*	153.49		
			CDVI PROXIMITY CARDS							
						CURRENT DEMANDS ELECTRICAL			153.49	001133
7/09/26	00066	7/09/26	07092026	202607	300-15500-10000		*	3,048.12		
			DR PLAYGRND LEASE-AUG26							
						HEIDI BONNETT			3,048.12	001134
7/09/26	00069	6/29/26	102768	202606	330-57200-34500		*	2,405.20		
			SECURITY SVC-6/22-6/28/26							
						NATION SECURITY SERVICES LLC			2,405.20	001135
7/09/26	00034	7/01/26	24840	202607	320-53800-46200		*	13,332.00		
			LANDSCAPE MAINT-DR/HC-JUL							
						PRINCE & SONS INC.			13,332.00	001136
7/09/26	00050	7/01/26	AV32537	202607	330-57200-48500		*	2,830.00		
			POOL MAINTENANCE-JUL26							
						MCDONNELL CORPORATION			2,830.00	001137
7/09/26	00084	7/01/26	4197952	202607	320-53800-47000		*	955.00		
			LAKE MAINTENANCE-JUL26							
						TIGRIS AQUATIC SERVICES LLC			955.00	001138
7/09/26	00054	7/09/26	07092026	202607	300-15500-10000		*	2,390.70		
			PLAYGRND/FUR LEASE-AUG26							
						WHFS LLC			2,390.70	001139
						TOTAL FOR BANK A		171,114.89		

NPRC NORTH POWER LI BOH

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4/15/26	00016	4/10/26	4021-03.	202603	330-57200-43200		*	375.58		
			596 JETT LN-MAR.26			CITY OF DAVENPORT			375.58	080079
4/15/26	00024	4/09/26	0376-03.	202603	320-53800-43000		*	199.29		
			1554 SWAN SWIM DR-MAR.26			DUKE ENERGY PAYMENT PROCESSING			199.29	080080
4/15/26	00024	4/09/26	3654-03.	202603	320-53800-43000		*	75.38		
			596 JETT LN-MAR.26			DUKE ENERGY PAYMENT PROCESSING			75.38	080081
4/15/26	00024	4/09/26	4001-03.	202603	320-53800-43000		*	150.97		
			102 TINY FLOWER RD-MAR.26			DUKE ENERGY PAYMENT PROCESSING			150.97	080082
4/15/26	00024	4/09/26	5939-03.	202603	330-57200-43000		*	982.03		
			596 JETT LN-MAR.26			DUKE ENERGY PAYMENT PROCESSING			982.03	080083
4/15/26	00024	4/13/26	0838-03.	202603	320-53800-43100		*	2,946.06		
			0 SOUTH BLVD-MAR.26			DUKE ENERGY PAYMENT PROCESSING			2,946.06	080084
4/20/26	00024	4/17/26	0934-04.	202604	320-53800-43100		*	1,609.21		
			00 N BLVD-APR.26			DUKE ENERGY PAYMENT PROCESSING			1,609.21	080085
5/06/26	00024	4/23/26	3828-04.	202604	320-53800-43100		*	3,113.66		
			0000 US HWY 17 92-APR.26			DUKE ENERGY PAYMENT PROCESSING			3,113.66	080086
5/06/26	00024	4/24/26	6906-04.	202604	320-53800-43100		*	5,049.15		
			620 NORTH BLVD-APR.26			DUKE ENERGY PAYMENT PROCESSING			5,049.15	080087
5/06/26	00024	4/29/26	3645-04.	202604	320-53800-43000		*	148.24		
			3225 GOOSE RD-APR.26			DUKE ENERGY PAYMENT PROCESSING			148.24	080088
5/06/26	00024	5/01/26	4579-04.	202604	320-53800-43000		*	30.80		
			2360 WHITE TAIL ST-APR.26			DUKE ENERGY PAYMENT PROCESSING			30.80	080089
5/06/26	00024	5/01/26	9660-04.	202604	320-53800-43000		*	67.78		
			2215 DOE RUN DR-APR.26			DUKE ENERGY PAYMENT PROCESSING			67.78	080090

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5/06/26	00089	4/25/26	5225-05.	202605	330-57200-44000		*	139.47		
			596 JET LANE-MAY.26							
						FRONTIER COMMUNICATIONS			139.47	080091
5/14/26	00016	5/10/26	4021-04.	202604	330-57200-43200		*	358.58		
			596 JETT LN-APR.26							
						CITY OF DAVENPORT			358.58	080092
5/14/26	00024	5/08/26	0376-04.	202604	320-53800-43000		*	67.08		
			1554 SWAN SWIM DR-APR.26							
						DUKE ENERGY PAYMENT PROCESSING			67.08	080093
5/14/26	00024	5/08/26	3654-04.	202604	320-53800-43000		*	67.04		
			596 JETT LN-APR.26							
						DUKE ENERGY PAYMENT PROCESSING			67.04	080094
5/14/26	00024	5/08/26	4001-04.	202604	320-53800-43000		*	134.46		
			102 TINY FLOWER RD-APR.26							
						DUKE ENERGY PAYMENT PROCESSING			134.46	080095
5/14/26	00024	5/08/26	5939-04.	202604	330-57200-43000		*	895.93		
			596 JETT LN-APR.26							
						DUKE ENERGY PAYMENT PROCESSING			895.93	080096
5/20/26	00024	5/13/26	0838-04.	202604	320-53800-43100		*	2,946.06		
			0 SOUTH BLVD-APR.26							
						DUKE ENERGY PAYMENT PROCESSING			2,946.06	080097
5/20/26	00024	5/18/26	0934-05.	202605	320-53800-43100		*	1,609.21		
			00 N BLVD MAY.26							
						DUKE ENERGY PAYMENT PROCESSING			1,609.21	080098
5/28/26	00024	5/22/26	6906-05.	202605	320-53800-43100		*	5,047.47		
			620 NORTH BLVD-MAY.26							
						DUKE ENERGY PAYMENT PROCESSING			5,047.47	080099
5/28/26	00055	5/26/26	53-BID-8	202605	330-57200-48501		*	280.35		
			POOL PERMIT FY 2026							
						FLORIDA DEPARTMENT OF HEALTH			280.35	080100
6/04/26	00024	5/21/26	3828-05.	202605	320-53800-43100		*	3,113.66		
			0000 US HIGHWAY-MAY.26							
						DUKE ENERGY PAYMENT PROCESSING			3,113.66	080101
6/04/26	00024	5/28/26	3645-05.	202605	320-53800-43000		*	137.98		
			3225 GOOSE RD-MAY.26							
						DUKE ENERGY PAYMENT PROCESSING			137.98	080102

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6/04/26	00024	6/01/26	4579-05.	202605	320-53800-43000		*	30.80		
			2360 WHITE TAIL ST-MAY.26			DUKE ENERGY PAYMENT PROCESSING			30.80	080103
6/04/26	00024	6/01/26	9660-05.	202605	320-53800-43000		*	61.87		
			2215 DOE RUN DR-MAY.26			DUKE ENERGY PAYMENT PROCESSING			61.87	080104
6/10/26	00024	6/08/26	3654-05.	202605	320-53800-43000		*	64.20		
			596 JETT LN-MAY.26			DUKE ENERGY PAYMENT PROCESSING			64.20	080105
6/10/26	00024	6/08/26	4001-05.	202605	320-53800-43000		*	129.76		
			102 TINY FLOWER RD-MAY.26			DUKE ENERGY PAYMENT PROCESSING			129.76	080106
6/10/26	00024	6/08/26	5939-05.	202605	330-57200-43000		*	1,025.80		
			596 JETT LN-MAY.26			DUKE ENERGY PAYMENT PROCESSING			1,025.80	080107
6/15/26	00016	6/10/25	4021-05.	202605	330-57200-43200		*	503.54		
			596 JETT LN-MAY.26			CITY OF DAVENPORT			503.54	080108
6/15/26	00024	6/11/26	0838-05.	202605	320-53800-43100		*	2,941.56		
			0 SOUTH BLVD-MAY.26			DUKE ENERGY PAYMENT PROCESSING			2,941.56	080109
6/15/26	00089	5/25/26	5225-06.	202606	330-57200-44000		*	139.47		
			0 SOUTH BLVD-JUN.26			FRONTIER COMMUNICATIONS			139.47	080110
6/23/26	00024	6/16/26	0934-06.	202606	320-53800-43100		*	1,605.16		
			00 N BLVD-JUN.26			DUKE ENERGY PAYMENT PROCESSING			1,605.16	080111
6/23/26	00024	6/22/26	3828-06.	202606	320-53800-43100		*	3,105.92		
			0000 US HIGHWAY-JUN.26			DUKE ENERGY PAYMENT PROCESSING			3,105.92	080112
6/29/26	00024	6/24/26	6906-06.	202606	320-53800-43100		*	5,038.50		
			620 NORTH BLVD-JUN.26			DUKE ENERGY PAYMENT PROCESSING			5,038.50	080113
6/29/26	00024	6/29/26	3645-06.	202606	320-53800-43000		*	145.05		
			3225 GOOSE RD-JUN.26			DUKE ENERGY PAYMENT PROCESSING			145.05	080114

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7/08/26	00024	7/01/26	4579-06.	202606	320-53800-43000		*	30.80		
			2360 WHITE TAIL ST-JUN.26							
						DUKE ENERGY PAYMENT PROCESSING			30.80	080115
7/08/26	00024	7/01/26	9660-06.	202606	320-53800-43000		*	54.24		
			2215 DOE RUN DR-JUN.26							
						DUKE ENERGY PAYMENT PROCESSING			54.24	080116
7/08/26	00089	6/25/26	5225-07.	202607	330-57200-44000		*	139.47		
			0 SOUTH BLVD-JUL.26							
						FRONTIER COMMUNICATIONS			139.47	080117
7/14/26	00016	7/10/26	4021-06.	202606	330-57200-43200		*	462.40		
			596 JETT LN-JUN.26							
						CITY OF DAVENPORT			462.40	080118
7/14/26	00024	7/09/26	3654-06.	202606	320-53800-43000		*	74.92		
			596 JETT LN PUMP-JUN.26							
						DUKE ENERGY PAYMENT PROCESSING			74.92	080119
7/14/26	00024	7/09/26	4001-06.	202606	320-53800-43000		*	139.43		
			102 TINY FLOWER RD-JUN.26							
						DUKE ENERGY PAYMENT PROCESSING			139.43	080120
7/14/26	00024	7/09/26	5939-06.	202606	330-57200-43000		*	886.51		
			596 JETT LN-JUN.26							
						DUKE ENERGY PAYMENT PROCESSING			886.51	080121
7/14/26	00024	7/13/26	0838-06.	202606	320-53800-43100		*	2,941.56		
			0 SOUTH BLVD-JUN.26							
						DUKE ENERGY PAYMENT PROCESSING			2,941.56	080122

TOTAL FOR BANK Z 49,066.40

TOTAL FOR REGISTER 220,181.29

SECTION 2

North Powerline Road

Community Development District

Unaudited Financial Reporting

May 31, 2026

Table of Contents

North Powerline Road

Community Development District

Combined Balance Sheet

May 31, 2026

	General Fund	*Capital Reserve Fund*	*Debt Service Funds*	*Capital Project Funds*	*Total Governmental Funds*
Assets:					
Operating Account	$ 178,537	$ -	$ -	$ -	$ 178,537
State Board of Administration	$ 675,112	$ -	$ -	$ -	$ 675,112
Investments:					
Capital Reserve - Money Market	$ -	$ 322,165	$ -	$ -	$ 322,165
Series 2020					
Reserve	$ -	$ -	$ 355,933	$ -	$ 355,933
Revenue	$ -	$ -	$ 354,500	$ -	$ 354,500
Prepayment	$ -	$ -	$ 313	$ -	$ 313
Series 2022					
Reserve	$ -	$ -	$ 265,234	$ -	$ 265,234
Revenue	$ -	$ -	$ 370,531	$ -	$ 370,531
Construction - Phase 4	$ -	$ -	$ -	$ 807	$ 807
Due from Developer	$ 1,269	$ -	$ -	$ -	$ 1,269
Prepaid Expenses	$ 6,545	$ -	$ -	$ -	$ 6,545
Total Assets	**$ 861,463**	**$ 322,165**	**$ 1,346,511**	**$ 807**	**$ 2,530,946**
Liabilities:					
Accounts Payable	$ 21,165	$ -	$ -	$ -	$ 21,165
Total Liabilites	**$ 21,165**	**$ -**	**$ -**	**$ 0**	**$ 21,165**
Fund Balance:					
Nonspendable:					
Prepaid Items	$ 6,545	$ -	$ -	$ -	$ 6,545
Restricted for:					
Debt Service - Series 2020	$ -	$ -	$ 710,746	$ -	$ 710,746
Debt Service - Series 2022	$ -	$ -	$ 635,765	$ -	$ 635,765
Capital Projects - Series 2022	$ -	$ -	$ -	$ 807	$ 807
Assigned for:					
Capital Reserves	$ -	$ 322,165	$ -	$ -	$ 322,165
Unassigned	$ 833,753	$ -	$ -	$ -	$ 833,753
Total Fund Balances	**$ 840,299**	**$ 322,165**	**$ 1,346,511**	**$ 807**	**$ 2,509,782**
Total Liabilities & Fund Balance	$ 861,463	$ 322,165	$ 1,346,511	$ 807	$ 2,530,946

North Powerline Road

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Assessments - Tax Roll	$ 898,933	$ 898,933	$ 894,376	$ (4,557)
Assessments - Direct Bill	$ 64,728	$ 64,726	$ 64,726	$ -
Interest	$ -	$ -	$ 15,467	$ 15,467
Boundary Amendment Contribution	$ -	$ -	$ 2,531	$ 2,531
Total Revenues	**$ 963,661**	**$ 963,659**	**$ 977,100**	**$ 13,441**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 12,000	$ 8,000	$ 6,200	$ 1,800
Employer FICA Expense	$ 918	$ 612	$ 474	$ 138
Engineering	$ 15,000	$ 10,000	$ 2,291	$ 7,709
Attorney	$ 30,000	$ 20,000	$ 19,242	$ 758
Annual Audit	$ 4,150	$ 4,150	$ 4,150	$ -
Assessment Administration	$ 8,755	$ 8,755	$ 8,755	$ -
Arbitrage	$ 1,350	$ 450	$ 450	$ -
Dissemination	$ 7,180	$ 4,787	$ 4,120	$ 667
Trustee Fees	$ 13,335	$ 6,022	$ 6,022	$ -
Management Fees	$ 47,500	$ 31,667	$ 31,667	$ -
Information Technology	$ 2,044	$ 1,363	$ 1,363	$ 0
Website Maintenance	$ 1,363	$ 908	$ 909	$ (0)
Postage & Delivery	$ 1,300	$ 867	$ 742	$ 125
Insurance	$ 7,626	$ 7,626	$ 7,460	$ 166
Copies	$ 500	$ 333	$ 147	$ 187
Legal Advertising	$ 5,000	$ 3,333	$ 2,017	$ 1,317
Other Current Charges	$ 1,250	$ 833	$ 408	$ 426
Boundary Amendment Expense	$ -	$ -	$ 2,531	$ (2,531)
Office Supplies	$ 250	$ 167	$ 23	$ 143
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Total General & Administrative	**$ 159,696**	**$ 110,047**	**$ 99,143**	**$ 10,904**
Operations & Maintenance				
Field Expenditures				
Property Insurance	$ 24,760	$ 24,760	$ 14,941	$ 9,819
Field Management	$ 20,600	$ 13,733	$ 13,733	$ -
Landscape Maintenance	$ 185,000	$ 123,333	$ 103,945	$ 19,389
Landscape Replacement	$ 30,000	$ 20,000	$ 9,015	$ 10,985
Lake Maintenance	$ 18,313	$ 12,209	$ 7,640	$ 4,569
Fountain Maintenance	$ 1,872	$ 1,248	$ 165	$ 1,083
Streetlights	$ 165,000	$ 110,000	$ 102,125	$ 7,875
Electric	$ 9,900	$ 6,600	$ 3,869	$ 2,731
Water & Sewer	$ 2,640	$ 1,760	$ -	$ 1,760
Sidewalk & Asphalt Maintenance	$ 2,500	$ 1,667	$ -	$ 1,667
Irrigation Repairs	$ 7,500	$ 5,000	$ 2,718	$ 2,282
General Repairs & Maintenance	$ 20,000	$ 13,333	$ 14,083	$ (749)
Hog Trap	$ 5,000	$ 3,333	$ -	$ 3,333
Contingency	$ 7,500	$ 7,500	$ 16,297	$ (8,797)
Subtotal Field Expenditures	**$ 500,585**	**$ 344,476**	**$ 288,530**	**$ 55,947**

North Powerline Road

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Amenity Expenditures				
Amenity - Electric	$ 15,000	$ 10,000	$ 7,254	$ 2,746
Amenity - Water	$ 4,400	$ 2,933	$ 3,332	$ (399)
Playground Lease	$ 65,266	$ 43,511	$ 43,511	$ 0
Pool Furniture Repair/Replacement	$ 8,000	$ 5,333	$ -	$ 5,333
Internet	$ 1,625	$ 1,083	$ 1,136	$ (52)
Pest Control	$ 1,120	$ 747	$ 320	$ 427
Janitorial Services	$ 14,060	$ 9,373	$ 9,070	$ 303
Security Services	$ 25,000	$ 16,667	$ 2,187	$ 14,479
Pool Maintenance	$ 33,960	$ 22,640	$ 22,560	$ 80
Swimming Pool Permit	$ -	$ -	$ 280	$ (280)
Amenity Access Management	$ 15,450	$ 10,300	$ 10,300	$ -
Amenity Repairs & Maintenance	$ 12,500	$ 8,333	$ 7,302	$ 1,031
Holiday Decorations	$ 15,500	$ 15,500	$ 15,300	$ 200
Contingency	$ 7,500	$ 5,000	$ -	$ 5,000
Subtotal Amenity Expenditures	**$ 219,381**	**$ 151,421**	**$ 122,552**	**$ 28,868**
Total Operations & Maintenance	**$ 719,965**	**$ 495,897**	**$ 411,082**	**$ 84,815**
Total Expenditures	**$ 879,661**	**$ 605,944**	**$ 510,225**	**$ 95,719**
Other Financing Uses				
Transfer Out - Capital Reserves	$ 84,000	$ 84,000	$ 84,000	$ -
Total Other Financing Uses	**$ 84,000**	**$ 84,000**	**$ 84,000**	**$ -**
Total Expenditures & Other Financing Uses	**$ 963,661**	**$ 689,944**	**$ 594,225**	**$ 95,719**
Net Change in Fund Balance	**$ -**		**$ 382,875**	
Fund Balance - Beginning	$ -		$ 457,424	
Fund Balance - Ending	$ -		$ 840,299	

North Powerline Road

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues				
Interest	$ 2,973	$ 2,973	$ 5,677	$ 2,704
Total Revenues	**$ 2,973**	**$ 2,973**	**$ 5,677**	**$ 2,704**
Expenditures:				
Contingency	$ 1,000	$ 667	$ -	$ 667
Total Expenditures	**$ 1,000**	**$ 667**	**$ -**	**$ 667**
Excess (Deficiency) of Revenues over Expenditures	**$ 1,973**		**$ 5,677**	
Other Financing Sources				
Transfer In - General Fund	$ 84,000	$ 84,000	$ 84,000	$ -
Total Other Financing Sources	**$ 84,000**	**$ 84,000**	**$ 84,000**	**$ -**
Net Change in Fund Balance	**$ 85,973**		**$ 89,677**	
Fund Balance - Beginning	$ 220,909		$ 232,488	
Fund Balance - Ending	$ 306,882		$ 322,165	

North Powerline Road

Community Development District

Debt Service Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Assessments - Tax Roll	$ 712,525	$ 712,525	$ 708,913	$ (3,612)
Interest	$ 15,600	$ 15,600	$ 19,316	$ 3,716
Total Revenues	**$ 728,125**	**$ 728,125**	**$ 728,228**	**$ 104**
Expenditures:				
Interest - 11/1	$ 218,847	$ 218,847	$ 218,847	$ -
Principal - 5/1	$ 275,000	$ 275,000	$ 275,000	$ -
Interest - 5/1	$ 218,847	$ 218,847	$ 218,847	$ -
Total Expenditures	**$ 712,694**	**$ 712,694**	**$ 712,694**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 15,431		$ 15,534	
Fund Balance - Beginning	$ 338,378		$ 695,211	
Fund Balance - Ending	$ 353,809		$ 710,746	

North Powerline Road

Community Development District

Debt Service Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Assessments - On Roll	$ 533,100	$ 533,100	$ 530,397	$ (2,702)
Interest	$ 13,131	$ 13,131	$ 16,190	$ 3,059
Total Revenues	**$ 546,231**	**$ 546,231**	**$ 546,587**	**$ 357**
Expenditures:				
Interest - 11/1	$ 204,047	$ 204,047	$ 204,047	$ -
Principal - 5/1	$ 125,000	$ 125,000	$ 125,000	$ -
Interest - 5/1	$ 204,047	$ 204,047	$ 204,047	$ -
Total Expenditures	**$ 533,094**	**$ 533,094**	**$ 533,094**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 13,137		$ 13,494	
Net Change in Fund Balance	**$ 13,137**		**$ 13,494**	
Fund Balance - Beginning	$ 356,084		$ 622,272	
Fund Balance - Ending	$ 369,221		$ 635,765	

North Powerline Road

Community Development District

Capital Projects Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues				
Interest	$ -	$ -	$ 18	$ 18
Total Revenues	**$ -**	**$ -**	**$ 18**	**$ 18**
Expenditures:				
Capital Outlay - Phase 4	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	**$ -**		**$ 18**	
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ -**		**$ 18**	
Fund Balance - Beginning	$ -		$ 789	
Fund Balance - Ending	$ -		$ 807	

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	$ 4,330	$ 1,177	$ 11,800	$ 4,174	$ -	$ -	$ -	$ -	$ 894,376
Assessments - Direct Bill	$ -	$ 32,363	$ -	$ -	$ -	$ 16,181	$ -	$ 16,181	$ -	$ -	$ -	$ -	$ 64,726
Interest	$ 1,158	$ 594	$ 502	$ 1,905	$ 2,976	$ 3,027	$ 2,737	$ 2,568	$ -	$ -	$ -	$ -	$ 15,467
Boundary Amendment Contribution	$ -	$ -	$ -	$ -	$ -	$ 43	$ 1,220	$ 1,269	$ -	$ -	$ -	$ -	$ 2,531
Total Revenues	**$ 1,158**	**$ 54,902**	**$ 848,741**	**$ 4,615**	**$ 7,306**	**$ 20,428**	**$ 15,757**	**$ 24,192**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 977,100**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ 1,600	$ 200	$ 800	$ 800	$ -	$ 1,800	$ 1,000	$ -	$ -	$ -	$ -	$ -	$ 6,200
Employer FICA Expense	$ 122	$ 15	$ 61	$ 61	$ -	$ 138	$ 77	$ -	$ -	$ -	$ -	$ -	$ 474
Engineering	$ 235	$ -	$ -	$ -	$ -	$ -	$ 905	$ 1,151	$ -	$ -	$ -	$ -	$ 2,291
Attorney	$ 1,935	$ 3,367	$ 371	$ 1,286	$ 3,133	$ 2,610	$ 6,081	$ 459	$ -	$ -	$ -	$ -	$ 19,242
Annual Audit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,150	$ -	$ -	$ -	$ -	$ 4,150
Assessment Administration	$ 8,755	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,755
Arbitrage	$ -	$ -	$ -	$ 450	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 450
Dissemination	$ 515	$ 515	$ 515	$ 515	$ 515	$ 515	$ 515	$ 515	$ -	$ -	$ -	$ -	$ 4,120
Trustee Fees	$ 2,696	$ -	$ -	$ 3,326	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,022
Management Fees	$ 3,958	$ 3,958	$ 3,958	$ 3,958	$ 3,958	$ 3,958	$ 3,958	$ 3,958	$ -	$ -	$ -	$ -	$ 31,667
Information Technology	$ 170	$ 170	$ 170	$ 170	$ 170	$ 170	$ 170	$ 170	$ -	$ -	$ -	$ -	$ 1,363
Website Maintenance	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ 114	$ -	$ -	$ -	$ -	$ 909
Postage & Delivery	$ 98	$ 19	$ 10	$ 481	$ 24	$ 28	$ 18	$ 64	$ -	$ -	$ -	$ -	$ 742
Insurance	$ 7,460	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,460
Printing & Binding	$ -	$ -	$ 94	$ -	$ -	$ -	$ 53	$ -	$ -	$ -	$ -	$ -	$ 147
Legal Advertising	$ 1,030	$ -	$ -	$ -	$ 728	$ -	$ -	$ 259	$ -	$ -	$ -	$ -	$ 2,017
Other Current Charges	$ 58	$ 44	$ 59	$ 44	$ 42	$ 43	$ 59	$ 59	$ -	$ -	$ -	$ -	$ 408
Boundary Amendment Expense	$ -	$ -	$ -	$ -	$ 43	$ 1,220	$ 1,268	$ -	$ -	$ -	$ -	$ -	$ 2,531
Office Supplies	$ 3	$ 3	$ 3	$ 1	$ 3	$ 3	$ 3	$ 4	$ -	$ -	$ -	$ -	$ 23
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Total General & Administrative	**$ 28,924**	**$ 8,407**	**$ 6,155**	**$ 11,206**	**$ 8,730**	**$ 10,598**	**$ 14,222**	**$ 10,901**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 99,143**
Operations & Maintenance													
Field Expenditures													
Property Insurance	$ 14,941	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 14,941
Field Management	$ 1,717	$ 1,717	$ 1,717	$ 1,717	$ 1,717	$ 1,717	$ 1,717	$ 1,717	$ -	$ -	$ -	$ -	$ 13,733
Landscape Maintenance	$ 10,556	$ 10,556	$ 13,332	$ 13,332	$ 13,332	$ 16,172	$ 13,332	$ 13,332	$ -	$ -	$ -	$ -	$ 103,945
Landscape Replacement	$ 3,500	$ -	$ 975	$ -	$ -	$ 3,740	$ 800	$ -	$ -	$ -	$ -	$ -	$ 9,015
Lake Maintenance	$ 955	$ 955	$ 955	$ 955	$ 955	$ 955	$ 955	$ 955	$ -	$ -	$ -	$ -	$ 7,640
Fountain Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 165	$ -	$ -	$ -	$ -	$ 165
Streetlights	$ 12,811	$ 12,811	$ 12,817	$ 12,819	$ 12,718	$ 12,718	$ 12,718	$ 12,712	$ -	$ -	$ -	$ -	$ 102,125
Electric	$ 453	$ 375	$ 508	$ 394	$ 312	$ 887	$ 515	$ 425	$ -	$ -	$ -	$ -	$ 3,869
Water & Sewer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sidewalk & Asphalt Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Irrigation Repairs	$ 449	$ 824	$ 882	$ 156	$ 81	$ -	$ 149	$ 176	$ -	$ -	$ -	$ -	$ 2,718
General Repairs & Maintenance	$ 3,695	$ 810	$ -	$ 4,229	$ 1,000	$ 3,002	$ 1,347	$ -	$ -	$ -	$ -	$ -	$ 14,083
Hog Trap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingency	$ 2,126	$ 2,397	$ 4,542	$ 5,143	$ -	$ 2,089	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,297
Subtotal Field Expenditures	**$ 51,204**	**$ 30,446**	**$ 35,728**	**$ 38,745**	**$ 30,115**	**$ 41,279**	**$ 31,533**	**$ 29,481**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 288,530**

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	$ 794	$ 982	$ 896	$ 1,026	$ -	$ -	$ -	$ -	$ 7,254
Amenity - Water	$ 320	$ 431	$ 381	$ 456	$ 506	$ 376	$ 359	$ 504	$ -	$ -	$ -	$ -	$ 3,332
Playground Lease	$ 5,439	$ 5,439	$ 5,439	$ 5,439	$ 5,439	$ 5,439	$ 5,439	$ 5,439	$ -	$ -	$ -	$ -	$ 43,511
Internet	$ 143	$ 143	$ 143	$ 143	$ 143	$ 139	$ 139	$ 139	$ -	$ -	$ -	$ -	$ 1,136
Pest Control	$ 40	$ 40	$ 40	$ 40	$ 40	$ 40	$ 40	$ 40	$ -	$ -	$ -	$ -	$ 320
Janitorial Services	$ 1,000	$ 1,010	$ 1,020	$ 1,000	$ 1,010	$ 1,230	$ 1,290	$ 1,510	$ -	$ -	$ -	$ -	$ 9,070
Security Services	$ 484	$ 140	$ 140	$ 560	$ 140	$ 484	$ 140	$ 100	$ -	$ -	$ -	$ -	$ 2,187
Pool Maintenance	$ 2,750	$ 2,830	$ 2,830	$ 2,830	$ 2,830	$ 2,830	$ 2,830	$ 2,830	$ -	$ -	$ -	$ -	$ 22,560
Swimming Pool Permit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 280	$ -	$ -	$ -	$ -	$ 280
Amenity Access Management	$ 1,288	$ 1,288	$ 1,288	$ 1,288	$ 1,288	$ 1,288	$ 1,288	$ 1,288	$ -	$ -	$ -	$ -	$ 10,300
Amenity Repairs & Maintenance	$ 895	$ 2,537	$ -	$ -	$ 745	$ 394	$ 2,732	$ -	$ -	$ -	$ -	$ -	$ 7,302
Holiday Decorations	$ -	$ -	$ -	$ 15,300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,300
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal Amenity Expenditures	**$ 13,129**	**$ 14,765**	**$ 12,397**	**$ 27,818**	**$ 12,935**	**$ 13,201**	**$ 15,152**	**$ 13,155**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 122,552**
Total Operations & Maintenance	**$ 64,332**	**$ 45,211**	**$ 48,125**	**$ 66,563**	**$ 43,050**	**$ 54,480**	**$ 46,685**	**$ 42,637**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 411,082**
Total Expenditures	**$ 93,256**	**$ 53,617**	**$ 54,280**	**$ 77,769**	**$ 51,780**	**$ 65,078**	**$ 60,907**	**$ 53,538**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 510,225**
Other Financing Uses													
Transfer Out	$ -	$ -	$ -	$ -	$ -	$ 84,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 84,000
Total Other Financing Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 84,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 84,000**
Total Expenditures & Other Financing Uses	**$ 93,256**	**$ 53,617**	**$ 54,280**	**$ 77,769**	**$ 51,780**	**$ 149,078**	**$ 60,907**	**$ 53,538**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 594,225**
Net Change in Fund Balance	**$ (92,098)**	**$ 1,285**	**$ 794,461**	**$ (73,154)**	**$ (44,475)**	**$ (128,649)**	**$ (45,149)**	**$ (29,346)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 382,875**

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)
Less: Principal Payment - 05/01/26		($275,000)
Current Bonds Outstanding		**$11,350,000**

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)
Less: Principal Payment - 05/01/26		($125,000)
Current Bonds Outstanding		**$7,220,000**

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
02/13/26	01/01-01/31/26	$10,755.49	($215.08)	($210.81)	$0.00	$0.00	$10,329.60	$4,329.85	$3,431.99	$2,567.76	$10,329.60
03/13/26	02/01-02/28/26	$2,864.61	$0.00	($57.29)	$0.00	$0.00	$2,807.32	$1,176.74	$932.73	$697.85	$2,807.32
04/17/26	03/01-03/31/26	$28,689.86	$0.00	($573.80)	$0.00	$0.00	$28,116.06	$11,785.39	$9,341.50	$6,989.17	$28,116.06
04/30/26	01/01-01/31/26	$0.00	$0.00	$0.00	$10.47	$0.00	$10.47	$4.39	$3.48	$2.60	$10.47
04/30/26	02/01-03/31/26	$0.00	$0.00	$0.00	$25.04	$0.00	$25.04	$10.50	$8.32	$6.22	$25.04
05/13/26	04/01-04/30/26	$10,160.88	$0.00	($203.22)	$0.00	$0.00	$9,957.66	$4,173.95	$3,308.41	$2,475.30	$9,957.66
	TOTAL	**$ 2,265,535.93**	**$ (91,769.32)**	**$ (43,936.54)**	**$ 3,855.86**	**$ -**	**$ 2,133,685.93**	**$ 894,375.92**	**$ 708,912.61**	**$ 530,397.40**	**$ 2,133,685.93**

99%	Net Percent Collected
$10,871.47	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	Amount Received - GF
10/31/25	10/1/25	2790, 2791, 2792, 2793, & 2794	$32,362.90	$32,362.90
3/19/26	2/1/26	2853, 2854 & 2855	$16,181.45	$16,181.45
5/6/26	5/1/26	2882, 2883 & 2884	$16,181.45	$16,181.45
			$ 64,725.80	**$ 64,725.80**