



Municipal Market Disclosure Information Cover Sheet

This Filing Applies to:

1. Polk County, Florida, Utility System Revenue Refunding Bonds, Series 2014A, \$16,070,000 and Series 2014B (Federally Taxable), \$5,905,000, Dated: March 6, 2014
731167FS6, 731167FT4, 731167FJ6, 731167FK3, 731167FL1, 731167FM9, 731167FN7, 731167FP2, 731167FQ0, 731167FR8
2. Polk County, Florida, Utility System Revenue Refunding Bonds, Series 2014C, \$19,765,000, Dated: March 6, 2014
731167FU1, 731167FV9, 731167FW7
3. Polk County, Florida, Utility System Revenue and Refunding Bonds, Series 2013, \$53,630,000, Dated: December 19, 2013
731167EQ1, 731167ER9, 731167ES7, 731167ET5, 731167EU2, 731167EV0, 731167EW8, 731167EX6, 731167EY4, 731167EZ1, 731167FA5, 731167FB3, 731167FC1, 731167FD9, 731167FE7, 731167FF4
4. Polk County, Florida, Utility System Revenue Refunding Bonds, Series 2012, \$43,815,000, Dated: December 19, 2012
731167EB4, 731167EC2, 731167ED0, 731167EE8, 731167EF5, 731167EG3, 731167EH1, 731167EJ7, 731167EK4, 731167EL2, 731167EM0, 731167EN8
5. Polk County, Florida Utility System Revenue Bonds, Series 2010 \$46,360,000 (Federally Taxable-Build America Bonds-Direct Subsidy), Dated: September 14, 2010
731167EA6

TYPE OF FILING:

If information is also available on the Internet, give URL: www.dacbond.com

WHAT TYPE OF INFORMATION ARE YOU PROVIDING? (Check all that apply)

Financial / Operating Data Disclosures

Rule 15c2-12 Disclosure

- ☐ Annual Financial Information & Operating Data (Rule 15c2-12)
- ☐ Audited Financial Statements or ACFR (Rule 15c2-12)
- ☐ Failure to provide as required

Additional / Voluntary Disclosure

- ☐ Quarterly / Monthly Financial Information
- ☐ Change in Fiscal Year / Timing of Annual Disclosure
- ☐ Change in Accounting Standard
- ☐ Interim / Additional Financial Information / Operating Data
- ☐ Budget
- ☐ Investment / Debt / Financial Policy
- ☐ Information Provided to Rating Agency, Credit / Liquidity Provider or Other Third Party
- ☐ Consultant Reports
- ☐ Other Financial / Operating Data

Event Filing

Rule 15c2-12 Disclosure

- ☐ Principal / Interest Payment Delinquency
- ☐ Non-payment Related Default
- ☐ Unscheduled Draw on Debt Service Reserve Reflecting Financial Difficulties
- ☐ Unscheduled Draw on Credit Enhancement Reflecting Financial Difficulties
- ☐ Substitution of Credit or Liquidity Provider, or Its Failure to Perform
- ☐ Adverse Tax Opinion or Event Affecting the Tax-exempt Status of the Security
- ☐ Modification to the Rights of Security Holders
- ☐ Bond Call
- ☐ Defeasance
- ☐ Release, Substitution or Sale of Property Securing Repayment of the Security
- ☒ Rating Change

Polk County, FL Moody's Upgrade November 30, 2017

- ☐ Tender Offer / Secondary Market Purchases
- ☐ Merger / Consolidation / Acquisition and Sale of All or Substantially All Assets
- ☐ Bankruptcy, insolvency, receivership or similar event
- ☐ Successor, Additional or Change in Trustee

- ☐ Failure to Provide Event Filing Information as Required
- ☐ Financial Obligation - Incurrence and Agreement
- ☐ Financial Obligation - Event Reflecting Financial Difficulties

Additional / Voluntary Disclosure

- ☐ Amendment to Continuing Disclosure Undertaking
- ☐ Change in Obligated Person
- ☐ Notice to Investor Pursuant to Bond Documents
- ☐ Communication From the Internal Revenue Service
- ☐ Bid For Auction Rate or Other Securities
- ☐ Capital or Other Financing Plan
- ☐ Litigation / Enforcement Action
- ☐ Change of Tender Agent, Remarketing Agent or Other On-going Party
- ☐ Derivative or Other Similar Transaction
- ☐ Other Event-based Disclosures

Asset-Backed Securities Filing

Additional / Voluntary Disclosure

- ☐ Initial Asset-Backed Securities Disclosure (SEC Rule 15Ga-1(c)(1))
- ☐ Quarterly Asset-Backed Securities Disclosure (SEC Rule 15Ga-1(c)(2)(i))
- ☐ Annual Asset-Backed Securities Disclosure (SEC Rule 15Ga-1(c)(2)(ii))
- ☐ Other Asset-Backed Securities Disclosure (e.g. notice of termination of duty to file reports pursuant to SEC Rule 15Ga-1(c)(3))

Disclosure Dissemination Agent Contact:

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Address: 315 East Robinson Street

Suite 300

City: Orlando

State: FL

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Telephone: 407 515 - 1100

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Relationship to Issuer: Dissemination Agent

Certification Authorized By:

/s/ Jill Pittman

Name: Jill Pittman

Title: Senior Accountant

Entity: Polk County, FL