

*Narcoossee Community
Development District*

Agenda

September 28, 2021

AGENDA

Narcoossee

Community Development District

219 East Livingston Street, Orlando, FL 32801

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

September 21, 2021

Board of Supervisors
Narcoossee Community
Development District

Dear Board Members:

The Board of Supervisors of the Narcoossee Community Development District will meet **Tuesday, September 28, 2021 at 3:00 p.m. at the Offices of GMS-CF, LLC, 6200 Lee Vista Blvd., Suite 300, Orlando, Florida 32822. PLEASE NOTE THE LOCATION OF THE MEETING.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes from the July 27, 2021 Meeting
4. Consideration of Second Amendment to Landscape Maintenance Services Agreement with SSS Down to Earth Opco, LLC
5. Discussion of Admin O&M Allocation
6. Staff Reports
 - A. Attorney
 - i. Memo on Wastewater Services and Stormwater Management Needs Analysis
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
7. Other Business
8. Supervisors Requests
9. Next Meeting Date - November 16, 2021
10. Adjournment

The second order of business is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The third order of business of the Board of Supervisors meeting is the approval of the minutes from the July 27, 2021 Board of Supervisors meeting. The minutes are enclosed for your review.

The fourth order of business is consideration of second amendment to landscape maintenance services agreement with SSS Down to Earth Opco, LLC. A copy of the agreement is enclosed for your review.

The fifth order of business is discussion of admin O&M allocation. Backup is enclosed for your review.

Section C of the sixth order of business is the District Manager's Report. Section 1 includes the check register being submitted for approval and Section 2 is the balance sheet and income statement for review.

The balance of the agenda will be discussed at the meeting. If you should have any questions, please contact me.

Sincerely,

Jason Showe
District Manager

Cc: Roy Van Wyk, District Counsel
Rey Malave, District Engineer
Darrin Mossing, GMS

MINUTES

MINUTES OF MEETING
NARCOOSEE
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Narcoossee Community Development District was held Tuesday, July 27, 2021 at 3:00 p.m. at the Offices of GMS-CF, LLC, 6200 Lee Vista Boulevard, Suite 300, Orlando, Florida.

Present and constituting a quorum were:

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| Jeffrey Smyk | Chairman |
| Steve Giercyk | Vice Chairman |
| Peter Wong | Assistant Secretary |
| Betsy Burgos | Assistant Secretary |

Also present were:

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|----------------|-----------------------------------|
| Jason Showe | District Manager |
| Roy Van Wyk | District Attorney by telephone |
| Alyssa Willson | Hopping Green & Sams by telephone |
| Rey Malave | District Engineer by telephone |
| Alan Scheerer | Field Manager |

FIRST ORDER OF BUSINESS

Roll Call

Mr. Showe called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS

Public Comment Period

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Discussion of Letter Regarding District Counsel

Ms. Willson stated essentially Roy and the other named individuals in the letter have departed the Hopping Green & Sams law firm and have formed KE Law so in accordance with the Florida Bar rules we have to present you, as current clients of Hopping Green & Sams who have had legal services rendered by Roy, with your various options. Now it is up to you to elect which alternative presented in the letter you would like to proceed with.

Mr. Van Wyk stated we are obligated under the Florida Bar rules not to communicate with the client prior to you receiving that letter. That is the reason I have not discussed it with anybody in advance. The letter gives you a couple of options, it allows you to stay with Hopping Green & Sams or it allows you to move to the new law firm KE Law and that is the first decision to make as a group.

Mr. Smyk asked do we have an interim counsel until a certain date?

Ms. Willson stated until you make a decision your counsel is Hopping Green & Sams. You can make that decision today or at a future Board meeting. It is a decision of the Board so you can't really make that decision in between Board meetings.

Mr. Van Wyk stated it is a new firm and three of my partners from the firm and it would be the same services provided under the same amount of fees.

Mr. Wong asked what services would Hopping Green provide that KE Law being a new group would not be able to provide?

Ms. Willson stated you would have the continuity of services with me if you selected to stay with Hopping Green & Sams. Everyone in our practice is the same except for those individuals named. We still provide CDD and special District services. You have our litigation piece that is currently still with Hopping Green & Sams, our environmental expert attorneys. If you elect to go with KE Law Group, you would be served by the individuals listed on this letter.

Mr. Wong stated I came on the Board after the initial Board was in place for a number of years and when they handled the refinancing of the bonds. Knowing there was a period after the refinancing the rates have been very low, I brought this up with Jason and Roy and Roy was going to keep an eye on the interest rates and if the opportunity to refinance came up again that would be taken by him at Hopping Green & Sams. Will that still be the case with a different staff coming from Hopping Green?

Ms. Willson stated absolutely, we are always looking out for our clients' best interests, and we have a strong relationship with the various underwriters in the field and are always looking for ways to provide better financing options when the opportunity arises. You will still have those same services if you stay with Hopping Green & Sams.

Mr. Van Wyk stated we work well with all of the underwriters, and you would have those same services with the new firm. We did a refinancing not too long ago and those bonds are call protected and there is not much we can do. I have the same staff that I had before, there are six

lawyers that we have on staff now along with two paralegals that will start on Monday as is my former paralegal. Given my experience with the District, I have been there since 2003 I know the area well, I was down there yesterday.

Mr. Wong asked you have been with the CDD for a number of years. What do you see as differentiators based on your dealings with us that you would bring some value to the table?

Mr. Van Wyk stated the value I bring is the experience and knowledge of what is going on out there. I have known that District since day one, I have done a lot of work with the city, I have worked with the underwriter for many years. I bring experience and the ability to service the District as in the past with what I feel is a good quality service at the same rate I was charging at Hopping Green & Sams.

Mr. Smyk asked will you have an office located in Tallahassee?

Mr. Van Wyk stated yes.

Mr. Smyk stated with Hopping Green we have been getting the Capital Conversations and things of that nature concerning special Districts. Would that be continuing with the KE Law Group?

Mr. Van Wyk stated that is a good question. The partner that was preparing that for us, actually went with me and a couple other people to form this law group. She is with us and will be preparing that letter in the future I hope.

Ms. Willson stated Hopping will also continue to provide similar services with a different individual.

After discussion the Board took the following action.

On MOTION by Mr. Smyk seconded by Ms. Burgos with all in favor alternate 1 in HGS Letter was approved.

On MOTION by Ms. Burgos seconded by Mr. Smyk with all in favor the agreement with KE Law Group was approved.

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the May 25, 2021 Meeting

On MOTION by Ms. Burgos seconded by Mr. Wong with all in favor the minutes of the May 25, 2021 meeting were approved as presented.

FIFTH ORDER OF BUSINESS

Public Hearing

On MOTION by Mr. Smyk seconded by Mr. Wong with all in favor the public hearing was opened.

A. Consideration of Resolution 2021-05 Adopting the Fiscal Year 2022 Budget and Relating to the Annual Appropriations

Mr. Showe stated Resolution 2021-05 adopts the Fiscal Year 2022 budget that has been updated to reflect the actuals, however the rest of it is the same. There are no assessment increases.

Ms. Burgos asked are you combining Ziani and Mirabella under LaVina?

Mr. Scheerer responded yes along with Capri and Solvino, there are four communities.

Mr. Showe stated what we call LaVina consists of all four communities.

Ms. Burgos stated you separate streetlights. Do you combine LaVina, Ziani and Mirabella and then separate the streetlights for Solvino and Capri?

Mr. Giercyk stated we pay our own streetlights.

Mr. Showe stated all four, Mirabella, Capri, Ziani and Solvino all pay the same base assessment so you split the same cost per home. Then in addition we add to Capri and Solvino their exact streetlight cost to their assessments. In Table 11 the base assessment for all homes there is \$473.15 for operations and maintenance. Then there is a street lighting supplemental assessment so Capri and Solvino get added on, Capri pays \$558.17 for operations whereas Mirabella and Ziani pay \$473.

Mr. Wong asked on the debt service assessment, how is that proportioned?

Mr. Showe stated a methodology was prepared when the bonds were issued that specified how those funds are collected. Your debt assessments are leveled at issuance.

Mr. Wong stated it is basically a fixed rate and that doesn't change.

Mr. Showe stated the debt service won't change unless there is a refinancing and it could go down.

Ms. Burgos stated none of the places from page 28 to 35 separate or talk about Ziani and Mirabella. Is there a way to say that LaVina includes those two communities? Can we put them there?

Mr. Showe stated on page 32, we can make that where it says LaVina as the heading and include the four communities for clarity.

Mr. Wong stated I think the proposed budget is fine in terms of where each community stands there is no problem. What I would like to bring up if for example Nona Preserve, the budget for Nona Preserve is on page 27.

Mr. Showe stated I will point out that 27 is only the operations and maintenance budget. They pay a portion of the admin and the two of those combined is what makes up that assessment.

Mr. Wong stated correct and that makes sense. Let's talk about the budget, which in this case it is the maintenance budget for each community, how much it costs each community to be maintained each year. In the case of Nona Preserve the budget is \$41,800 and the amount of assessment for that community on page 36 shows it is \$58,000. The assessment of \$58,000 covers the \$42,000 of the budget and then some and that is consistent throughout all the communities because we need to make sure the budget for each community is covered. The number varies from community to community and how much over the budget are we collecting in the assessment?

Mr. Giercyk stated I don't understand what you mean by over the budget.

Mr. Showe stated of that \$58,000, \$41,000 goes to the operations side the remaining \$17,000 is funding a portion of the admin, which is the \$110,000.

Mr. Wong stated as a gross estimate I'm looking at comparing the assessment to the maintenance budget, granted I'm leaving out the admin portion because we can put the assessment wherever we want it to be or what is reasonable, that is the topic I'm trying to bring up for discussion. Right now, Nona Preserve has a budget for maintenance of \$42,000 and the overall assessment including admin, but the over assessment is \$58,000. If you compare just the maintenance part of the budget to the overall assessment you have to flip an inverse number on top. If you look at it the other way, I'm trying to simplify the understanding. I understand the difference for the admin part of it. Let's pretend that the overall budget for maintenance and we are collecting \$48,000 from the Nona Preserve community. \$58,000 divided by \$42,000 that

means they are paying 39% more than their maintenance budget. Compare that to the LaVina communities it is 45% over the maintenance budget so you have 39% over for Nona Preserve, 45% for LaVina and 74% for NonaCrest. In a simplistic way we are saying that if the budget is \$42,000 and you are collecting \$58,000 then you are basically collecting 39% more than the budget in your assessment. The point is it is different for each community. My point is maybe we should think about it in the future to make that more in line with each other.

Mr. Giercyk stated I think what you are missing out of the whole equation is there are two parts to LaVina, Phase 1 and Phase 2 and the Phase 1 numbers are separated from the Phase 2 numbers and I think that is what you don't see at the moment. The four communities on Dowden Road are Phase 2.

Mr. Showe stated I can explain how the admin portion is calculated because I think that is the delta you are looking at. Because that is the difference between the \$42,000 and the \$58,000. The reason that is different for each community is because the admin portion is based on an ERU factor, which factors in the size of each individual home. As an example, the reason Lake Nona Preserve is smaller is because those are multi-family homes. When you go to the debt, they pay less on debt and we use that same factor for each of those properties to calculate the admin portion. You are comparing a townhome versus a 50- or 75-foot lot. That is why the allocations for NonaCrest and LaVina are larger. If the Board wants to change that allocation for next year's budget we can certainly look at other applications and we would work with counsel to make sure he is comfortable with the changes but it will require us to look at those properties in a different manner than we currently look at them.

Mr. Wong stated let me take a different tack. Let me step back to what motivated me into looking at the budget in a different way. I will point out that right now the maintenance budget for NonaCrest is almost identical to Nona Preserve. That caught my eye, one community is townhomes, one community is single-family. In terms of living units they are about the same in each case. I'm looking at it and saying, why is it that the same maintenance cost, the total budget for maintenance is the same for these two communities, being that they are somewhat different, a single-family versus a multi-family townhome unit. You could say there is a lot of common area perhaps.

Mr. Smyk stated this District is really only doing outside of the neighborhood so when you look at the frontage along Narcoossee Road that is maintained it is almost identical.

Mr. Scheerer stated we do have ponds inside as well that we maintain just like we do at NonaCrest.

Mr. Smyk stated inside the community NonaCrest HOA may be paying for the upkeep of the playground and pool and all this and the condos Nona Preserve would have different, but outside it is very similar. I'm not sure exactly where you are going, I can tell you when I first came on the Board almost 20 years ago, I had the same questions about things and to be honest it was just one giant budget and NonaCrest was the only community that was built out and I said we need to come up with a more equitable way to have these expenses divvied up. When someone is mowing open fields with a batwing, yet somebody has an actual landscape company providing services those things are charged accordingly. We did go through a process as well with the administration budget, that is where we went back to that same split as Jason said, it is a ratio dependent upon the number of units, the size of the unit. Even at the front of LaVina there is a different stipulation from the commercial property but that is what we did go through. I went through a lot to get it more equitable but I'm open if you think there is something that would need to be adjusted to reflect something.

Mr. Wong stated you made a good point. That answers a lot of my questions. We are talking about the outside of the community. The similarity in the budget makes a lot of sense. That addresses that point, but another point that I observed is the amount of the budget for irrigation compared to landscaping. It is a very high proportion. If you look at the financials, the actuals, NonaCrest year to date has paid 40% of their landscaping costs in irrigation repair, LaVina is 29% and Nona Preserve it is 28%. In all cases year to date it is over 25%. I don't know what comprises the irrigation repairs.

Mr. Scheerer stated let me explain to the Board that there were several main line breaks and valve failures and we have done steps at NonaCrest and other places to try to move the valves back. There is a cost associated with that. Your section as you know you has had a lot of construction going on up and down Dowden Road and it is only going to continue. The most recent was the gas line, the gas line guys have been very upfront and I had several meetings with them to try to help mitigate some of those expenses but the irrigation system is old too, you have old valves, old solenoids, old controllers and those things are going to fail from time to time and unfortunately, main line breaks are typically the most expensive portion of any repair we make or if you have a valve that is bleeding which means it is constantly letting water go through,

those valves can't always be repaired and they need to be replaced and those are relatively expensive. There is a lot of irrigation between Narcoossee Road, NonaCrest, Nona Preserve and especially the Dowden Road section. That is where a lot of that repair is coming from. We have all the backup if anybody wants to see it.

Mr. Showe stated they individually bill us so when they send a bill it will say NonaCrest irrigation repair. We don't split those charges; those are directly billed to each community.

Mr. Wong stated I see it and I see on the same day; they may charge different amounts.

Mr. Scheerer stated yes because they are doing their wet checks, they go through and do all the irrigation inspections and turn on all the stuff and whatever is outside the typical adjusting of nozzles and stuff like that we get billed for it.

Mr. Wong stated I will just summarize the data I observed so what you have done is explain what it was and if I bring that explanation to the table for your awareness, a significant part of the irrigation budget compared to landscaping is actually significant. It is on the order of 25%. When we move forward on this thing on landscaping you really need to add irrigation into consideration.

Mr. Scheerer stated it is considered based on historical data and everything we do. We can't foresee everything, but we do contemplate what may come up. When we go throughout the course of the 12 months to identify budget items we sit with accounting and District manager and staff, and we say this is where we have been historically and then that is what factors into the number we are using.

Mr. Smyk stated one other thing is I know when we had the discussion on changing our landscape provider about six years ago one of the big considerations was the old company was charging a lot more for irrigation repair and we did look into that and got a better rate on the irrigation repairs.

Mr. Scheerer stated plus they gave us 9% contract reduction over the course of three-years and kept the price the same going forward.

Mr. Smyk asked are you thinking that during this budget discussion we need to think about changing line items or irrigation repair or something?

Mr. Wong stated not that. Apparently, this is something you are aware of. It surprised me that irrigation repair is a quarter of landscaping. I thought that it would be relatively minor.

Mr. Showe stated you have to look at it in proportion. We have the larger properties where irrigation might be 10% but that is because there is so much more land to cover, the contract is so much bigger. In this case because they are breaking it down in such small portions one main line break might be 25% of your landscape contract.

Mr. Smyk stated eight years ago it would have been less because we wouldn't have had the failures. The infrastructure is old and things are changing. Hopefully we will get things repaired and two years down the road we will see it be a lot less.

Mr. Scheerer stated just for clarity everything along Narcoossee Road from the south end of the Tract D pond by the fire station all the way to Nona Preserve is a utility easement. Everything outside your wall is a utility easement and there is a bunch of utilities that run through that. You have some of the same problems down Dowden Road. We don't own the road, we don't own the median, we maintain the improvements but that is why you see the gas guy digging up sidewalks and directional boring, those are all utility easements. We are susceptible to not always being notified as to what is going on. There are a lot of different people who are working in the same areas we are fighting to maintain and keep costs down too.

Ms. Burgos stated they take into consideration in Nona Crest on irrigation repairs in the proposed budget for 2022, cutting repairs in half but LaVina we know there is a lot of construction they just increase it a little bit.

Mr. Wong stated this recognition that the irrigation repair is a sizable plug in the budget and the fact that this past year irrigation repairs have been high because the variances year to date most of it comes out of the irrigation repair. I'm just pointing out that this year is the year where we have some extra irrigation repairs and each community year to date is \$3,000 on average over budget. For the budget in 2022 only LaVina is staying about the same in repair cost and that is 27% of the landscaping but it is half that for the other two communities and maybe because it is on Narcoossee Road that you must have identified something that the current cost year to date \$7,000 but the budget next year is half of that. The same for Nona Preserve.

Mr. Scheerer stated we are hoping it is not going to keep reoccurring. Not to get off topic with this budget adoption, in NonaCrest and Nona Preserve a lot of those valves are between the road and the wall. What we have done over the course of the last year is relocate some of those. We can't do that in the medians on Dowden Road because it is an open median. Where we can move the valves we had those valves relocated in hopes that we are going to minimize the

amount of damage that is caused by whoever your cable provider is, whoever your phone provider is and whoever else is running up and down the gas line easement.

Mr. Wong stated looking at those numbers that stood out to me as being big numbers, now that you have explained it and that is what led me to look at the assessment compared to the budget of each community and there may be some inaccuracies in what I'm saying but in terms of gross metric in terms of conceptual what I'm seeing is that the Nona Preserve is paying 49% more than the budget in terms of assessment and then NonaCrest has the most you are paying 74% more and we are somewhere between LaVina at 45%. I may have to go back and rethink whether it makes sense so that is it more equitable for each community to say okay, maybe each community should be assessed 50% more than their maintenance budget so that you have the potential for the same amount of reserve moving forward. That was my point.

Mr. Showe stated we can certainly work with you and I will show you how we calculate that but again, none of your assessments are budgeted for reserves. The difference between what you see on that page for each individual section and what we fully assess is the portion that would go to admin. I will work with you and show you how we calculate the admin fee.

Mr. Giercyk stated you base each year's budget on the previous year and if you come out with the exact amount that should be assessed to each homeowner you already know and that is a good formula.

Mr. Showe stated in your budget we do work backwards a little bit because we take the Board's advice and if we are going to keep assessments level with your budget because you have the most complicated budget of any that we do because of the way it is broken out. We have a 1,700 home community that we go to next and they all pay the same assessment, it is not broken down by this neighborhood gets this and this neighborhood gets that, it is just split between all the homes.

Mr. Giercyk stated we could go back to the old way but one community would be a whole lot more than another.

Mr. Showe stated the point I was illustrating is that it is very complicated, there are a lot of calculations that you don't necessarily see in the budget that happen in the background to get you to those numbers. I will work with you to show you the background on this.

Mr. Wong stated I'm fine.

Mr. Showe stated we will note for purposes of the recording there are no members of the public here.

On MOTION by Mr. Smyk seconded by Mr. Giercyk with all in favor Resolution 2021-05 was approved as amended to add neighborhoods to the LaVina heading (LaVina, Mirabella, Ziani, Solvino on page 7 and update table on page 11 to correct years.

B. Consideration of Resolution 2021-06 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Showe stated Resolution 2021-06 is the second part of your budget process. We will make the changes that the Board indicated on the budget and that final budget will be attached to Resolution 2021-06 as well as the spreadsheet that gets transmitted to the tax collector for inclusion in the tax bill that goes out in November.

Mr. Van Wyk stated I just wanted to point out for Mr. Wong this resolution in particular, Section 1 of this resolution on page 2, the Board is making specific findings regarding the benefit received by each parcel as identified on the assessment roll from the types of improvements that are being financed by the budget. If you will recall we did have a hearing a couple years back where we changed around the assessment methodology and the benefit calculation. This resolution confirms that benefit calculation and apportionment of the assessments to the various product types based on that calculation. I wanted to bring that to your attention so that you know that is actually in there.

Mr. Wong stated I'm totally convinced that there is a methodology, and it is precise and quantifiable. I was just pointing out from a qualitative perspective that each community tends to underspend each year and be able to put some of that into the reserve and I was using a gross metric to say, if we just look at the maintenance portion, which is a significant part of the budget and that is the only identifiable item in the budget then maybe we think about some evenness or something so it doesn't show up that NonaCrest pays the most above the budget. So, say every community start with 50% over their maintenance budget and this way depending on how each community spends efficiently then each will still come in with a different amount of reserves that they underspend. But at least they come from an equal starting point in their assessment level.

Mr. Van Wyk stated I think that is a great idea, that is exactly what you are supposed to do. That contemplation is what you are supposed to do each year. I think it would be a great

exercise for the Board and Jason to come back at a future date and prepare different options for apportioning the assessments and we can definitely look at which ones are different alternatives and which ones may be better or our calculations are sufficient. For the purposes of this year if we were going to make changes we would have to make those now because we are confirming a benefit allocation in this resolution.

Mr. Wong stated I'm perfectly happy with the current in terms of absolute dollars we have in each community and we are all doing well so I have no problem with the current proposed budget at all.

Ms. Burgos asked would we be working on those proposed change for 2023?

Mr. Showe stated I think we will work on that throughout the next year.

Mr. Smyk asked from GMS' perspective because I know you work off of our input and our community is neighborhood specific so would we need to start giving you anything at the first meeting?

Mr. Showe stated I will probably target the January meeting to look at starting the process. If you are going to change the allocation because of the calculations that go into this if you change those calculations what is going to happen is you still have to assess the same amount to cover the expenses. Somebody is going to go up and somebody is going to go down. Once somebody goes up we have to do the mailed notice process so we would want to start it early enough.

Mr. Wong stated you and I can work together so I can understand what the mechanisms are and I can think about how to combine what is actually done and only if it makes sense to add some ideas and there may be no modification because maybe messing with that is too much. It is not mutually exclusive, you could take the current methodology, maintain that and then if it makes sense to look from the perspective I'm looking at to say looking at the old reserve numbers and so on, does it make sense to increase or decrease or just leave things alone on top of the methodology that is another option but I would like to understand what mechanism then I can present that and my understanding of that.

Mr. Showe stated we will work on it.

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| On MOTION by Ms. Burgos seconded by Mr. Giercyk with all in favor Resolution 2021-06 was approved. |
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On MOTION by Mr. Wong seconded by Mr. Smyk with all in favor the public hearing was closed.

SIXTH ORDER OF BUSINESS

Ratification of Proposals with All Terrain Tractor Service, Inc. for La Vina Stormwater Cut Backs

Mr. Scheerer stated we have been dealing with some flooding issues in the Ziani community. The engineer's group went through the wetlands and recommended that we cut back the two outfall structures on that particular Tract C pond where we have some concerns and Tract A pond to the west of your entrance. This is the proposal we approved to cut and clear and remove all the vegetation as they come out. We have to take out a section of fence by the Tract C pond to the east in order to get the equipment in and there is funding for about 4,000 square feet of Bahia sod replacement once the work is done. We are looking at the middle of August and weather permitting it will take a week to ten days.

Mr. Giercyk asked should we consider putting in a gate for future use.

Mr. Scheerer stated we could, I haven't thought that far ahead, I'm just trying to get the water off the roads.

Mr. Giercyk stated initially a gate was supposed to go down there but somehow it got switched out.

Mr. Scheerer stated I don't think we have a need for it right now but if we do, we can put one in.

Mr. Wong asked are there future mitigation measures that you recommend?

Mr. Scheerer stated based on whatever the engineer provides in his report.

Mr. Showe stated after this the main thing is to make sure they keep it cut back.

Mr. Scheerer stated the only direction ever given was to keep the bleed down pipes exposed at the ends. There is a white PVC pipe that takes the water out. Now that the vegetation is coming out we may look to Applied Aquatic to give us a number to spray that on a quarterly basis. Once it is cut back we can move across the street to Mirabella. I don't think they have the same problem, I don't think Nona Preserve or NonaCrest have the same level. Maybe the Tract D pond by the fire station at NonaCrest, which is right now a staging area for whatever work they are doing along Narcoossee Road and that piece of property between the fire station and the wetland. That may need to be cut back at some point, but we will work with the Board moving forward.

On MOTION by Mr. Giercyk seconded by Ms. Burgos with all in favor the proposal from All Terrain Tractor Service, Inc. for La Vina in the amount of \$15,230 was ratified.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Van Wyk stated thank you for allowing me to continue to serve as your counsel. It has been a privilege and I appreciate the faith you have shown in me. We will continue to endeavor to do our best for you, we will continue to monitor what is going on in Tallahassee. We have quite a few clients who came with us, but we also have quite a few lawyers. About half the practice group left HGS and we started a new firm.

B. Engineer

Mr. Malave stated I just wanted to know if there any questions about street drainage and ownership and the CDD. I wanted to clarify that streets that are private, maintained and operated by the HOA it was given from the beginning everything inside the right of way would be both operated and maintained by the HOA. Anything that had to do with our ponds, major connects, outfalls the CDD owns are the ones that are responsible for operation and maintenance of those ponds. That is the declared definition. If there is a street that is public or owned by the CDD then we would have taken care of that. Most of the streets that are not owned by the HOA were given to the city and therefore, it is their issue. A case in point is in Ziani and Mirabella the streets are owned by the HOA, therefore, the CDD has no responsibility for it. I hope that clarifies the question that was being asked.

Mr. Scheerer stated that came from Jim Gregoire. He had asked me and I conveyed to him that the inlets in NonaCrest as well as Nona Preserve because the roads are private. I think there was a longstanding understanding that NonaCrest was the exception to the rule and based on some of the concerns that we are dealing with over in the Ziani community I had asked Rey whether or not NonaCrest was private and therefore under the responsibility of the HOA and he said yes. Basically, the four -private gated communities are up to the HOAs and I believe the streets in Capri and Solvino are City of Orlando.

Mr. Malave stated that is correct.

Mr. Scheerer stated the ponds are ours and the outfalls.
Mr. Malave left the telephone conference at this time.

C. Manager

i. Approval of Check Register

On MOTION by Ms. Burgos seconded by Mr. Smyk with all in favor the check register was approved.

ii. Balance Sheet and Income Statement

A copy of the balance sheet and income statement were included in the agenda package.

iii. Approval of Fiscal Year 2022 Meeting Schedule

On MOTION by Mr. Smyk seconded by Mr. Giercyk with all in favor meetings for Fiscal Year 2022 will be held on the following dates: November 16, 2021, January 25, 2022, March 22, 2022, May 24, 2022, July 26, 2022 and September 27, 2022.

EIGHTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

NINTH ORDER OF BUSINESS

Supervisors Requests

There being none, the next item followed.

TENTH ORDER OF BUSINESS

Next Meeting Date – September 28, 2021

Mr. Showe stated the next meeting is scheduled for September 28, 2021 at the same location.

On MOTION by Mr. Giercyk seconded by Ms. Burgos with all in favor the meeting adjourned at 4:20 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

SECOND AMENDMENT TO THE AGREEMENT FOR LANDSCAPE MAINTENANCE SERVICES BETWEEN NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT AND SSS DOWN TO EARTH OPCO, LLC

THIS SECOND AMENDMENT is made and entered into this 28th day of September, 2021 by and between:

NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and located in Orange County, Florida, and whose mailing address is 219 East Livingston Street, Orlando, Florida 32801 (the “**District**”); and

SSS DOWN TO EARTH OPCO LLC, an Ohio limited liability company, whose mailing address is P.O. Box 738, Tangerine, Florida 32256 (the “**Contractor**”).

RECITALS

WHEREAS, the District is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

WHEREAS, the parties previously entered into that certain *Agreement between the Narcoossee Community Development District and SSS Down to Earth Opco, LLC for Landscape Maintenance Services* dated August 27, 2019, (the “**Agreement**”); and

WHEREAS, pursuant to Section 3 of the Agreement, the Agreement may be amended by an instrument in writing which is executed by both parties; and

WHEREAS, the District and Contractor now desire to extend the term of the Agreement for an additional one (1) year period; and

WHEREAS, the District and Contractor each represent that it has the requisite authority to execute this Second Amendment and to perform its obligations and duties hereunder, and each has satisfied all conditions precedent to the execution of this Second Amendment so that this Second Amendment constitutes a legal and binding obligation of each party hereto.

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 Second Amendment.

2. 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 this Second Amendment, nothing herein shall modify the rights and obligations of the parties under the Agreement. All of the remaining provisions including, but not limited to, the engagement of

services, compensation, indemnification and sovereign immunity provisions, remain in full force and effect.

3. TERM. Pursuant to Section 3 of the Agreement, the term of the Agreement is hereby renewed for an additional one (1) year, beginning October 1, 2021 and ending September 30, 2022, unless terminated earlier in accordance with the terms therein.

4. COUNTERPARTS. This Second Amendment 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 but one and the same instrument.

5. EFFECTIVE DATE. This Second Amendment shall be effective on the date and year first written above.

IN WITNESS WHEREOF, the parties execute this Second Amendment to be effective the day and year first written above.

ATTEST:

**NARCOOSSEE
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Vice/Chairperson, Board of Supervisors

WITNESS:

SSS DOWN TO EARTH OPCO, LLC

By: _____
Its: _____

By: _____
Its: _____

SECTION V

Sept 19, 2021

TO: Narcoossee CDD Board Members
SUBJ: CDD Assessment Methodology Fact Findings

INTRODUCTION:

Motivation for Fact Finding

The current FY 2022 budget (Maintenance portion) for Nona Crest is almost identical to Nona Preserve, yet there is a much greater difference in their total assessment :

| | Maintenance (2% delta) | TOTAL O&M Assessment (28% delta) |
|---------------|------------------------|----------------------------------|
| Nona Crest | \$43K | \$74K |
| Nona Preserve | \$42K | \$58K |

... Does this large difference in deltas make sense if Maintenance (M) already represents a significant majority of the Total O&M assessment? Since maintenance is based on actuals, the answer must involve the other components of the total O&M assessment: apportionment of the Admin (O) portion.

It is possible that differences in # units and type of units between Nona Crest and Nona Preserve could account for this seeming imbalance. In particular, the derivation of the ERU (Equivalent Residential Unit) is examined for consistency, accuracy and correctness - since this is a major factor used in determining the assessment.

In order to determine whether this is the case, a deep dive into the current allocation method used is undertaken and the results of that fact finding are presented here for members of the Narcoossee CDD Board for discussion to determine if any changes/improvements are necessary.

NOTE: In addition to the O&M assessment, there is a separate debt funding assessment which also depends on the # units and type of units (ERU) used to calculate debt assessment for each neighborhood (NC, NP, LV, Camden Apts, etc.).

FINDINGS:

| ERU Calculation for Administrative Cost Breakdown | | | | | | |
|---|---|------------------|---------------|----------------|--------|---------------------------|
| Total Admin \$119,069 | | | | | | |
| | | # of Units | ERU | Total ERUs | | |
| Nona Crest | C | 159 | 0.68 | 108.12 | | |
| | D | 110 | 1.00 | 110.00 | | |
| | | Sub Total | 218.12 | 22.77% | | \$27,112.10 |
| LaVina | A | 107 | 1.00 | 107.00 | | |
| | B | 66 | 1.00 | 66.00 | | |
| | E | 48 | 1.00 | 48.00 | | |
| | F | 50 | 1.00 | 50.00 | | |
| | | Sub Total | 271.00 | 28.29% | | \$33,685.03 |
| Lake Nona | K | 228 | 0.45 | 102.60 | 10.71% | \$12,753.08 Parcel K |
| omm/Office | G | 130,704 | 0.001 | 130.70 | | |
| Multi-Family | G | 370 | 0.45 | 166.50 | 38.23% | \$45,518.79 Parcels G & H |
| omm/Office | H | 69,000 | 0.001 | 69.00 | | |
| | | Sub Total | 468.80 | 48.94% | | \$119,069.00 |
| | | Total | 957.92 | 100.00% | | |

NOTE: This is the current ERU used for Administrative cost allocation

The following summarizes key facets of the assessment allocation methodology used in the current Narcoossee CDD, based on information provided by the District Manager (Jason) and additional information on average home sizes in our District from other sources. [See *Sources / Supporting Information* after the summary].

The basis for determining a fair assessment allocation hinges on the use of Equivalent Residential Unit (ERU), since infrastructure/support costs which form the primary purpose of the CDD assessment vary depending on the type and size of units in the various communities that comprise the CDD. The use of ERU standardizes these variations in size, type and usage of resources using a common and equitable denominator.

The 2002 infrastructure debt funding report established the original basis for this determination, taking into consideration the original roadway and stormwater infrastructure costs, including standardized trip rates and runoff acreage based on usage and size.

The requirements of a valid assessment methodology under Florida law are that: 1) assessed properties must receive a special benefit for their assessment; and 2) assessments must be fairly and reasonably allocated. As long as these two requirements are met, there is wide latitude for the CDD Board to act - in fact, "Florida courts have found that the mathematical perfection of calculated special benefit to be impossible" (See Section 1.3 of Appendix E of 2002 Original Debt Funding document).

The following standards/classifications were used in the 2002 document (which the 2013 debt refunding document also adopted as well):

- A standard ERU is defined as a 2,000 square foot dwelling unit
- It defined a **TH with a standard ERU of 0.55**, making TH equivalent to 1100 sq ft
- It defined a **MF (multi-family) or Apt** unit as 900sf, giving it a standard **ERU of 0.45**
- It recognized at the time the correct number of units and different lot sizes for Lavina (then referenced as Deer Run) .. **SF50 (50x110), SF75 (75x120)** .. but chose to assign ERU of 1 for all lots in Lavina
- It recognized the two different lot sizes in Nona Crest .. SF50 (50x110), SF70 (70x115) .. and assigned it different ERU based on its actual square footage, standardize on SF70 with ERU of 1, and SF50 with ERU of 0.68 (= 50x110 / 70x115)

Moving to the ERUs currently being used by the CDD (see table above), we see the following:

- We are using the ERUs from 2002 for Nona Crest and Lavina
- For Nona Preserve, we are using the 2002 ERU for Apt (0.45)
- The number we currently use for Camden apartments is 370

OBSERVATIONS:

- 1) There's an inconsistency in assigning different ERUs in Nona Crest, but not Lavina .. even though they share a common unit in SF50.
- 2) Nona Preserve has townhouses, not apartments .. at a minimum, they should be properly classified as TH with ERU of 0.55.
- 3) Based on the Property Appraiser website, the number of apartment units at Camden Lavina is 420, instead of 370 that we currently use. Jason is looking into this.

CONCLUSION:

The observations identified some inconsistencies and inaccurate information used in our current assessment method. They provide a starting point for further discussions for future assessment considerations.

The remedies may lie in simplifying our approach to making portions of our assessment - for example, perhaps the Admin allocation can be based on the number of household units instead of basing on ERU, since the Admin overhead is collected at the overall CDD level and considered to be consumed by each household equally.

Other uses of ERU can be applied more equitably (Nona Preserve re-classification*) or simplified (making all units in Nona Crest the same as Lavina).

* Information supplied under *Source* below suggests that the square footage at Nona Preserve lies between 1472sf and 1804sq - higher than the 1100sf TH or current 900sf MF/Apt would suggest.

In the case of where the use of ERU is tied to the Debt assessment or update to # Camden Apts need to be made, Appendix A - Section 3.0 of the 2013 Debt Refunding document (see below) suggests that “if such lands currently subject to assessments have changes to the development units, then they will be required to pay down a portion of their par debt assessments for the decrease in such units or an increase in assessments for the additional units.”

Should our options be limited in this regard, we can consider other avenues for equitable remedies - for example, by making adjustments elsewhere to make up for the difference.

In all cases, the effect of any changes to the current method of assessment allocation can be simulated through a spreadsheet to see their overall effect and impact.

Respectfully submitted,

Peter Wong
Narcoossee CDD Board Member

Sources / Supporting Information:

ASSESSMENT ALLOCATION METHODOLOGY is based on "Methodology Report" detailed in the respective Appendix of the two debt funding reports:

- 1) **2002 Original Debt Funding (Appendix E - pdf p.135)**
<https://emma.msrb.org/MS197044-MS172352-MD333954.pdf>

1.3 Requirements of a Valid Assessment Methodology

Valid special assessments under Florida law have two requirements. First, the properties assessed must receive a special benefit from the improvements paid for via the assessments. Second, the assessments must be fairly and reasonably allocated to the properties being assessed.

If these two characteristics of valid special assessments are adhered to, Florida law provides wide latitude to legislative bodies, such as the District's Board of Supervisors, in approving special assessments. Indeed, Florida courts have found that the mathematical perfection of calculated special benefit is probably impossible. Only if the District's Board were to act in an arbitrary, capricious, or grossly unfair fashion would its assessment methods be overturned.

TABLE 7
NARCOOSSEE CDD
ALLOCATION OF DEER RUN SUBDIVISION PAR VALUE
SUPPLEMENTAL REPORT FOR THE SERIES 2002 BONDS

| | <u>Total Par Debt by</u> | | <u>Units/Tract*</u> | <u>ERU Factor</u> <u>(within tract)</u> | <u>Total ERUs</u> | <u>Par Debt/Unit</u> |
|-----------------------------------|--------------------------|--------------------|---------------------|--|-------------------|----------------------|
| | <u>Subdivision Costs</u> | <u>Subdivision</u> | | | | |
| Tract A - SF 50 | \$ 1,697,633 | \$ 2,035,684 | 107 | 1 | 107 | \$ 19,025 |
| Tract B - SF 75 | \$ 1,050,205 | \$ 1,259,333 | 66 | 1 | 66 | \$ 19,081 |
| Tract E - SF 50 | \$ 712,824 | \$ 854,769 | 48 | 1 | 48 | \$ 17,808 |
| Tract F - SF 50 | \$ 675,525 | \$ 810,043 | 50 | 1 | 50 | \$ 16,201 |
| Tract H - Commercial/Office | \$ 48,614 | \$ 58,295 | 69,000 | 1 | 69,000 | \$ 0.84 |
| Tract G - Commercial/Office** | | | 130,704 | 0.001 | 130.7 | \$ 0.20 |
| Tract G - Multifamily** | | | 370 | 0.45 | 167 | \$ 88 |
| Total Tract G | \$ 48,614 | \$ 58,295 | | | | |
| Tract K - Commercial/Office** | | | 78,296 | 0.001 | 78.3 | \$ 3.83 |
| Tract K - Multifamily** | | | 240 | 0.45 | 108 | \$ 1,724 |
| Tract K - Townhouse** | | | 100 | 0.55 | 55 | \$ 2,107 |
| Total Tract K | \$ 770,757 | \$ 924,238 | | | | |
| Total Deer Run Subdivision | \$ 5,004,172 | \$ 6,000,656 | | | | |

The District's development plan calls for some development tracts to have a homogeneous land use (e.g. all lot sizes and product types within a subdivision will generally be the same.) This is the case for Tracts A, B, E, F, and H. Since all of the units within these tracts will generally be equal in size and type to the other units within that same tract, then all of the units within that tract require approximately the same proportionate share of infrastructure. The result is that each unit within Tracts A, B, E, F, and H benefits approximately equally from that tract's infrastructure program. With this being the case we can assign an ERU of one to each unit within a particular tract. The resulting par debt assessment for each unit within Tracts A, B, E, F, or H is equal to the other units within that tract.

The District's development plan calls for some development tracts to have heterogeneous land uses. Heterogeneous land uses are planned for Tracts G and K. Tract G is planned for commercial/office and multifamily uses while Tract K is planned for commercial/office, multifamily, and townhouse uses. The debt required to provide Tract Infrastructure to these parcels must be equitably allocated to the uses planned within each tract. For this purpose the District will define a standard equivalent residential unit (ERU) in Tracts G and K of the Deer Run area as a 2,000 square foot single family residential unit. Each ERU requires approximately the same amount of water, sewer, stormwater management, and roadway support.

The Adopted Assessment Methodology defined the amount of infrastructure support required by the multifamily, townhouse, and commercial by relating their approximate support requirements to that of the standard ERU for Tracts G and K. These estimates of infrastructure support required (estimation of benefit) are made on a square foot basis. Each Multifamily unit shall be defined as 45% of 1 ERU and each Townhouse unit shall be defined as 55% of 1 ERU. (A 900 square foot multifamily unit is 45% of the size of a 2,000 square foot home or one ERU.) These figures are reasonable since multifamily units in general

District Land Use Plan/Development Plan

The table below represents the current land use plan for the District.

| Parcel | Neighborhood | Land Use | Lot Size | Units/SF |
|--------|--------------|-------------------|------------|-----------------|
| A | Deer Run | SF | 50' x 110' | 107 |
| B | Deer Run | SF | 75' x 120' | 66 |
| C | Nona Crest | SF | 70' x 115' | 110 |
| D | Nona Crest | SF | 50' x 110' | 159 |
| E | Deer Run | SF | 50' x 110' | 48 |
| F | Deer Run | SF | 50' x 110' | 50 |
| | | | | 540 Units |
| G | | Retail/Commercial | | 130,704 Sq. Ft. |
| H | | Retail/Commercial | | 69,000 Sq. Ft. |
| K | | Retail/Commercial | | 78,296 Sq. Ft. |
| | | | | 278,000 Sq. Ft. |
| G | | MF – Apts. | | 370 Apts. |
| K | | MF – Apts. | | 240 Apts. |
| | | | | 610 Apts. |
| K | | MF – Townhomes | | 100 Townhomes |

NOTE FROM ABOVE:

- “MF” = Multi-family = Apts
- Nona Crest’s ERU for SF50 is 0.68, based on % of SF70 sq footage [50x110 / 70x115] ... with NC SF70 ERU =1
- However, despite known lot size measurements, La Vina’s (Deer Run A, B, E, F) ERU are all equal to 1
- Baseline ERU of 1 is defined/standardized as 2000 square feet

2) 2013 Debt Refunding (Appendix A - pdf p.65)

<https://emma.msrb.org/ER652803-ER506236-ER908966.pdf>

3.0 Allocation Methodology

The Series 2013 Special Assessments will be allocated to the benefited parcels using the same methodology that was adopted by the District's Board of Supervisors for the Series 2002 Bonds.

In the event that additional land not currently subject to the Series 2013 Assessments is developed in such a manner to receive special benefit from the Master Improvements described in the Engineer's Report dated July, 2002 as part of the Bonds, Series 2002B it is contemplated that this assessment methodology will be adjusted for such additional lands. Additionally, if such lands currently subject to assessments have changes to the development units, then they will be required to pay down a portion of their par debt assessments for the decrease in such units or an increase in assessments for the additional units. The additional lands not subject to assessments or having an increase in units will, as a result of having this assessment methodology reapplication be allocated an appropriate share of the special assessments while all currently assessed lands will receive a relative reduction in their assessments.

5 PM Property card for 312406411001000


Print Date: 09/19/2021 System Refresh Date: 09/18/2021

9405 Dowden Rd 06-24-31-4110-01-000

| | | |
|--|--|---|
| Name(s): Camden Lavina LLC | Physical Street Address: 9405 Dowden Rd | Property Use: 0310 - Multi-Family II |
| Mailing Address On File: Po Box 27329 Houston, TX 77227-7329 Incorrect Mailing Address? | Postal City and Zip: Orlando, FL 32832 | Municipality: Orlando |

Property Name:
Camden Lavina

[View 2021 Property Record Card](#)



[Upload Photos](#)

PROPERTY FEATURES | VALUES, EXEMPTIONS AND TAXES | SALES | MARKET STATS | LOCATION

[View Plat](#)

Property Description
LA VINA TRACT G 71/46 LOT 1
Total Land Area
883,604 sqft (+/-) | 20.29 acres (+/-)
[GIS Calculated](#)

Notice

Land

| Land Use Code | Zoning | Land Units | Unit Price | Land Value | Class Unit Price | Class Value |
|--------------------------|--------|--------------|------------|-------------|------------------|-------------|
| 0310 - Multi-family II | PD | 420 UNIT(S) | \$19,570 | \$8,219,400 | \$0 | \$8,219,400 |
| 9950 - Pvt Strmwtr/rtntn | PD | 1.06 ACRE(S) | \$10.3 | \$11 | \$0 | \$11 |

Page 1 of 1 (Total Records: 2)

NOTE FROM ABOVE:

- This county information shows there are **420 MF Apt units** at Camden Lavina (<https://ocpaweb.ocpaf1.org/advancedsearch/Parcel%20ID/312406411001000>)
- Current units used in assessment is **370**

LaVina home sizes <https://www.neighborhoods.com/la-vina-orlando-fl> :

- Average \$ per sq ft:\$205
- Type:Single-Family Home
- Age:2002 to 2005
- Sq. Ft.:1,408 to 3,585sq. ft.

Nona Crest home sizes <https://www.neighborhoods.com/nona-crest-orlando-fl> :

- Average \$ per sq ft:\$156
- Type:Single-Family Home
- Age:2002 to 2004
- Sq. Ft.:1,408 to 3,586sq. ft.

Nona Preserve home sizes <https://www.neighborhoods.com/lake-nona-preserve-orlando-fl> :

- Average \$ per sq ft:\$168
- Type:Attached Home (Condo, Townhouse, Loft, etc.), Single-Family Home
- Age:2007 to 2013
- **Sq. Ft.:1,472 to 1,804sq. Ft.**

NOTE FROM ABOVE:

- **Current ERU for Nona Preserve is 0.45 based on MF/Apt category**
- **Original 2002 category for TH is 0.55 ERU**
- **Using original 2002 definition of 1 ERU = 2000 sf, Nona Preserve ERU based on size might be 0.74 - 0.90**

SECTION VI

SECTION A

SECTION 1



MEMORANDUM

To: District Manager, District Engineer
From: District Counsel
Date: August 31, 2021
Subject: Wastewater Services and Stormwater Management Needs Analysis
(Chapter 2021-194, Laws of Florida/HB53)

We are writing to inform you of a new law requiring special districts that either own or operate stormwater management systems, stormwater management programs or wastewater services to create a 20-year needs analysis of such system(s). The requirements relating to wastewater services are found in Section 4 of Chapter 2021-194, Laws of Florida, creating Section 403.9301, Florida Statutes, and the requirements relating to stormwater management programs and systems are found in Section 5 of Chapter 2021-194, Laws of Florida, creating Section 403.9302, Florida Statutes (attached hereto for reference).

A brief summary of the new law and its requirements is set forth below. Please feel free to contact us with any questions.

What is required?

The Office of Economic and Demographic Research (“OEDR”) is expected to promulgate additional details about the requirements of the needs analyses. However, certain general requirements are set forth in the new law.

For wastewater services, the needs analysis must include:

- a) A detailed description of the facilities used to provide wastewater services.
- b) The number of current and projected connections and residents served calculated in 5-year increments.
- c) The current and projected service area for wastewater services.
- d) The current and projected cost of providing wastewater services calculated in 5-year increments.
- e) The estimated remaining useful life of each facility or its major components.
- f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.
- g) The local government’s plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

For stormwater management programs and stormwater management systems, the needs analysis must include:

- a) A detailed description of the stormwater management program or stormwater management system and its facilities and projects.
- b) The number of current and projected residents served calculated in 5-year increments.



- c) The current and projected service area for the stormwater management program or stormwater management system.
- d) The current and projected cost of providing services calculated in 5-year increments.
- e) The estimated remaining useful life of each facility or its major components.
- f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.
- g) The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

When is the deadline?

For both wastewater and stormwater, the first analysis must be created by **June 30, 2022**, and the analysis must be updated every five (5) years thereafter. The needs analysis, along with the methodology and any supporting data necessary to interpret the results, must be submitted to the county in which the largest portion of the service area or stormwater system is located.

What steps should districts take?

District engineers and district managers should begin by evaluating what information is already available to the district, and what new information may need to be gathered. Each district should approve a work authorization for their district engineer to create the needs analysis report and should consider proposals for any outside consulting or evaluation that may be necessary, though in most cases we expect this will not be required. In order to provide ample time for completion of the necessary needs analysis reports, we recommend presenting these items for board consideration no later than the first quarter of 2022, or as soon thereafter as is practical. OEDR is anticipated to provide further guidelines for the reporting requirements, none of which we expect to be particularly burdensome, and which will likely include information readily available to districts' engineering and/or environmental professionals. Once we receive further guidance, we will supplement this informational memorandum.

CHAPTER 2021-194

Committee Substitute for Committee Substitute for Committee Substitute for House Bill No. 53

An act relating to public works; amending s. 255.0991, F.S.; revising a prohibition relating to any solicitation for construction services paid for with state appropriated funds; amending s. 255.0992, F.S.; revising the definition of the term “public works project”; prohibiting the state or any political subdivision that contracts for a public works project from taking specified action against certain persons that are engaged in a public works project or have submitted a bid for such a project; providing applicability; amending s. 403.928, F.S.; requiring the Office of Economic and Demographic Research to include an analysis of certain expenditures in its annual assessment; creating s. 403.9301, F.S.; providing definitions; requiring counties, municipalities, and special districts that provide wastewater services to develop a needs analysis that includes certain information by a specified date; requiring municipalities and special districts to submit such analyses to a certain county; requiring the county to file a compiled document with the coordinator of the Office of Economic and Demographic Research by a specified date; requiring the office to evaluate the document and include an analysis in its annual assessment; providing applicability; creating s. 403.9302, F.S.; providing definitions; requiring counties, municipalities, and special districts that provide stormwater management to develop a needs analysis that includes certain information by a specified date; requiring municipalities and special districts to submit such analyses to a certain county; requiring the county to file a compiled document with the Secretary of Environmental Protection and the coordinator of the Office of Economic and Demographic Research by a specified date; requiring the office to evaluate the document and include an analysis in its annual assessment; providing applicability; providing a determination and declaration of important state interest; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (2) of section 255.0991, Florida Statutes, is amended to read:

255.0991 Contracts for construction services; prohibited local government preferences.—

(2) For any a competitive solicitation for construction services paid for with any in which 50 percent or more of the cost will be paid from state-appropriated funds which have been appropriated at the time of the competitive solicitation, a state college, county, municipality, school district, or other political subdivision of the state may not use a local ordinance or regulation to prevent a certified, licensed, or registered contractor,

subcontractor, or material supplier or carrier, from participating in the bidding process ~~that provides a preference based upon:~~

- (a) ~~The contractor's~~ Maintaining an office or place of business within a particular local jurisdiction;
- (b) ~~The contractor's~~ Hiring employees or subcontractors from within a particular local jurisdiction; or
- (c) ~~The contractor's~~ Prior payment of local taxes, assessments, or duties within a particular local jurisdiction.

Section 2. Paragraph (b) of subsection (1) and subsections (2) and (3) of section 255.0992, Florida Statutes, are amended to read:

255.0992 Public works projects; prohibited governmental actions.—

(1) As used in this section, the term:

(b) “Public works project” means an activity exceeding \$1 million in value that is of which 50 percent or more of the cost will be paid for with any from state-appropriated funds that were appropriated at the time of the competitive solicitation and which consists of the construction, maintenance, repair, renovation, remodeling, or improvement of a building, road, street, sewer, storm drain, water system, site development, irrigation system, reclamation project, gas or electrical distribution system, gas or electrical substation, or other facility, project, or portion thereof that is owned in whole or in part by any political subdivision.

(2)(a) Except as required by federal or state law, the state or any political subdivision that contracts for a public works project may not take the following actions:

(a) Prevent a certified, licensed, or registered contractor, subcontractor, or material supplier or carrier, from participating in the bidding process based on the geographic location of the company headquarters or offices of the contractor, subcontractor, or material supplier or carrier submitting a bid on a public works project or the residences of employees of such contractor, subcontractor, or material supplier or carrier.

(b) Require that a contractor, subcontractor, or material supplier or carrier engaged in a public works ~~such~~ project:

1. Pay employees a predetermined amount of wages or prescribe any wage rate;
2. Provide employees a specified type, amount, or rate of employee benefits;
3. Control, limit, or expand staffing; or

4. Recruit, train, or hire employees from a designated, restricted, or single source.

~~(c)(b) The state or any political subdivision that contracts for a public works project may not~~ Prohibit any contractor, subcontractor, or material supplier or carrier able to perform such work that who is qualified, licensed, or certified as required by state or local law to perform such work from receiving information about public works opportunities or from submitting a bid on the public works project. This paragraph does not apply to vendors listed under ss. 287.133 and 287.134.

(3) This section does not apply to the following:

(a) Contracts executed under chapter 337.

(b) A use authorized by s. 212.055(1) which is approved by a majority vote of the electorate of the county or by a charter amendment approved by a majority vote of the electorate of the county.

Section 3. Paragraph (e) is added to subsection (1) of section 403.928, Florida Statutes, to read:

403.928 Assessment of water resources and conservation lands.—The Office of Economic and Demographic Research shall conduct an annual assessment of Florida’s water resources and conservation lands.

(1) WATER RESOURCES.—The assessment must include all of the following:

(e) Beginning with the assessment due January 1, 2022, an analysis of the expenditures necessary to repair, replace, and expand water-related infrastructure. As part of this analysis, the office shall periodically survey public and private utilities.

Section 4. Section 403.9301, Florida Statutes, is created to read:

403.9301 Wastewater services projections.—

(1) The Legislature intends for each county, municipality, or special district providing wastewater services to create a 20-year needs analysis.

(2) As used in this section, the term:

(a) “Domestic wastewater” has the same meaning as provided in s. 367.021.

(b) “Facility” means any equipment, structure, or other property, including sewerage systems and treatment works, used to provide wastewater services.

(c) “Treatment works” has the same meaning as provided in s. 403.031(11).

(d) “Wastewater services” means service to a sewerage system, as defined in s. 403.031(9), or service to domestic wastewater treatment works.

(3) By June 30, 2022, and every 5 years thereafter, each county, municipality, or special district providing wastewater services shall develop a needs analysis for its jurisdiction over the subsequent 20 years. In projecting such needs, each local government shall include the following:

(a) A detailed description of the facilities used to provide wastewater services.

(b) The number of current and projected connections and residents served calculated in 5-year increments.

(c) The current and projected service area for wastewater services.

(d) The current and projected cost of providing wastewater services calculated in 5-year increments.

(e) The estimated remaining useful life of each facility or its major components.

(f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.

(g) The local government’s plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

(4) Upon completing the requirements of subsection (3), each municipality or special district shall submit its needs analysis, as well as the methodology and any supporting data necessary to interpret the results, to the county within which the largest portion of its service area is located. Each county shall compile all analyses submitted to it under this subsection into a single document and include its own analysis in the document. The county shall file the compiled document with the coordinator of the Office of Economic and Demographic Research no later than July 31, 2022, and every 5 years thereafter.

(5) The Office of Economic and Demographic Research shall evaluate the compiled documents from the counties for the purpose of developing a statewide analysis for inclusion in the assessment due January 1, 2023, pursuant to s. 403.928.

(6) This section applies to a rural area of opportunity as defined in s. 288.0656 unless the requirements of this section would create an undue economic hardship for the county, municipality, or special district in the rural area of opportunity.

Section 5. Section 403.9302, Florida Statutes, is created to read:

403.9302 Stormwater management projections.—

(1) The Legislature intends for each county, municipality, or special district providing a stormwater management program or stormwater management system to create a 20-year needs analysis.

(2) As used in this section, the term:

(a) “Facility” means any equipment, structure, or other property, including conveyance systems, used or useful in connection with providing a stormwater management program or stormwater management system.

(b) “Stormwater management program” has the same meaning as provided in s. 403.031(15).

(c) “Stormwater management system” has the same meaning as provided in s. 403.031(16).

(3) By June 30, 2022, and every 5 years thereafter, each county, municipality, or special district providing a stormwater management program or stormwater management system shall develop a needs analysis for its jurisdiction over the subsequent 20 years. In projecting such needs, each local government shall include the following:

(a) A detailed description of the stormwater management program or stormwater management system and its facilities and projects.

(b) The number of current and projected residents served calculated in 5-year increments.

(c) The current and projected service area for the stormwater management program or stormwater management system.

(d) The current and projected cost of providing services calculated in 5-year increments.

(e) The estimated remaining useful life of each facility or its major components.

(f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.

(g) The local government’s plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

(4) Upon completing the requirements of subsection (3), each municipality or special district shall submit its needs analysis, as well as the

methodology and any supporting data necessary to interpret the results, to the county within which the largest portion of its stormwater management program or stormwater management system is located. Each county shall compile all analyses submitted to it under this subsection into a single document and include its own analysis in the document. The county shall file the compiled document with the Secretary of Environmental Protection and the coordinator of the Office of Economic and Demographic Research no later than July 31, 2022, and every 5 years thereafter.

(5) The Office of Economic and Demographic Research shall evaluate the compiled documents from the counties for the purpose of developing a statewide analysis for inclusion in the assessment due January 1, 2023, pursuant to s. 403.928.

(6) This section applies to a rural area of opportunity as defined in s. 288.0656 unless the requirements of this section would create an undue economic hardship for the county, municipality, or special district in the rural area of opportunity.

Section 6. The Legislature determines and declares that this act fulfills an important state interest.

Section 7. This act shall take effect July 1, 2021.

Approved by the Governor June 29, 2021.

Filed in Office Secretary of State June 29, 2021.

SECTION C

SECTION 1

Narcoossee Community Development District

Summary of Check Register

July 21, 2021 to September 14, 2021

| Fund | Date | Check No.'s | Amount |
|--------------------------|---------|-------------|---------------------|
| General Fund | 7/29/21 | 2013 - 2015 | \$ 8,329.54 |
| | 8/13/21 | 2016 - 2017 | \$ 10,003.33 |
| | 8/25/21 | 2018 - 2023 | \$ 12,696.06 |
| | 8/27/21 | 2024 | \$ 38,749.45 |
| | 9/1/21 | 2025 - 2026 | \$ 286.23 |
| | 9/9/21 | 2027 - 2028 | \$ 8,613.33 |
| | | | |
| Capital Reserve - LaVina | 7/29/21 | 13 | \$ 1,757.50 |
| | | | \$ 1,757.50 |
| Total | | | \$ 80,435.44 |

| CHECK DATE | VEND# | INVOICE DATE | YRMO | DPT | ACCT# | SUB | SUBCLASS | VENDOR NAME | STATUS | AMOUNT |CHECK....# |
|------------|-------|--------------|----------|--------|-----------------|-----|----------|----------------------------------|--------|----------|-----------------|
| 7/29/21 | 00022 | 6/30/21 | 195100 | 202106 | 330-53800-46300 | | | PD MAINTENANCE LV JUNE 21 | * | 368.75 | |
| | | 6/30/21 | 195100 | 202106 | 350-53800-46300 | | | PD MAINTENANCE G&H JUNE21 | * | 131.25 | |
| | | 6/30/21 | 195101 | 202106 | 320-53800-46300 | | | PD MAINTENANCE NC JUNE 21 | * | 348.00 | |
| | | 6/30/21 | 195103 | 202106 | 340-53800-46300 | | | PD MAINTENANCE NP JUNE 21 | * | 350.00 | |
| | | | | | | | | APPLIED AQUATIC MANAGEMENT, INC. | | | 1,198.00 002013 |
| 7/29/21 | 00043 | 7/01/21 | 393 | 202107 | 310-51300-34000 | | | MANAGEMENT FEES JULY 21 | * | 3,800.25 | |
| | | 7/01/21 | 393 | 202107 | 310-51300-35100 | | | INFORMATION TECH JULY 21 | * | 166.67 | |
| | | 7/01/21 | 393 | 202107 | 310-51300-31300 | | | DISSEMINATION SVC JULY 21 | * | 104.17 | |
| | | 7/01/21 | 393 | 202107 | 310-51300-51000 | | | OFFICE SUPPLIES JULY 21 | * | .15 | |
| | | 7/01/21 | 393 | 202107 | 310-51300-42000 | | | POSTAGE JULY 21 | * | 2.55 | |
| | | 7/01/21 | 394 | 202107 | 320-53800-12000 | | | FIELD MGMT NC JULY 21 | * | 357.42 | |
| | | 7/01/21 | 394 | 202107 | 330-53800-12000 | | | FIELD MGMT LV JULY 21 | * | 888.42 | |
| | | 7/01/21 | 394 | 202107 | 340-53800-12000 | | | FIELD MGMT NP JULY 21 | * | 383.08 | |
| | | 7/01/21 | 394 | 202107 | 350-53800-12000 | | | FIELD MGMT G&H JULY 21 | * | 228.83 | |
| | | | | | | | | GOVERNMENTAL MANAGEMENT SERVICES | | | 5,931.54 002014 |
| 7/29/21 | 00084 | 7/12/21 | 1726 | 202107 | 320-53800-46000 | | | PRESSURE WASHING | * | 1,200.00 | |
| | | | | | | | | PRESSURE WASH THIS INC. | | | 1,200.00 002015 |
| 8/13/21 | 00069 | 8/01/21 | INV10257 | 202108 | 320-53800-46200 | | | LANDSCAPE MAINT NC AUG 21 | * | 1,703.33 | |
| | | 8/01/21 | INV10257 | 202108 | 330-53800-46200 | | | LANDSCAPE MAINT LV AUG 21 | * | 2,987.00 | |
| | | 8/01/21 | INV10257 | 202108 | 350-53800-46200 | | | LANDSCAPE MAINT G&H AUG21 | * | 1,063.00 | |
| | | 8/01/21 | INV10257 | 202108 | 340-53800-46200 | | | LANDSCAPE MAINT NP AUG 21 | * | 2,450.00 | |
| | | | | | | | | DOWN TO EARTH LAWCARE II, INC | | | 8,203.33 002016 |
| 8/13/21 | 00087 | 8/01/21 | 92 | 202107 | 310-51300-31500 | | | GENERAL COUNSEL AUG 21 | * | 1,800.00 | |
| | | | | | | | | KE LAW GROUP, PLLC | | | 1,800.00 002017 |

NARC -NARCOOSSEE - KCOSTA

*** CHECK DATES 07/21/2021 - 09/14/2021 *** NARCOOSSEE-GENERAL FUND NARCOOSSEE-GENERAL FUND BANK A NARCOOSSEE-GENERAL

| CHECK DATE | VEND# | INVOICE DATE | YRMO | DPT | ACCT# | SUB | SUBCLASS | VENDOR NAME | STATUS | AMOUNT |CHECK.... # |
|----------------------------------|-------|--------------|----------|--------|-----------------|-----|----------|---------------------------|--------|----------|-----------------|
| 8/25/21 | 00022 | 7/31/21 | 195818 | 202107 | 330-53800-46300 | | | POND MAINT LV JULY 21 | * | 368.75 | |
| | | 7/31/21 | 195818 | 202107 | 350-53800-46300 | | | POND MAINT G&H JULY 21 | * | 131.25 | |
| | | 7/31/21 | 195820 | 202107 | 320-53800-46300 | | | POND MAINT NC JULY 21 | * | 348.00 | |
| | | 7/31/21 | 195822 | 202107 | 340-53800-46300 | | | POND MAINT NP JULY 21 | * | 350.00 | |
| APPLIED AQUATIC MANAGEMENT, INC. | | | | | | | | | | | |
| 8/25/21 | 00069 | 7/31/21 | INV10339 | 202105 | 320-53800-46400 | | | CLOCK REPLACEMENT/REPAIR | * | 713.52 | 1,198.00 002018 |
| DOWN TO EARTH LAWNCARE II, INC | | | | | | | | | | | |
| 8/25/21 | 00072 | 8/20/21 | 1998425 | 202107 | 310-51300-31100 | | | GENERAL ENGINEERING JUL21 | * | 1,305.00 | 713.52 002019 |
| DEWBERRY ENGINEERS INC. | | | | | | | | | | | |
| 8/25/21 | 00043 | 8/01/21 | 395 | 202108 | 310-51300-34000 | | | MANAGEMENT FEES AUG 21 | * | 3,800.25 | 1,305.00 002020 |
| | | 8/01/21 | 395 | 202108 | 310-51300-35100 | | | INFORMATIN TECH AUG 21 | * | 166.67 | |
| | | 8/01/21 | 395 | 202108 | 310-51300-31300 | | | DISSEMINATION SVCS AUG 21 | * | 104.17 | |
| | | 8/01/21 | 395 | 202108 | 310-51300-51000 | | | OFFICE SUPPLIES AUG 21 | * | .09 | |
| | | 8/01/21 | 395 | 202108 | 310-51300-42000 | | | POSTAGE AUG 21 | * | 1.53 | |
| | | 8/01/21 | 395 | 202108 | 310-51300-42500 | | | COPIES AUG 21 | * | 25.95 | |
| | | 8/01/21 | 396 | 202108 | 320-53800-12000 | | | FIELD MGMT NC AUG 21 | * | 357.42 | |
| | | 8/01/21 | 396 | 202108 | 330-53800-12000 | | | FIELD MGMT LV AUG 21 | * | 888.42 | |
| | | 8/01/21 | 396 | 202108 | 340-53800-12000 | | | FIELD MGMT NP AUG 21 | * | 383.08 | |
| | | 8/01/21 | 396 | 202108 | 350-53800-12000 | | | FIELD MGMT G&H AUG 21 | * | 228.83 | |
| GOVERNMENTAL MANAGEMENT SERVICES | | | | | | | | | | | |
| 8/25/21 | 00003 | 7/31/21 | 03984235 | 202107 | 310-51300-48000 | | | NOT FY22 BUDGET 7/6/21 | * | 560.00 | 5,956.41 002021 |
| ORLANDO SENTINEL COMMUNICATIONS | | | | | | | | | | | |
| 8/25/21 | 00053 | 3/25/21 | 6074108 | 202103 | 310-51300-32300 | | | TRUSTEE FEE FY21 | * | 2,963.13 | 560.00 002022 |
| US BANK | | | | | | | | | | | |
| NARC -NARCOOSSEE - KCOSTA | | | | | | | | | | | |

*** CHECK DATES 07/21/2021 - 09/14/2021 *** NARCOOSSEE-GENERAL FUND NARCOOSSEE-GENERAL FUND
 BANK A NARCOOSSEE-GENERAL

| CHECK DATE | VEND# | INVOICE DATE | YRMO | DPT | ACCT# | SUB | SUBCLASS | VENDOR NAME | STATUS | AMOUNT |CHECK....# |
|------------|-------|------------------------|--------|-----|-------|-------|----------|--------------------------------|--------|-----------|------------------|
| 8/27/21 | 00034 | 08272021 | 202108 | 300 | 20700 | 10500 | | NARCOOSSEE CDD C/O US BANK | * | 38,749.45 | 38,749.45 002024 |
| 9/01/21 | 00069 | INV10441 | 202107 | 320 | 53800 | 46400 | | IRRIGATION REPAIRS NC | * | 58.23 | |
| 9/01/21 | 00005 | 124829 | 202107 | 310 | 51300 | 31500 | | DOWN TO EARTH LAWNCARE II, INC | * | 228.00 | 58.23 002025 |
| 9/01/21 | 00069 | INV10521 | 202109 | 320 | 53800 | 46200 | | HOPPING GREEN & SAMS | * | 1,703.33 | 228.00 002026 |
| 9/01/21 | | INV10521 | 202109 | 340 | 53800 | 46200 | | LANDSCAPE MAINT NC SEPT21 | * | 2,450.00 | |
| 9/01/21 | | INV10521 | 202109 | 330 | 53800 | 46200 | | LANDSCAPE MAINT NP SEPT21 | * | 2,987.00 | |
| 9/01/21 | | INV10521 | 202109 | 350 | 53800 | 46200 | | LANDSCAPE MAINT LV SEPT21 | * | 1,063.00 | |
| 9/06/21 | 00087 | 190 | 202108 | 310 | 51300 | 31500 | | DOWN TO EARTH LAWNCARE II, INC | * | 410.00 | 8,203.33 002027 |
| | | GENERAL COUNSEL AUG 21 | | | | | | KE LAW GROUP, PLLC | | | 410.00 002028 |

TOTAL FOR BANK A 78,677.94
 TOTAL FOR REGISTER 78,677.94

| CHECK DATE | VEND# | INVOICE DATE | YRMO | DPT | ACCT# | SUB | SUBCLASS | VENDOR NAME | STATUS | AMOUNT |CHECK.... # |
|-------------------------------------|-------|--------------|----------|--------|-----------|--------|----------|-----------------|--------|----------|-----------------|
| 7/29/21 | 00006 | 7/19/21 | INV10208 | 202107 | 600-53800 | -53000 | | R&M LANDSCAPING | * | 1,757.50 | |
| DOWN TO EARTH LANDSCAPE & IRRIGATIO | | | | | | | | | | | |
| TOTAL FOR BANK E | | | | | | | | | | 1,757.50 | |
| TOTAL FOR REGISTER | | | | | | | | | | 1,757.50 | |

NARC -NARCOOSSEE - KCOSTA

SECTION 2

Narcoossee
Community Development District

Unaudited Financial Reporting
August 31, 2021



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Narcoossee
Community Development District
Combined Balance Sheet
August 31, 2021

| | <i>General Fund</i> | <i>Debt Service Fund</i> | <i>Capital Projects Fund</i> | <i>Totals Governmental Funds</i> |
|---|-------------------------|------------------------------|----------------------------------|--------------------------------------|
| Assets: | | | | |
| Cash | \$ 120,928 | \$ - | \$ - | \$ 120,928 |
| Cash-Nona Preserve | \$ - | \$ - | \$ 46,111 | \$ 46,111 |
| Cash-Parcels G & H | \$ - | \$ - | \$ 74,182 | \$ 74,182 |
| Cash-Nona Crest | \$ - | \$ - | \$ 93,402 | \$ 93,402 |
| Cash-La Vina | \$ - | \$ - | \$ 67,271 | \$ 67,271 |
| Custody-Excess Funds | \$ 27,207 | \$ - | \$ - | \$ 27,207 |
| Series 2013A-1/A-2 | | | | |
| Reserve A-1 | \$ - | \$ 104,615 | \$ - | \$ 104,615 |
| Prepayment A-1 | \$ - | \$ 293 | \$ - | \$ 293 |
| Revenue | \$ - | \$ 220,421 | \$ - | \$ 220,421 |
| Reserve A-2 | \$ - | \$ 51,394 | \$ - | \$ 51,394 |
| Total Assets | \$ 148,135 | \$ 376,723 | \$ 280,966 | \$ 805,824 |
| Liabilities: | | | | |
| Accounts Payable | \$ 696 | \$ - | \$ - | \$ 696 |
| Total Liabilities | \$ 696 | \$ - | \$ - | \$ 696 |
| Fund Balance: | | | | |
| Restricted for Debt Service | \$ - | \$ 376,723 | \$ - | \$ 376,723 |
| Assigned for Capital Projects - Nona Preserve | \$ - | \$ - | \$ 46,111 | \$ 46,111 |
| Assigned for Capital Projects - GH | \$ - | \$ - | \$ 74,182 | \$ 74,182 |
| Assigned for Capital Projects - Nona Crest | \$ - | \$ - | \$ 93,402 | \$ 93,402 |
| Assigned for Capital Projects - La Vina | \$ - | \$ - | \$ 67,271 | \$ 67,271 |
| Unassigned | \$ 147,439 | \$ - | \$ - | \$ 147,439 |
| Total Fund Balance | \$ 147,439 | \$ 376,723 | \$ 280,966 | \$ 805,127 |
| Total Liabilities & Fund Balance | \$ 148,135 | \$ 376,723 | \$ 280,966 | \$ 805,824 |

Narcoossee

Community Development District General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending August 31, 2021

| | Adopted Budget | Prorated Budget Thru 08/31/21 | Actual Thru 08/31/21 | Variance |
|---|-------------------|----------------------------------|-------------------------|------------------|
| Revenues: | | | | |
| Maintenance Assessments | \$ 315,353 | \$ 315,353 | \$ 324,217 | \$ 8,865 |
| Interest | \$ - | \$ - | \$ 7 | \$ 7 |
| Total Revenues | \$ 315,353 | \$ 315,353 | \$ 324,224 | \$ 8,872 |
| Expenditures: | | | | |
| <i>General & Administrative:</i> | | | | |
| Supervisor Fees | \$ 6,000 | \$ 5,500 | \$ 3,800 | \$ 1,700 |
| FICA Expense | \$ 459 | \$ 421 | \$ 291 | \$ 130 |
| Engineering Fees | \$ 10,000 | \$ 9,167 | \$ 8,428 | \$ 739 |
| Assessment Roll | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - |
| Attorney | \$ 12,000 | \$ 11,000 | \$ 7,263 | \$ 3,737 |
| Annual Audit | \$ 5,000 | \$ 5,000 | \$ 2,895 | \$ 2,105 |
| Dissemination Agent | \$ 1,250 | \$ 1,146 | \$ 1,146 | \$ (0) |
| Arbitrage | \$ 600 | \$ 600 | \$ 600 | \$ - |
| Trustee Fees | \$ 3,000 | \$ 3,000 | \$ 2,963 | \$ 37 |
| Management Fees | \$ 45,603 | \$ 41,803 | \$ 41,803 | \$ 0 |
| Information Technology | \$ 2,000 | \$ 1,833 | \$ 1,853 | \$ (20) |
| Telephone | \$ 50 | \$ 46 | \$ - | \$ 46 |
| Postage | \$ 450 | \$ 413 | \$ 161 | \$ 251 |
| Insurance | \$ 22,264 | \$ 22,264 | \$ 22,582 | \$ (318) |
| Printing & Binding | \$ 750 | \$ 688 | \$ 58 | \$ 630 |
| Legal Advertising | \$ 1,900 | \$ 1,742 | \$ 975 | \$ 767 |
| Other Current Charges | \$ 500 | \$ 500 | \$ 1,374 | \$ (874) |
| Property Appraiser | \$ 780 | \$ 780 | \$ 773 | \$ 7 |
| Office Supplies | \$ 100 | \$ 92 | \$ 3 | \$ 89 |
| Dues, Licenses & Subscriptions | \$ 175 | \$ 175 | \$ 175 | \$ - |
| Contingency | \$ 1,188 | \$ 1,089 | \$ - | \$ 1,089 |
| Total General & Administrative: | \$ 119,069 | \$ 112,257 | \$ 102,142 | \$ 10,115 |
| <i>Maintenance</i> | | | | |
| Nona Crest | | | | |
| Field Management | \$ 4,289 | \$ 3,932 | \$ 3,932 | \$ (0) |
| Landscape Maintenance | \$ 26,053 | \$ 23,882 | \$ 18,737 | \$ 5,145 |
| Irrigation Repairs | \$ 3,500 | \$ 3,500 | \$ 6,962 | \$ (3,462) |
| Lake Maintenance | \$ 4,350 | \$ 3,988 | \$ 3,480 | \$ 508 |
| Wall Repairs/Cleaning | \$ 2,500 | \$ 2,292 | \$ 365 | \$ 1,927 |
| Feature Lighting | \$ 1,000 | \$ 917 | \$ - | \$ 917 |
| Miscellaneous Common Area | \$ 1,224 | \$ 1,122 | \$ 5,485 | \$ (4,363) |
| Total Nona Crest | \$ 42,916 | \$ 39,631 | \$ 38,960 | \$ 670 |

Narcoossee

Community Development District General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending August 31, 2021

| | Adopted Budget | Prorated Budget Thru 08/31/21 | Actual Thru 08/31/21 | Variance |
|---|-------------------|----------------------------------|-------------------------|------------|
| La Vina | | | | |
| Field Management | \$ 10,661 | \$ 9,772 | \$ 9,773 | \$ (0) |
| Landscape Maintenance | \$ 38,762 | \$ 35,531 | \$ 32,857 | \$ 2,674 |
| Irrigation Repairs | \$ 4,000 | \$ 4,000 | \$ 7,678 | \$ (3,678) |
| Lake Maintenance | \$ 4,573 | \$ 4,191 | \$ 3,688 | \$ 504 |
| Utilities | \$ 8,340 | \$ 7,645 | \$ 6,012 | \$ 1,633 |
| Wall Repairs/Cleaning | \$ 5,500 | \$ 5,042 | \$ 720 | \$ 4,321 |
| Solvino Streetlighting | \$ 2,710 | \$ 2,484 | \$ 2,502 | \$ (18) |
| Capri Streetlighting | \$ 3,850 | \$ 3,529 | \$ 3,557 | \$ (28) |
| Miscellaneous Common Area | \$ 15,011 | \$ 13,760 | \$ 1,250 | \$ 12,510 |
| <i>Total La Vina</i> | \$ 93,406 | \$ 85,955 | \$ 68,036 | \$ 17,919 |
| Nona Preserve | | | | |
| Field Management | \$ 4,597 | \$ 4,214 | \$ 4,214 | \$ (0) |
| Landscape Maintenance | \$ 30,282 | \$ 27,759 | \$ 26,950 | \$ 809 |
| Irrigation Repairs | \$ 2,780 | \$ 2,780 | \$ 6,090 | \$ (3,310) |
| Lake Maintenance | \$ 4,200 | \$ 3,850 | \$ 3,500 | \$ 350 |
| Miscellaneous Common Area | \$ 14 | \$ 14 | \$ 250 | \$ (236) |
| <i>Total Nona Preserve</i> | \$ 41,873 | \$ 38,616 | \$ 41,003 | \$ (2,387) |
| Parcels G & H | | | | |
| Field Management | \$ 2,746 | \$ 2,517 | \$ 2,517 | \$ (0) |
| Landscape Maintenance | \$ 13,716 | \$ 12,573 | \$ 11,693 | \$ 880 |
| Lake Maintenance | \$ 1,628 | \$ 1,492 | \$ 1,313 | \$ 179 |
| <i>Total Parcels G & H</i> | \$ 18,090 | \$ 16,582 | \$ 15,523 | \$ 1,060 |
| Total Maintenance Expenses: | \$ 196,283 | \$ 180,784 | \$ 163,523 | \$ 17,261 |
| Total Expenditures | \$ 315,353 | \$ 293,041 | \$ 265,665 | \$ 27,376 |
| Transfer Out to Capital Reserves | \$ (62,498) | \$ (62,497) | \$ (62,497) | |
| Total Other Financing Sources (Uses) | \$ (62,498) | \$ (62,497) | \$ (62,497) | \$ - |
| Excess Revenues (Expenditures) | \$ (62,498) | | \$ (3,937) | |
| Fund Balance - Beginning | \$ 62,498 | | \$ 151,376 | |
| Fund Balance - Ending | \$ (0) | | \$ 147,439 | |

Narcoossee

Community Development District

Debt Service Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2021

| | Adopted Budget | Prorated Budget Thru 08/31/21 | Actual Thru 08/31/21 | Variance |
|---------------------------------------|-------------------|----------------------------------|-------------------------|-----------------|
| Revenues: | | | | |
| Assessments - Tax Roll | \$ 317,131 | \$ 317,131 | \$ 326,537 | \$ 9,406 |
| Interest Income | \$ 1,000 | \$ 917 | \$ 20 | \$ (897) |
| Total Revenues | \$ 318,131 | \$ 318,048 | \$ 326,556 | \$ 8,509 |
| Expenditures: | | | | |
| Series 2013A-1 | | | | |
| Interest - 11/1 | \$ 41,178 | \$ 41,178 | \$ 41,178 | \$ - |
| Principal - 5/1 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ - |
| Interest - 5/1 | \$ 41,178 | \$ 41,178 | \$ 41,178 | \$ - |
| Series 2013A-2 | | | | |
| Interest - 11/1 | \$ 25,753 | \$ 25,753 | \$ 25,753 | \$ - |
| Principal - 5/1 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ - |
| Interest - 5/1 | \$ 25,753 | \$ 25,753 | \$ 25,753 | \$ - |
| Total Expenditures | \$ 308,861 | \$ 308,861 | \$ 308,861 | \$ - |
| Excess Revenues (Expenditures) | \$ 9,270 | \$ 9,186 | \$ 17,695 | |
| Fund Balance - Beginning | \$ 193,916 | | \$ 359,028 | |
| Fund Balance - Ending | \$ 203,186 | | \$ 376,723 | |

Narcoossee

Community Development District

Capital Reserve Fund - Nona Preserve

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2021

| | Adopted | Prorated Budget | Actual | |
|---|------------------|-----------------|------------------|---------------|
| | Budget | Thru 08/31/21 | Thru 08/31/21 | Variance |
| Revenues: | | | | |
| Interest | \$ - | \$ - | \$ 3 | \$ 3 |
| Total Revenues | \$ - | \$ - | \$ 3 | \$ 3 |
| Expenditures: | | | | |
| Contingency | \$ - | \$ - | \$ 419 | \$ (419) |
| Capital Projects | \$ 2,500 | \$ 2,292 | \$ 1,582 | \$ 710 |
| Total Expenditures | \$ 2,500 | \$ 2,292 | \$ 2,001 | \$ 291 |
| Transfer In | \$ 9,514 | \$ 9,514 | \$ 9,514 | \$ - |
| Total Other Financing Sources (Uses) | \$ 9,514 | \$ 9,514 | \$ 9,514 | \$ - |
| Excess Revenues (Expenditures) | \$ 7,014 | \$ - | \$ 7,516 | |
| Fund Balance - Beginning | \$ 36,094 | | \$ 38,594 | |
| Fund Balance - Ending | \$ 43,109 | | \$ 46,111 | |

Narcoossee

Community Development District

Capital Reserve Fund - Parcels G & H

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2021

| | Adopted | Prorated Budget | Actual | | |
|---|------------------|-----------------|------------------|-----------------|--|
| | Budget | Thru 08/31/21 | Thru 08/31/21 | Variance | |
| Revenues: | | | | | |
| Interest | \$ - | \$ - | \$ 6 | \$ 6 | |
| Total Revenues | \$ - | \$ - | \$ 6 | \$ 6 | |
| Expenditures: | | | | | |
| Contingency | \$ - | \$ - | \$ 419 | \$ (419) | |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | |
| Total Expenditures | \$ - | \$ - | \$ 419 | \$ (419) | |
| Transfer In/(Out) | \$ 9,685 | \$ 9,685 | \$ 9,685 | \$ - | |
| Total Other Financing Sources (Uses) | \$ 9,685 | \$ 9,685 | \$ 9,685 | \$ - | |
| Excess Revenues (Expenditures) | \$ 9,685 | | \$ 9,272 | | |
| Fund Balance - Beginning | \$ 53,293 | | \$ 64,910 | | |
| Fund Balance - Ending | \$ 62,978 | | \$ 74,182 | | |

Narcoossee

Community Development District

Capital Reserve Fund - Nona Crest

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2021

| | Adopted | Prorated Budget | Actual | |
|---|-------------------|------------------|-------------------|--------------------|
| | Budget | Thru 08/31/21 | Thru 08/31/21 | Variance |
| Revenues: | | | | |
| Interest | \$ - | \$ - | \$ 8 | \$ 8 |
| Total Revenues | \$ - | \$ - | \$ 8 | \$ 8 |
| Expenditures: | | | | |
| Contingency | \$ - | \$ - | \$ 419 | \$ (419) |
| Capital Projects | \$ - | \$ - | \$ 18,313 | \$ (18,313) |
| Total Expenditures | \$ - | \$ - | \$ 18,732 | \$ (18,732) |
| Transfer In | \$ 14,034 | \$ 14,034 | \$ 14,034 | \$ - |
| Total Other Financing Sources (Uses) | \$ 14,034 | \$ 14,034 | \$ 14,034 | \$ - |
| Excess Revenues (Expenditures) | \$ 14,034 | | \$ (4,690) | |
| Fund Balance - Beginning | \$ 98,097 | | \$ 98,092 | |
| Fund Balance - Ending | \$ 112,131 | | \$ 93,402 | |

Narcoossee

Community Development District

Capital Reserve Fund - La Vina

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2021

| | Adopted Budget | Prorated Budget Thru 08/31/21 | Actual Thru 08/31/21 | Variance |
|---|-------------------|----------------------------------|-------------------------|--------------------|
| Revenues: | | | | |
| Interest | \$ - | \$ - | \$ 5 | \$ 5 |
| Total Revenues | \$ - | \$ - | \$ 5 | \$ 5 |
| Expenditures: | | | | |
| Contingency | \$ - | \$ - | \$ 419 | \$ (419) |
| Landscaping Projects | \$ - | \$ - | \$ 30,790 | \$ (30,790) |
| Total Expenditures | \$ - | \$ - | \$ 31,209 | \$ (31,209) |
| Transfer In/(Out) | \$ 29,264 | \$ 29,264 | \$ 29,264 | \$ - |
| Total Other Financing Sources (Uses) | \$ 29,264 | \$ 29,264 | \$ 29,264 | \$ - |
| Excess Revenues (Expenditures) | \$ 29,264 | | \$ (1,940) | |
| Fund Balance - Beginning | \$ 35,653 | | \$ 69,211 | |
| Fund Balance - Ending | \$ 64,918 | | \$ 67,271 | |

NARCOOSSEE
Community Development District
Month to Month

| | Oct | Nov | Dec | Jan | Feb | March | April | May | June | July | Aug | Sept | Total |
|--|------------------|------------------|-------------------|-------------------|------------------|------------------|------------------|-----------------|-----------------|------------------|-----------------|-------------|-------------------|
| Revenues: | | | | | | | | | | | | | |
| Maintenance Assessments | \$ - | \$ 15,652 | \$ 102,277 | \$ 116,841 | \$ 24,371 | \$ 12,758 | \$ 11,201 | \$ 2,644 | \$ 2,049 | \$ 34,664 | \$ 1,761 | \$ - | \$ 324,217 |
| Interest | \$ 1 | \$ 1 | \$ 1 | \$ 1 | \$ 1 | \$ 1 | \$ 1 | \$ 1 | \$ 1 | \$ 1 | \$ 0 | \$ 0 | \$ 7 |
| Total Revenues | \$ 1 | \$ 15,652 | \$ 102,277 | \$ 116,841 | \$ 24,372 | \$ 12,758 | \$ 11,202 | \$ 2,645 | \$ 2,049 | \$ 34,665 | \$ 1,762 | \$ - | \$ 324,224 |
| Expenditures: | | | | | | | | | | | | | |
| General & Administrative: | | | | | | | | | | | | | |
| Supervisor Fees | \$ - | \$ 1,000 | \$ - | \$ - | \$ - | \$ - | \$ 1,000 | \$ - | \$ 1,000 | \$ - | \$ 800 | \$ - | \$ 3,800 |
| FICA Expense | \$ - | \$ 77 | \$ - | \$ - | \$ - | \$ - | \$ 77 | \$ - | \$ 77 | \$ - | \$ 61 | \$ - | \$ 291 |
| Engineering Fees | \$ - | \$ 250 | \$ - | \$ - | \$ - | \$ - | \$ 1,500 | \$ 1,398 | \$ 3,975 | \$ 1,305 | \$ - | \$ - | \$ 8,428 |
| Assessment Roll | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,000 |
| Attorney | \$ 5,000 | \$ - | \$ - | \$ 530 | \$ 106 | \$ 2,242 | \$ 190 | \$ 1,515 | \$ - | \$ 2,028 | \$ 410 | \$ - | \$ 7,263 |
| Annual Audit | \$ 154 | \$ - | \$ - | \$ - | \$ - | \$ 2,895 | \$ 104 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,895 |
| Dissemination Agent | \$ 104 | \$ 104 | \$ 104 | \$ 104 | \$ 104 | \$ 104 | \$ 104 | \$ 104 | \$ 104 | \$ 104 | \$ 104 | \$ - | \$ 1,146 |
| Arbitrage | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 600 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 600 |
| Trustee Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,963 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,963 |
| Management Fees | \$ 3,800 | \$ 3,800 | \$ 3,800 | \$ 3,800 | \$ 3,800 | \$ 3,800 | \$ 3,800 | \$ 3,800 | \$ 3,800 | \$ 3,800 | \$ 3,800 | \$ - | \$ 41,803 |
| Information Technology | \$ 186 | \$ 167 | \$ 167 | \$ 167 | \$ 167 | \$ 167 | \$ 167 | \$ 167 | \$ 167 | \$ 167 | \$ 167 | \$ - | \$ 1,853 |
| Telephone | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Postage | \$ 23 | \$ 2 | \$ 5 | \$ 19 | \$ - | \$ 8 | \$ 5 | \$ 84 | \$ 11 | \$ 3 | \$ 2 | \$ - | \$ 161 |
| Insurance | \$ - | \$ 22,582 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 22,582 |
| Printing & Binding | \$ - | \$ - | \$ 4 | \$ - | \$ - | \$ 6 | \$ 1 | \$ - | \$ 21 | \$ - | \$ 26 | \$ - | \$ 58 |
| Legal Advertising | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 208 | \$ - | \$ 208 | \$ - | \$ 560 | \$ - | \$ - | \$ 975 |
| Other Current Charges | \$ 46 | \$ 312 | \$ 173 | \$ 165 | \$ 139 | \$ 129 | \$ 134 | \$ 59 | \$ 69 | \$ 78 | \$ 72 | \$ - | \$ 1,374 |
| Property Appraiser | \$ - | \$ - | \$ 773 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 773 |
| Office Supplies | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ - | \$ 0 | \$ - | \$ 0 | \$ 1 | \$ 0 | \$ 0 | \$ - | \$ 3 |
| Dues, Licenses & Subscriptions | \$ 175 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 175 |
| Contingency | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total General & Administrative: | \$ 3,2071 | \$ 5,712 | \$ 5,115 | \$ 4,785 | \$ 4,316 | \$ 12,522 | \$ 7,577 | \$ 7,334 | \$ 9,224 | \$ 8,044 | \$ 5,442 | \$ - | \$ 102,142 |
| Maintenance | | | | | | | | | | | | | |
| Nona Crest | | | | | | | | | | | | | |
| Field Management | \$ 357 | \$ 357 | \$ 357 | \$ 357 | \$ 357 | \$ 357 | \$ 357 | \$ 357 | \$ 357 | \$ 357 | \$ 357 | \$ - | \$ 3,932 |
| Landscapc Maintenance | \$ 1,703 | \$ 1,703 | \$ 1,703 | \$ 1,703 | \$ 1,703 | \$ 1,703 | \$ 1,703 | \$ 1,703 | \$ 1,703 | \$ 1,703 | \$ 1,703 | \$ - | \$ 18,737 |
| Irrigation Repairs | \$ 1,220 | \$ 1,815 | \$ - | \$ 162 | \$ - | \$ 1,075 | \$ 514 | \$ 1,233 | \$ 884 | \$ 58 | \$ - | \$ - | \$ 6,962 |
| Lake Maintenance | \$ 348 | \$ 348 | \$ 348 | \$ 348 | \$ 348 | \$ 348 | \$ 348 | \$ 348 | \$ 348 | \$ 348 | \$ - | \$ - | \$ 3,480 |
| Wall Repairs/Cleaning | \$ - | \$ - | \$ - | \$ - | \$ 80 | \$ 285 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 365 |
| Feature Lighting | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous/Common Area | \$ - | \$ - | \$ - | \$ 3,824 | \$ - | \$ 461 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,485 |
| Total Nona Crest | \$ 3,629 | \$ 4,224 | \$ 2,409 | \$ 6,395 | \$ 2,489 | \$ 4,230 | \$ 2,923 | \$ 3,642 | \$ 3,293 | \$ 3,667 | \$ 2,061 | \$ - | \$ 38,960 |

NARCOOSSEE
Community Development District
Month to Month

| | Oct | Nov | Dec | Jan | Feb | March | April | May | June | July | Aug | Sept | Total |
|---|-------------|------------|-----------|-----------|-----------|-------------|-------------|-------------|-------------|-----------|-------------|----------|-------------|
| La Vina | | | | | | | | | | | | | |
| Field Management | \$ 888 | \$ 888 | \$ 888 | \$ 888 | \$ 888 | \$ 888 | \$ 888 | \$ 888 | \$ 888 | \$ 888 | \$ 888 | \$ 888 | \$ 9,773 |
| Landscape Maintenance | \$ 2,987 | \$ 2,987 | \$ 2,987 | \$ 2,987 | \$ 2,987 | \$ 2,987 | \$ 2,987 | \$ 2,987 | \$ 2,987 | \$ 2,987 | \$ 2,987 | \$ 2,987 | \$ 32,857 |
| Irrigation Repairs | \$ 1,284 | \$ 260 | \$ 412 | \$ 492 | \$ 241 | \$ 4,157 | \$ 285 | \$ 303 | \$ 245 | \$ - | \$ - | \$ - | \$ 7,678 |
| Lake Maintenance | \$ 369 | \$ 369 | \$ 369 | \$ 369 | \$ 369 | \$ 369 | \$ 369 | \$ 369 | \$ 369 | \$ 369 | \$ 369 | \$ 369 | \$ 3,688 |
| Utilities | \$ 503 | \$ 518 | \$ 406 | \$ 504 | \$ 427 | \$ 563 | \$ 924 | \$ 516 | \$ 433 | \$ 577 | \$ 639 | \$ - | \$ 6,012 |
| Wall Repairs/Cleaning | \$ - | \$ - | \$ - | \$ - | \$ 461 | \$ - | \$ - | \$ 259 | \$ - | \$ - | \$ - | \$ - | \$ 720 |
| Solvinio Streetlighting | \$ 226 | \$ 226 | \$ 226 | \$ 228 | \$ 228 | \$ 228 | \$ 228 | \$ 228 | \$ 228 | \$ 228 | \$ 228 | \$ 228 | \$ 2,502 |
| Capri Streetlighting | \$ 321 | \$ 321 | \$ 321 | \$ 324 | \$ 324 | \$ 324 | \$ 324 | \$ 324 | \$ 324 | \$ 324 | \$ 324 | \$ 324 | \$ 3,557 |
| Miscellaneous/Common Area | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,250 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,250 |
| Total La Vina | \$ 6,579 | \$ 5,570 | \$ 5,609 | \$ 5,792 | \$ 5,926 | \$ 10,766 | \$ 6,005 | \$ 5,875 | \$ 5,474 | \$ 5,374 | \$ 5,066 | \$ - | \$ 68,036 |
| Nona Preserve | | | | | | | | | | | | | |
| Field Management | \$ 383 | \$ 383 | \$ 383 | \$ 383 | \$ 383 | \$ 383 | \$ 383 | \$ 383 | \$ 383 | \$ 383 | \$ 383 | \$ 383 | \$ 4,214 |
| Landscape Maintenance | \$ 2,450 | \$ 2,450 | \$ 2,450 | \$ 2,450 | \$ 2,450 | \$ 2,450 | \$ 2,450 | \$ 2,450 | \$ 2,450 | \$ 2,450 | \$ 2,450 | \$ 2,450 | \$ 26,950 |
| Irrigation Repairs | \$ 201 | \$ 254 | \$ - | \$ 192 | \$ 1,507 | \$ 1,990 | \$ 176 | \$ 1,495 | \$ 277 | \$ - | \$ - | \$ - | \$ 6,090 |
| Lake Maintenance | \$ 350 | \$ 350 | \$ 350 | \$ 350 | \$ 350 | \$ 350 | \$ 350 | \$ 350 | \$ 350 | \$ 350 | \$ 350 | \$ 350 | \$ 3,500 |
| Miscellaneous/Common Area | \$ - | \$ - | \$ - | \$ - | \$ 250 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 250 |
| Total Nona Preserve | \$ 3,384 | \$ 3,437 | \$ 3,183 | \$ 3,375 | \$ 4,940 | \$ 5,173 | \$ 3,359 | \$ 4,678 | \$ 3,460 | \$ 3,183 | \$ 2,833 | \$ - | \$ 41,003 |
| Parcels G & H | | | | | | | | | | | | | |
| Field Management | \$ 229 | \$ 229 | \$ 229 | \$ 229 | \$ 229 | \$ 229 | \$ 229 | \$ 229 | \$ 229 | \$ 229 | \$ 229 | \$ 229 | \$ 2,517 |
| Landscape Maintenance | \$ 1,063 | \$ 1,063 | \$ 1,063 | \$ 1,063 | \$ 1,063 | \$ 1,063 | \$ 1,063 | \$ 1,063 | \$ 1,063 | \$ 1,063 | \$ 1,063 | \$ 1,063 | \$ 11,693 |
| Lake Maintenance | \$ 131 | \$ 131 | \$ 131 | \$ 131 | \$ 131 | \$ 131 | \$ 131 | \$ 131 | \$ 131 | \$ 131 | \$ 131 | \$ 131 | \$ 1,313 |
| Total Parcels G & H | \$ 1,423 | \$ 1,423 | \$ 1,423 | \$ 1,423 | \$ 1,423 | \$ 1,423 | \$ 1,423 | \$ 1,423 | \$ 1,423 | \$ 1,423 | \$ 1,292 | \$ - | \$ 15,523 |
| Total Maintenance Expenses: | | | | | | | | | | | | | |
| | \$ 15,014 | \$ 14,654 | \$ 12,624 | \$ 16,984 | \$ 14,777 | \$ 21,592 | \$ 13,710 | \$ 15,617 | \$ 13,650 | \$ 13,647 | \$ 11,252 | \$ - | \$ 163,523 |
| Total Expenditures | | | | | | | | | | | | | |
| | \$ 47,085 | \$ 20,366 | \$ 17,740 | \$ 21,769 | \$ 19,093 | \$ 34,114 | \$ 21,287 | \$ 22,952 | \$ 22,875 | \$ 21,691 | \$ 16,694 | \$ - | \$ 265,665 |
| Transfer Out to Capital Reserves | | | | | | | | | | | | | |
| | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (62,497) | \$ - | \$ (62,497) |
| Total Other Financing Sources (Uses) | | | | | | | | | | | | | |
| | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (62,497) | \$ - | \$ (62,497) |
| Excess Revenues (Expenditures) | | | | | | | | | | | | | |
| | \$ (47,084) | \$ (4,713) | \$ 84,538 | \$ 95,072 | \$ 5,278 | \$ (21,356) | \$ (10,085) | \$ (20,307) | \$ (20,825) | \$ 12,973 | \$ (77,429) | \$ - | \$ (3,987) |

Narcoossee

Community Development District

LONG TERM DEBT REPORT

| SERIES 2013A-1, SPECIAL ASSESSMENT REFUNDING BONDS | | |
|---|------------------------------------|--------------------|
| MATURITY DATE: | 5/1/2033 | |
| RESERVE FUND DEFINITION | 50% OF MAXIMUM ANNUAL DEBT SERVICE | |
| RESERVE FUND REQUIREMENT | \$104,615 | |
| RESERVE FUND BALANCE | \$104,615 | |
| BONDS OUTSTANDING - 9/30/13 | | \$2,885,000 |
| LESS: PRINCIPAL PAYMENT 5/1/14 | | (\$110,000) |
| LESS: PRINCIPAL PAYMENT 5/1/15 | | (\$110,000) |
| LESS: PRINCIPAL PAYMENT 5/1/16 | | (\$110,000) |
| LESS: PRINCIPAL PAYMENT 5/1/17 | | (\$115,000) |
| LESS: PRINCIPAL PAYMENT 5/1/18 | | (\$115,000) |
| LESS: PRINCIPAL PAYMENT 5/1/19 | | (\$120,000) |
| LESS: PRINCIPAL PAYMENT 5/1/20 | | (\$125,000) |
| LESS: PRINCIPAL PAYMENT 5/1/21 | | (\$125,000) |
| CURRENT BONDS OUTSTANDING | | \$1,955,000 |

| SERIES 2013A-2, SPECIAL ASSESSMENT REFUNDING BONDS | | |
|---|------------------------------------|------------------|
| MATURITY DATE: | 5/1/2033 | |
| RESERVE FUND DEFINITION | 50% OF MAXIMUM ANNUAL DEBT SERVICE | |
| RESERVE FUND REQUIREMENT | \$51,394 | |
| RESERVE FUND BALANCE | \$51,394 | |
| BONDS OUTSTANDING - 9/30/13 | | \$1,295,000 |
| LESS: PRINCIPAL PAYMENT 11/1/13 | | (\$70,000) |
| LESS: PRINCIPAL PAYMENT 5/1/14 | | (\$35,000) |
| LESS: PRINCIPAL PAYMENT 5/1/15 | | (\$35,000) |
| LESS: PRINCIPAL PAYMENT 5/1/15 | | (\$10,000) |
| LESS: PRINCIPAL PAYMENT 5/1/16 | | (\$40,000) |
| LESS: PRINCIPAL PAYMENT 5/1/17 | | (\$40,000) |
| LESS: PRINCIPAL PAYMENT 5/1/18 | | (\$45,000) |
| LESS: PRINCIPAL PAYMENT 5/1/19 | | (\$45,000) |
| LESS: PRINCIPAL PAYMENT 5/1/20 | | (\$50,000) |
| LESS: PRINCIPAL PAYMENT 5/1/21 | | (\$50,000) |
| CURRENT BONDS OUTSTANDING | | \$875,000 |

NARCOOSSEE

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts

Series 2013

Fiscal Year 2021

TOTAL ASSESSMENT LEVY

Gross Assessments \$335,455.07
 Net Assessments \$315,327.77

ASSESSED THROUGH COUNTY

49.82% 50.18% 100.00%

| DATE RECEIVED | DESCRIPTION | GROSS ASSESSMENTS | COMMISSIONS | DISC/PENALTY | INTEREST | NET AMOUNT RECEIVED | O&M Portion | DSF Portion | Total |
|---------------|-------------------|---------------------|-----------------|--------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| 11/9/20 | 05/12/20-10/23/20 | \$1,721.98 | \$0.00 | \$90.40 | \$0.00 | \$1,631.58 | \$812.88 | \$818.70 | \$1,631.58 |
| 11/16/20 | 10/24/20-11/04/20 | \$10,672.77 | \$0.00 | \$426.89 | \$0.00 | \$10,245.88 | \$5,104.68 | \$5,141.20 | \$10,245.88 |
| 11/23/20 | 11/05/20-11/11/20 | \$20,351.63 | \$0.00 | \$814.02 | \$0.00 | \$19,537.61 | \$9,733.98 | \$9,803.63 | \$19,537.61 |
| 12/07/20 | 11/12/20-11/18/20 | \$116,129.16 | \$0.00 | \$4,645.09 | \$0.00 | \$111,484.07 | \$55,543.34 | \$55,940.73 | \$111,484.07 |
| 12/14/20 | 11/19/20-11/21/20 | \$61,365.33 | \$0.00 | \$2,454.48 | \$0.00 | \$58,910.85 | \$29,350.43 | \$29,560.42 | \$58,910.85 |
| 12/21/20 | 11/22/20-11/25/20 | \$36,322.21 | \$0.00 | \$1,452.82 | \$20.48 | \$34,889.87 | \$17,382.75 | \$17,507.12 | \$34,889.87 |
| 01/11/21 | 11/26/20 | \$244,288.64 | \$0.00 | \$9,771.06 | \$0.00 | \$234,517.58 | \$116,840.81 | \$117,676.77 | \$234,517.58 |
| 02/03/21 | 11/27/20-12/01/20 | \$51,543.13 | \$577.97 | \$2,048.92 | \$0.00 | \$48,916.24 | \$24,370.94 | \$24,545.30 | \$48,916.24 |
| 03/03/21 | 12/02/20-12/09/20 | \$26,593.04 | \$0.00 | \$1,040.33 | \$54.01 | \$25,606.72 | \$12,757.72 | \$12,849.00 | \$25,606.72 |
| 04/19/21 | 12/10/20-01/31/21 | \$23,106.82 | \$0.00 | \$624.19 | \$0.00 | \$22,482.63 | \$11,201.24 | \$11,281.39 | \$22,482.63 |
| 05/13/21 | 02/01/21-02/28/21 | \$5,364.59 | \$0.00 | \$57.15 | \$0.00 | \$5,307.44 | \$2,644.26 | \$2,663.18 | \$5,307.44 |
| 06/14/21 | 03/01/21-03/31/21 | \$4,094.03 | \$0.00 | \$0.00 | \$18.02 | \$4,112.05 | \$2,048.70 | \$2,063.35 | \$4,112.05 |
| 07/19/21 | 44357 | \$67,549.74 | \$0.00 | \$0.00 | \$2,026.49 | \$69,576.23 | \$34,664.11 | \$34,912.12 | \$69,576.23 |
| 08/16/21 | 04/01/21-04/20/21 | \$3,432.39 | \$0.00 | \$0.00 | \$102.96 | \$3,535.35 | \$1,761.37 | \$1,773.98 | \$3,535.35 |
| TOTAL | | \$672,535.46 | \$577.97 | \$23,425.35 | \$2,221.96 | \$650,754.10 | \$324,217.22 | \$326,536.88 | \$650,754.10 |

| | |
|-----------------|-------------------------------------|
| 100% | Gross Percent Collected |
| \$774.74 | Balance Remaining to Collect |