

*Narcoossee Community  
Development District*

*Agenda*

*October 24, 2017*

# AGENDA

# *Narcoossee*

## *Community Development District*

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135 W. Central Blvd., Suite 320, Orlando, FL 32801  
Phone: 407-841-5524 – Fax: 407-839-1526

October 17, 2017

Board of Supervisors  
Narcoossee Community  
Development District

Dear Board Members:

The Board of Supervisors of the Narcoossee Community Development District will meet **Tuesday, October 24, 2017 at 3:00 p.m. at the Orange County Public Library – Southeast Branch, 5575 S. Semoran Blvd., Orlando, FL 32822.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes from the August 22, 2017 Audit Committee Meeting and the August 22, 2017 Board of Supervisors Meeting
4. Consideration of Agreement with Berger, Toombs, Elam, Gaines & Frank for Auditing Services
5. Consideration of Non-Ad Valorem Assessment Administration Agreement with Rick Singh, CFA
6. Staff Reports
  - A. Attorney
  - B. Engineer
    - i. Discussion of Fence Project
  - C. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet and Income Statement
7. Other Business
8. Supervisors Requests
9. 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 is the approval of the minutes from the August 22, 2017 Audit Committee meeting and the August 22, 2017 Board of Supervisors meeting. The minutes are enclosed for your review.

The fourth order of business is the consideration of agreement with Berger, Toombs, Elam, Gaines & Frank for auditing services. A copy of the agreement is enclosed for your review.

The fifth order of business is the consideration of the Non-Ad Valorem Assessment Administration Agreement with Rick Singh, CFA. A copy of the agreement is enclosed for your review.

Section B of the sixth order of business is the Engineer's Report. Section 1 is the discussion of the fence project. This is an open discussion and no back-up is provided. Section C 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,

A handwritten signature in blue ink, appearing to read 'J. Showe', is written over a printed name.

Jason Showe  
District Manager

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

# MINUTES

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11/1/71

MINUTES OF AUDIT COMMITTEE MEETING  
NARCOSSEE  
COMMUNITY DEVELOPMENT DISTRICT

The Narcoossee Community Development District Audit Committee met Tuesday, August 22, 2017 at 3:00 p.m. at the Orange County Library – Southeast Branch, 5575 South Semoran Boulevard, Orlando, Florida.

Present were:

Jeffrey Smyk  
Steve Giercyk  
Chris Vinton  
Jason Showe  
Roy Van Wyk (by phone)  
Rey Malave  
Alan Scheerer

**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**

**Approval of the Minutes of the May 23, 2017 Meeting**

On MOTION by Mr. Vinton seconded by Mr. Giercyk with all in favor the minutes of the May 23, 2017 meeting were approved.
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**FOURTH ORDER OF BUSINESS**

**Tally of Audit Committee Members' Rankings and Selection of an Auditor**

Mr. Showe stated I have been provided with rankings from four of the Board members as follows: Berger Toombs no. 1, Grau & Associates no. 2, McDirmit Davis no. 3 and Carr Riggs no. 4. Berger Toombs only bid for three years but if the Audit Committee is amenable we can ask for a five-year contract in line with the rest of them at the same price.

Mr. Van Wyk stated I don't necessarily think five years for a contract is a good thing. I think we should do a maximum three-year period.

Mr. Showe stated okay.

On MOTION by Mr. Smyk seconded by Mr. Vinton with all in favor Berger, Toombs, Elam, Gaines & Frank was ranked no. 1, Grau & Associates no. 2, McDirmit Davis no. 3 and Carr, Riggs & Ingram no. 4.

On MOTION by Mr. Giercyk seconded by Mr. Smyk with all in favor the meeting adjourned at 3:02 p.m.

MINUTES OF MEETING  
NARCOSSEE  
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Narcoossee Community Development District was held Tuesday, August 22, 2017 at 3:02 p.m. at the Orange County Library – Southeast Branch, 5575 South Semoran Boulevard, Orlando, Florida.

Present and constituting a quorum were:

Jeffrey Smyk	Chairman
Steve Giercyk	Vice Chairman
Chris Vinton	Assistant Secretary

Also present were:

Jason Showe	District Manager
Roy Van Wyk	District Attorney (by phone)
Rey Malave	District Engineer
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**

**Approval of the Minutes of the June 27, 2017 Meeting**

On MOTION by Mr. Vinton seconded by Mr. Giercyk with all in favor the minutes of the June 27, 2017 meeting were approved.
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**FOURTH ORDER OF BUSINESS**

**Public Hearing**

- A. Consideration of Resolution 2017-04 Adopting the Fiscal Year 2018 Budget and Relating to the Annual Appropriations**



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

Mr. Showe stated the first item under the public hearing is consideration of Resolution 2017-04 adopting the Fiscal Year 2018 budget. The budget has been provided as an attachment to the resolution. The assessments remain level and the expenses of each community were kept level.

Mr. Showe briefly reviewed the budget then opened the floor for public comment or input and there being none it was brought back to the Board for discussion or questions.

Mr. Van Wyk asked will you affirm that notice was provided as required?

Mr. Showe stated that is correct.

Mr. Giercyk stated we will be discussing later on a fountain in the retention pond that will be the property of the CDD.

Mr. Vinton stated there was no adjustment to the facilities line item.

Mr. Giercyk asked do we need an additional line item for electric?

Mr. Showe stated you have the full budget of \$7,800, the current expenses are about \$6,800 so there is some flexibility in that account line.

Mr. Giercyk asked do we want to break it out by itself as we do with the streetlights with Capri and Solvino?

Mr. Showe stated it would be difficult at this stage since those costs are unknown and we have to levy that assessment directly on those homeowners, which would also facilitate an increase. At this stage we can't do an increase because of the mailed notice requirements. Heading into next year if that is something you want to do for Fiscal Year 2019 we can look at that.

Mr. Giercyk stated it is something we should have looked at before this.

Mr. Showe stated without having approval for the fountain there is no way for us to even have a concept of what that would look like.

Mr. Giercyk stated maybe that is something we need to look at moving forward and get a handle on what that may cost.

Mr. Smyk asked do they have a contingency line item?

Mr. Showe responded there are some small miscellaneous common areas that are associated with each of the communities and those amounts balance the budget so there is no

assessment fluctuation. If any of the communities go over in expenses that is when you utilize those capital reserves to offset those.

On MOTION by Mr. Smyk seconded by Mr. Vinton with all in favor Resolution 2017-04 was approved.

**B. Consideration of Resolution 2017-05 Imposing Special Assessments and Certifying an Assessment Roll**

Mr. Showe stated the next item is Resolution 2017-05. This is the mechanism that levies the assessments onto the tax bills for all the properties in the District. Attached to this resolution will be the adopted budget and the assessment roll.

Mr. Showe opened the floor for public comment or input and there being none, it was brought back to the Board for further discussion and action.

On MOTION by Mr. Vinton seconded by Mr. Giercyk with all in favor Resolution 2017-05 was approved.

On MOTION by Mr. Vinton seconded by Mr. Giercyk with all in favor the public hearing was closed.

**FIFTH ORDER OF BUSINESS**

**Acceptance of the Audit Committee Recommendation and Selection of No. 1 Ranked firm to Provide Auditing Services**

Mr. Showe stated, next is acceptance of the Audit Committee recommendation and selection of the number one ranked firm to provide auditing services. Just prior to this meeting, the Audit Committee met and ranked Berger Toombs number one.

On MOTION by Mr. Smyk seconded by Mr. Giercyk with all in favor the recommendation of the Audit Committee of Berger Toombs being ranked no. 1 was accepted and staff authorized obtain a three-year agreement.

**SIXTH ORDER OF BUSINESS**

**Consideration of Agreements**

**A. Consideration of Second Amendment with Down to Earth, Inc. for Landscape/Grounds Maintenance Services**

**B. Consideration of Agreement with Applied Aquatic Management, Inc. for Aquatic Plant Management Services**

Mr. Showe stated we provided you two contracts, one is the second amendment to the Down to Earth contract and they propose no increase in costs for this year and the second item is Applied Aquatics and there was no increase in their costs.

Mr. Scheerer stated we have had a few performance issues with Down to Earth and we met with one of their senior managers and they removed the crew out of Sand Lake and assigned the crew that does Lake Nona out of their Boggy Creek Road compound and they gave us one of their most senior account managers and we made some adjustments to the detail rotation and their schedule. We are just working through some of those issues right now and so far so good but they are on a short leash right now and we want to make sure they are performing under the contract. If they can get through the detail schedule every three weeks as opposed to every four weeks I think everybody will see a noticeable difference. I talked to Mr. Giercyk today on some detailing going on in front of his community and I'm going to stop by there after the meeting and look at a few things then contact them. I do meet with them on a regular basis Friday afternoons at 1:00 p.m. and do a complete ride through of the entire property.

As far as Applied Aquatic they are dealing with some of the same challenges all the aquatic vendors are right now, heat, rain, heat, rain, heat, rain, algae, algae, algae. Applied Aquatic is one of the better companies and they can come out and treat, and then they have a 14 day wait before they can reapply and they do that at no cost to us. They are also very responsive to any issues or concerns that are brought up by residents, Board members or staff.

We will continue to monitor both contracts weekly and there is a 30-day out clause on both contracts.

On MOTION by Mr. Vinton seconded by Mr. Giercyk with all in favor the second amendment to the agreement with Down to Earth and the agreement with Applied Aquatic Management, Inc. were approved.

**SEVENTH ORDER OF BUSINESS****Discussion of Fountains**

Mr. Scheerer stated as directed we included in your agenda package a couple of fountain quotes, the first two are from Lake Fountains, one is for a 5hp fountain and the location being considered for this fountain is Tract B stormwater retention pond that borders the Mirabella

subdivision. We need to have electrical services and a meter installed if the Board chooses to move forward with that. The 5 hp quote is included in the agenda package as well as the 7 ½ hp for your review. We also included a quote from Cascade Fountains their 7 ½ hp quote is \$23,000 and the 5 ½ hp is \$14,000.

Mr. Giercyk stated we have two fountains in Ziani, one of which has gone bad and it is currently a 2 hp system and the quote to replace that system was about \$6,000. Knowing we have this other quote coming through I got a similar quote of the same kind of fountain to go in our pond and by the time you get through everything we are looking at a quote of about \$13,000. How do we handle the fact that we were talking about transitioning over the fountains in Ziani as part of picking up this one fountain as a District fountain? I guess we would end up with three fountains that would be District but now one is broken and I know the policy is we don't accept broken or non-working hardware. I need to know if I'm spending \$13,000 or do I say to the Board do you accept the broken system? I know how to solve the problem it is easy but the whole thing gets complicated. How are we going to treat this? I also think there is a fountain in NonaCrest. If the Board is going to pick up fountain and electrical for Ziani and Mirabella then it probably ought to be making all the fountains District fountains or making that available to the community. How are we going to think of this on a broad basis? We can do one pump that is easy but are we creating a situation where we are picking and choosing and not treating communities all fairly?

Mr. Vinton asked can we increase the quote for a quantity of two?

Mr. Scheerer stated we can do that and bring it back.

Mr. Showe stated it is more of policy decision than anything else and I think Roy may want to speak to this.

Mr. Van Wyk stated the District owns and operates the surface water management system and then our benefit that each one of the parcels received is based on your assessment methodology. If the purpose of the fountains is to keep the pond aerated, etc. then it is something that should be borne by the entire District on whatever method is developed in the assessment methodology. If they are purely aesthetic and different HOAs have chosen to put in a fountain for aesthetic purposes and have chosen the quality and size of those fountains then you could probably do it on a neighborhood basis. I think you need to take a step back and see what

the purpose of the fountains is. Is it a District wide operation or is it something that is a benefit to a neighborhood independent of the surface water management system.

Mr. Giercyk stated that is the question I don't know the answer to.

Mr. Scheerer stated anybody who installs a fountain gets the benefit of aeration from the fountain but most of the fountains go in not for that, they go in for aesthetics.

Mr. Vinton stated the original request I received from the HOA is that it be done specifically for aeration, reducing the amount of algae in that one particular pond. There is one gentleman in the neighborhood who continues to call Alan and complains every week that there is an excess build up of algae. That was one of the driving factors that it should reduce the amount of algae, it should reduce the amount of work that Applied Aquatics has to perform.

Mr. Smyk asked is that reflected in Applied Aquatics in their work routine? Is there a definite difference between the pond that has no fountain and the pond that does have a fountain?

Mr. Scheerer stated I know that Mirabella pond, Tract B, tends to have a little more algae than some of the other ponds but I have plenty of ponds in the District that have no fountains and have no algae.

Mr. Malave stated the relationship between aeration and having algae or not having algae has to do a lot with the water quality, the depth and other factors and how close is it to natural areas, wetlands and the water quality that is coming into that.

Mr. Smyk stated NonaCrest has one fountain but it is completely within the neighborhood there is no aesthetic value to anyone in the District except for the homeowners that live on that retention pond. If it were a District wide type of scenario it would have to benefit the water quality only because aesthetically there would be no benefit to anyone outside those homeowners. That is my comment on that. Having fountains on the right side going east and not having one on the left side the aesthetic benefit would be to everyone within that area of the District they would gain that benefit.

Mr. Malave stated to clarify too aeration does provide value from a perspective of water quality it doesn't necessarily correlate directly with the algae.

Mr. Showe stated and the service costs that you are going to have associated with it.

Mr. Malave stated we do that at wastewater treatment plants, we aerate it, we want to get oxygen in there and oxygen definitely helps the lake and it also helps the plants too. It is a combination of other factors.

Mr. Scheerer stated if you are considering that there is also another pond at Solvino that is directly on Dowden Road as well that doesn't have a fountain. This one would only benefit the residents that are back there because nobody can see it but the residents, but you have a total of four that are directly on Dowden Road. The other question is how do you deal with the fountain that is not working. If you are looking at \$15,000 for one and \$13,000 for another where does that put you in our current budget and how would we pay for that going forward. Then the residents from Solvino come and say we want a fountain and that is another \$15,000 and the next thing you know you have utilized the majority of your reserve funds. You have to answer Mr. Giercyk's question on how do you deal with the broken one.

Mr. Vinton asked is it a District fountain?

Mr. Scheerer responded no, the District owns no fountains. I have never accepted anything broken.

Mr. Smyk stated in our previous discussion we talked about the working fountain in front of Ziani becoming part of the maintenance and utilities of the District.

Mr. Scheerer stated at the time both the fountains were working and the discussion of the request from Chris to add the fountain to Mirabella the subsequent follow-up to that was the District taking ownership, the maintenance and operation of the two fountains in Tracts A and C. Tracts A and C currently have fountains, Tract A is down and I don't know how Roy would feel about the District taking ownership and paying the expense of a fountain that it doesn't own or if the HOA pays for it and then turn it over to us. That is how the original concept started, the HOAs would pay for the fountains and the District would take it over.

Mr. Showe stated typically CDDs will only accept property in working, functional condition.

Mr. Giercyk asked how do you accept putting a fountain into Pond B, it is not broken but it is not there?

Mr. Showe stated under that scenario the HOA would pay for the fountain, put it in and we would accept that fountain in working condition.

Mr. Giercyk stated that sounds like a plan that the founders of this Board may have had in mind but that is not what we are doing with Pond B.

Mr. Showe stated no one has made a decision yet.

Mr. Giercyk stated that is not what we are talking about doing with Pond B, we are talking about paying for the fountain and also paying for the electrical connection.

Mr. Scheerer stated it is all inclusive. The proposals provided to you in the agenda package today include permitting, electrical work to get the meter set and that meter would be specific to that fountain so we would know what the ongoing costs were. It is a turnkey installation.

Mr. Van Wyk asked the costs for the fountain in Pond B then would be paid from just the reserves of that neighborhood?

Mr. Showe stated it would have to be from LaVina as a whole. That particular neighborhood doesn't have its own individual reserve.

Mr. Scheerer stated the neighborhood in LaVina is a combination of the four neighborhoods on Dowden Road. I believe Roy said depending on how you determine the benefit of the fountain would determine whether or not.

Mr. Smyk stated I believe it would be the same breakout as the administrative costs. The HOA of Mirabella do they have the ability to go forward with the purchase of this fountain and then have the CDD take over the maintenance and operation?

Mr. Vinton stated getting Mirabella HOA Board approval I don't think that would be an issue. There is the ability it just requires Board approval for that. I think that is where I was originally confused when this request came up. I thought the CDD would purchase and the HOA would maintain, own and operate it much like Ziani does.

Mr. Showe stated I think because their fountain is already there it makes it a challenge to do the same thing for everyone if you do it the other way.

Mr. Vinton stated it seems like the simplest option would be for the HOA to actually purchase the fountain based on the quotes received and then turn over ownership to the CDD.

Mr. Showe stated when the time comes if Counsel is amenable they can prepare the bill of sale or whatever agreement is needed and we would enter into that agreement and take it over from that point. We would go through an acceptance process, do a walk through make sure everything is up and running properly.

Mr. Vinton stated that solves the issue of repairing the fountain before turning it over.

Mr. Giercyk asked how do you feel about the expense?

Mr. Vinton stated I don't think there would be an issue.

Mr. Showe stated it also makes the fountains independent too so his decision even if they choose not to do it you can still go forward with yours and go through the same process.

Mr. Giercyk stated that is exactly what I needed to know.

Mr. Vinton stated we won't be pursuing these quotes through the CDD but I will make sure the Mirabella HOA is aware and we will proceed and get approval to do that then we can discuss it at the next meeting taking over ownership.

## **EIGHTH ORDER OF BUSINESS**

### **Staff Reports**

#### **A. Attorney**

There being none, the next item followed.

#### **B. Engineer**

Mr. Malave stated in regard to the Econ Trail they are in the process of cleaning the property, taking all the ordnances out and it was great while it was not raining but now they are having serious trouble because the place holds a lot of water and they cannot discharge water offsite. That has slowed their process. They envisioned having that process done in two to three years and it is just going slower. In that process the developer will finalize his plans and go to the City. They have a master plan that was approved that shows the Econ Trail doing four-laning the piece north of Vista Lakes then the piece that would go through the property and developer and then the piece coming south and across 528. The order of need that they have phased that road construction is the piece north from Curry Ford to the existing terminus at Lee Vista Boulevard is the first phase. That is needed from when they open their first phase of development. Right now that is probably 2020. The City of Orlando has undertaken the design of that roadway together with Orange County. The second tier will be developed as they go so the phases are starting from Vista Lakes going south and this is the last piece that will be needed for their full development is slated for 2024-2025 depending on how fast they go through their development. That is the current stage with that and the soonest development could happen I think would be 2025 realistically 2026-2027. Design-wise they are not going to design those pieces outside the property until they really need it. Especially the fact that there is a bridge involved over the expressway it is pretty substantial and construction will take three or four years then you end up doing the last piece, which is the one next to our property. That is their general



phasing timeline but until they finish cleaning up the property that is not going anywhere. They have to get a final signoff from the DEP in Tallahassee and from the Army Corps of Engineers in D.C. to be able to go forward with developing the property.

**C. Manager**

**i. Approval of Check Register**

On MOTION by Mr. Vinton seconded by Mr. Giercyk 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 2018 Meeting Schedule**

Mr. Showe stated the proposed meeting schedule is October 24<sup>th</sup>, January 23<sup>rd</sup>, March 27<sup>th</sup>, May 22<sup>nd</sup>, June 26<sup>th</sup> and August 28<sup>th</sup> here in this room at 3:00 p.m.

On MOTION by Mr. Smyk seconded by Mr. Giercyk with all in favor the Fiscal Year 2018 meeting schedule was approved.

**NINTH ORDER OF BUSINESS**

**Other Business**

There being none, the next item followed.

**TENTH ORDER OF BUSINESS**

**Supervisors Requests**

There being none, the meeting was adjourned.

On MOTION by Mr. Giercyk seconded by Mr. Smyk with all in favor the meeting adjourned at 4:00 p.m.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## **SECTION IV**



Berger, Toombs, Elam,  
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

September 13, 2017

Narcoossee Community Development District  
Governmental Management Services  
135 W. Central Blvd., Suite 320  
Orlando, FL 32801

### **The Objective and Scope of the Audit of the Financial Statements**

You have requested that we audit the financial statements of Narcoossee Community Development District, which comprise governmental activities, each major fund and the budgetary comparison for the General Fund as of and for the years ended September 30, 2017, 2018, and 2019 which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the years ending September 30, 2017, 2018, and 2019.

Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

### **The Responsibilities of the Auditor**

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and "Government Auditing Standards" issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with generally accepted auditing standards. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements. The determination of abuse is subjective; therefore, Government Auditing Standards do not expect us to provide reasonable assurance of detecting abuse.

Fort Pierce / Stuart

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In making our risk assessments, we consider internal control relevant to Narcoossee Community Development District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the Board any fraud involving senior management and fraud that causes a material misstatement of the financial statements that becomes known to us during the audit, and any instances of noncompliance with laws and regulations that we become aware of during the audit.

The funds that you have told us are maintained by Narcoossee Community Development District and that are to be included as part of our audit are listed below:

1. General Fund
2. Debt Service Fund
3. Capital Projects Fund

### **The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework**

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not evaluate subsequent events earlier than the date of the management representation letter referred to below;
3. For the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
4. For establishing and maintaining effective internal control of financial reporting, and for informing us of all significant deficiencies and material weaknesses in the design or operation of such controls of which it has knowledge;

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5. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
  - b. Additional information that we may request from management for the purpose of the audit; and
  - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this letter; and;
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for identifying and ensuring that Narcoossee Community Development District complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud or abuse, and for informing us about all known or suspected fraud or abuse affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud or abuse could have a material effect on the financial statements or compliance. Management is also responsible for informing us of its knowledge of any allegations of fraud or abuse or suspected fraud or abuse affecting the entity received in communications from employees, former employees, analysts, regulators, short sellers, or others.

The Board is responsible for informing us of its views about the risks of fraud or abuse within the entity, and its knowledge of any fraud or abuse or suspected fraud or abuse affecting the entity.

Narcoossee Community Development District agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, Narcoossee Community Development District agrees to contact us before it includes our reports or otherwise makes reference to us, in any public or private securities offering.

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### **Narcoossee Community Development District's Records and Assistance**

If circumstances arise relating to the condition of the Narcoossee Community Development District's records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion, issuing a report, or withdrawing from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the Narcoossee Community Development District books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

### **Other Relevant Information**

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.

### **Fees, Costs and Access to Workpapers**

Our fees for the audit and accounting services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the years ending September 30, 2017, 2018, and 2019 will not exceed \$3,000 for each year unless the scope of the engagement is changed, the assistance which Narcoossee Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment.

In the event we are requested or authorized by Narcoossee Community Development District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for Narcoossee Community Development District, Narcoossee Community Development District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.



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September 13, 2017  
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The documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.

### **Reporting**

We will issue a written report upon completion of our audit of Narcoossee Community Development District's financial statements. Our report will be addressed to the Board of Narcoossee Community Development District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In addition to our report on Narcoossee Community Development District's financial statements, we will also issue the following types of reports:

- Reports on internal control and compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any internal control findings and/or noncompliance which could have a material effect on the financial statements.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines, & Frank and Narcoossee Community Development District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.



Berger, Toombs, Elam,  
Gaines & Frank

Certified Public Accountants P.C.

Narcoossee Community Development District  
September 13, 2017  
Page 6

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

BERGER, TOOMBS, ELAM, GAINES & FRANK  
J. W. Gaines, CPA

Confirmed on behalf of the addressee:

---

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Judson B. Baggett  
MBA, CPA, CVA, Partner  
Marci Reutimann  
CPA, Partner

6815 Dairy Road  
Zephyrhills, FL 33542  
(813) 788-2155  
(813) 782-8606

## System Review Report

To the Directors

November 2, 2016

Berger, Toombs, Elam, Gaines & Frank, CPAs PL

and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL (the firm), in effect for the year ended May 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards and audits of employee benefit plans*.

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL in effect for the year ended May 31, 2016 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs PL, has received a peer review rating of *pass*.

  
Baggett, Reutimann & Associates, CPAs, PA

(BERGER\_REPORT16)

**ADDENDUM TO ENGAGEMENT LETTER  
DATED SEPTEMBER 26, 2017**

**Public Records.** Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

**IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:**

**GMS, LLC**

**475 West Town Place, Suite 114**

**St. Augustine, Florida 32092**

**Phone: (904) 940-5850 Ext 400**

**Auditor: J. W. GAINES**



**Title: DIRECTOR**

**Date: September 26, 2017**

**District: NARCOOSSEE**

**By: \_\_\_\_\_**

**Title: \_\_\_\_\_**

**Date: \_\_\_\_\_**

## SECTION V

## **NON-AD VALOREM ASSESSMENT ADMINISTRATION AGREEMENT**

An AGREEMENT made this 13<sup>th</sup> day of October, 2017 between **RICK SINGH, CFA**, as Orange County Property Appraiser (Property Appraiser) and **Narcoossee CDD**, (Taxing Authority), and is effective upon acceptance by both parties and through September 30, 2018.

1. The Taxing Authority desires to use the services of the Property Appraiser to maintain non-ad valorem assessments on the tax roll and the Property Appraiser is prepared to do so, on behalf of the Taxing Authority. Each party represents that it has satisfied all conditions necessary to enter into this agreement.

2. The Property Appraiser agrees to perform the following service for the Taxing Authority:

A. Create a Non-Ad Valorem Assessment Roll for the Taxing Authority for the 2018 tax roll year using data provided annually to the Property Appraiser's Office by the Taxing Authority per attached Calendar For Implementation Of Non-Ad Valorem Assessment Roll.

B. Provide the Taxing Authority with a data file in a compatible format on or before April 1, containing all parcels within the boundaries of the Taxing Authority to be used for the Taxing Authority's planning purposes in establishing its non-ad valorem assessments. Provide subsequent files or reports at request of the Taxing Authority.

C. Receive from the Taxing Authority its proposed or adopted non-ad valorem assessment levy for each type of property and extend that amount against each parcel of real property as stipulated by Taxing Authority.

D. Include the Taxing Authority's non-ad valorem assessments on the Notice Of Proposed Property Taxes And Proposed or Adopted Non-Ad Valorem Assessments mailed to all property owners in August of each year.

E. Receive from the Taxing Authority, corrections or changes to the roll and update the Non-Ad Valorem Assessment Roll for tax bills on or before September 15 of each year, the statutory deadline for certification of non-ad valorem assessments.

F. Deliver the Taxing Authority's Non-Ad Valorem Assessment Roll to the Orange County Tax Collector's Office so that tax bills mailed on or about November 1 will include the Taxing Authority's non-ad valorem assessment levies.

3. Taxing Authority agrees to perform the following acts in connection with this agreement:

A. Advise the property owners within the Taxing Authority in an appropriate and lawful manner of the Taxing Authority's intention to utilize the Uniform non-ad valorem assessment method described in Sections 197.3631 through 197.3635, Florida Statutes, and carry out its responsibilities under said sections.

B. Timely provide the Property Appraiser with information required to prepare the Uniform Non-Ad Valorem Assessment Roll per the Calendar For Implementation Of Non-Ad Valorem Assessment Roll.

C. Advise the property owners within the Taxing Authority as appropriate that the Property Appraiser's office is acting in a ministerial capacity for the Taxing Authority in connection with the non-ad valorem assessments.

D. Preparation and delivery of certificate of corrections directly to Tax Collector, with copy to Property Appraiser, for any corrections to a certified final tax roll.

4. The Taxing Authority shall use its best efforts in furnishing the Property Appraiser with up-to-date data concerning its boundaries, proposed assessments and other information as requested from time to time by the Property Appraiser and necessary to facilitate his making the assessment in question. The Property Appraiser shall, using the information provided by the Taxing Authority, place the District's non-ad valorem assessments, as made from time to time and certified to him, on properties within the district.

5. The Property Appraiser shall be compensated by the Taxing Authority for the administrative costs incurred in carrying out this Agreement. These costs include, but are not limited to labor, printing, forms, office supplies, computer equipment usage, postage, programming or any other associated costs.

On October 13, 2017, an administrative fee will be invoiced to the Taxing Authority equivalent to \$1 per parcel assessed with a non-ad valorem tax. Parcel counts supporting the invoiced fee will be determined based upon the most current certified non-ad valorem assessment roll. Any new assessments added to the tax roll that were not previously certified and invoiced an administrative fee, will be separately invoiced on or around July 15 and prior to mailing of the Notice of Proposed Property Taxes in August.

6. The specific duties to be performed under this agreement and their respective timeframes are contained in the Calendar For Implementation Of Non-Ad Valorem Assessment Roll, which is incorporated herein by reference.

7. This agreement constitutes the entire agreement between the parties and can only be modified in writing.

8. All parts of this Agreement not held unenforceable for any reason shall be given full force and effect.

9. All communications required by this agreement shall be in writing and sent by first class mail, email or facsimile to the other party.

Notices to the Taxing Authority shall be addressed to:

Narcoossee CDD  
% Jason Showe  
Governmental Management Services  
135 W. Central Blvd., Ste 320  
Orlando, FL 32801  
jshowe@govmgtsvc.com  
(407)841-5524 x105

Notices to the Property Appraiser shall be addressed to:

Ehab Azer, Finance Department  
Orange County Property Appraiser  
200 S. Orange Ave., Suite 1700  
Orlando, FL 32802  
[eazer@ocpaf.org](mailto:eazer@ocpaf.org)  
(407)836-5125

10. TERMINATION. This Agreement may be terminated by either party upon written notice. If terminated on or before April 1, a 100% refund of fee will apply. If terminated between April 2 and July 15, a 50% refund of fee will apply. Property Appraiser will perform no further work after the written termination notice is received.

ORANGE COUNTY PROPERTY APPRAISER

Signed \_\_\_\_\_  
Rick Singh, CFA

Date \_\_\_\_\_

NARCOOSSEE CDD

Name \_\_\_\_\_

Signed \_\_\_\_\_

Date \_\_\_\_\_

## **CALENDAR FOR IMPLEMENTATION OF NON-AD VALOREM ASSESSMENTS**

On or about April 1<sup>st</sup> - Property Appraiser to provide the Taxing Authority with an electronic file that includes parcel ID and any other information applicable or requested. Taxing Authority may request this file at any time after January 1st, but must understand that many splits/ combos, annexations, etc., may not be reflected early in the tax year and subsequent files may be necessary. If any additional information is required at any time by Taxing Authority, it should be requested of the Property Appraiser by Taxing Authority, allowing for a reasonable turnaround time. The file shall be in an ascii file, text or excel file, unless another format is requested and agreed upon between parties.

### **June 1**

- Property Appraiser distributes Best Estimate of Taxable Value to all Taxing Authorities.

### **July 1**

- Property Appraiser certifies Preliminary tax roll to all taxing authorities.
- Taxing Authority reviews all assessments and provides final approval for Notice of Proposed Property Taxes (TRIM)

### **July 13**

- Property Appraiser to invoice Administrative Fee for new parcels, if any, assessed and in excess of prior year certified non-ad valorem assessment roll parcel count.

### **August 3**

- Taxing Authority adopts its proposed millage rate and submits to the Property Appraiser for TRIM.

### **August 24**

- Last day Property Appraiser can mail TRIM notices to all property owners on the tax roll.

### **September 4 - September 18**

- Taxing Authority holds initial public budget hearing.

### **September 14**

- Taxing Authority certifies final non-ad valorem assessment roll to Property Appraiser on or before September 15 with any changes, additions or deletions to the non-ad valorem assessment roll since the TRIM notices.

### **October 15**

- Property Appraiser to mail Non-Ad Valorem Assessment Administration Agreement and invoice for non-ad valorem assessment processing for subsequent tax roll, based upon most recent certified non-ad valorem assessment roll parcel count.

- Property Appraiser delivers the Taxing Authority non-ad valorem assessment roll to the Tax Collector for collection of taxes on November 1 tax bills.



## SECTION VI





# Narcoossee Community Development District

## Summary of Check Register

August 15, 2017 to October 17, 2017

<b>Fund</b>	<b>Date</b>	<b>Check No.'s</b>		<b>Amount</b>
General Fund	8/16/17	1640-1641	\$	1,080.00
	8/25/17	1642-1643	\$	9,193.33
	8/30/17	1644	\$	22.50
	9/6/17	1645-1646	\$	6,389.21
	9/14/17	1647-1648	\$	20,881.00
	9/18/17	1649	\$	21.16
	9/19/17	1650	\$	5,000.00
	9/20/17	1651-1653	\$	8,923.33
	9/27/17	1654	\$	-
	10/6/17	1655-1659	\$	4,102.25
	10/10/17	1660	\$	5,389.64
	10/12/17	1661	\$	245.00
	10/13/17	1662	\$	-
			\$	61,247.42
Payroll	<u>August 2017</u>			
	Christopher Vinton	50286	\$	184.70
	Jeffrey Smyk	50287	\$	184.70
	Stephen Giercyk	50288	\$	184.70
			\$	554.10
			\$	61,801.52

\*\*\* CHECK DATES 08/15/2017 - 10/17/2017 \*\*\*

NARCOOSSEE-GENERAL FUND  
BANK A NARCOOSSEE-GENERAL

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
8/16/17	00022	7/31/17 163508	201707 330-53800-46300	LA VINA-AQUA MGMT JUL17	*	500.00	
		7/31/17 163511	201707 340-53800-46300	NNA PRSV-AQUA MGMT JUL17	*	350.00	
				APPLIED AQUATIC MANAGEMENT, INC.			850.00 001640
8/16/17	00003	7/14/17 3345535	201707 310-51300-48000	REQ.PROPOSAL FOR AN.AUDIT	*	230.00	
				ORLANDO SENTINEL COMMUNICATIONS			230.00 001641
8/25/17	00069	8/15/17 55655	201708 330-53800-46200	LA VINA-LANDSCP MNT-AUG17	*	4,050.00	
		8/15/17 55664	201708 320-53800-46200	NNA CRST-LANDSCPMNT-AUG17	*	1,703.33	
		8/15/17 55665	201708 340-53800-46200	NNA PRSV-LNDSCP MNT-AUG17	*	2,450.00	
				DOWN TO EARTH LAWN CARE II, INC			8,203.33 001642
8/25/17	00047	8/25/17 27998	201708 320-53800-46000	NO PARKING SIGNS - 6	*	990.00	
				FAUSNIGHT STRIPE & LINE INC.			990.00 001643
8/30/17	00005	8/23/17 95497	201707 310-51300-31500	RETENTION RULES UPDATE	*	22.50	
				HOPPING GREEN & SAMS			22.50 001644
9/06/17	00069	8/10/17 55900	201707 340-53800-46400	NNA PRSV-IRRIG. REP JUL17	*	408.58	
		8/10/17 55920	201706 320-53800-46400	NNA CRST-IRRIG. REP JUN17	*	99.88	
		8/10/17 55920A	201707 320-53800-46400	NNA CRST-IRRIG. REP JUL17	*	27.44	
		8/10/17 55929	201707 330-53800-46400	LA VINA-IRRIG. REP JUL17	*	395.82	
				DOWN TO EARTH LAWN CARE II, INC			931.72 001645
9/06/17	00043	9/01/17 291	201709 310-51300-34000	MANAGEMENT FEES SEP17	*	3,582.08	
		9/01/17 291	201709 310-51300-35100	INFO TECHNOLOGY SEP17	*	141.67	
		9/01/17 291	201709 310-51300-31300	DISSEMINATION FEE SEP17	*	83.33	
		9/01/17 291	201709 310-51300-51000	OFFICE SUPPLIES	*	23.01	
		9/01/17 291	201709 310-51300-42000	POSTAGE	*	6.93	

NARC -NARCOOSSEE - BPEREGRINO

\*\*\* CHECK DATES 08/15/2017 - 10/17/2017 \*\*\*

NARCOOSSEE-GENERAL FUND  
BANK A NARCOOSSEE-GENERAL

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		9/01/17 291	201709 310-51300-42500		*	100.80	
		COPIES					
		9/01/17 292	201709 330-53800-12000		*	821.69	
		FIELD MANAGEMENT SEP17					
		9/01/17 292	201709 340-53800-12000		*	361.07	
		FIELD MANAGEMENT SEP17					
		9/01/17 292	201709 320-53800-12000		*	336.91	
		FIELD MANAGEMENT SEP17					
				GOVERNMENTAL MANAGEMENT SERVICES			5,457.49 001646
9/14/17	00022	8/31/17 164198	201708 330-53800-46300		*	500.00	
		LA VINA-AQUA MGMT AUG17					
		8/31/17 164199	201708 320-53800-46300		*	348.00	
		NNA CRST-AQUA MGMT AUG17					
		8/31/17 164201	201708 340-53800-46300		*	350.00	
		NNA PRSV-AQUA MGMT AUG17					
				APPLIED AQUATIC MANAGEMENT, INC.			1,198.00 001647
9/14/17	00064	8/29/17 6045	201709 300-15500-10000		*	12,734.00	
		FY18 PROPERTY INSURANCE					
		8/29/17 6045	201709 300-15500-10000		*	6,949.00	
		FY18 GEN.LIAB/PUBLIC OFFC					
				EGIS INSURANCE ADVISORS, LLC			19,683.00 001648
9/18/17	00034	9/18/17 09182017	201709 300-20700-10500		*	21.16	
		FY17 DEBT SERVICE ASMNT					
		9/18/17 09182017	201709 300-20700-10500		V	21.16-	
		FY17 DEBT SERVICE ASMNT					
				NARCOOSSEE CDD C/O US BANK			.00 001649
9/19/17	00043	9/18/17 293	201709 300-15500-10000		*	5,000.00	
		FY18 ASSESSMENT ROLL CERT					
				GOVERNMENTAL MANAGEMENT SERVICES			5,000.00 001650
9/20/17	00069	9/15/17 56123	201709 330-53800-46200		*	4,050.00	
		LA VINA-LANDSCP MNT-SEP17					
		9/15/17 56132	201709 320-53800-46200		*	1,703.33	
		NNA CRST-LNDSCP MNT-SEP17					
		9/15/17 56133	201709 340-53800-46200		*	2,450.00	
		NNA PRSV-LNDSCP MNT-SEP17					
				DOWN TO EARTH LAWN CARE II, INC			8,203.33 001651
9/20/17	00003	8/31/17 3371597	201708 310-51300-48000		*	612.50	
		NOTICE OF PUBLIC HEARING					
				ORLANDO SENTINEL COMMUNICATIONS			612.50 001652
				NARC -NARCOOSSEE - BPEREGRINO			

\*\*\* CHECK DATES 08/15/2017 - 10/17/2017 \*\*\*

NARCOOSSEE-GENERAL FUND  
BANK A NARCOOSSEE-GENERAL

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
9/20/17	00046	8/25/17 14478	201708 320-53800-46500	RESET BREAKER-ENTRY GATE	*	107.50	
				TERRY'S ELECTRICAL INC.			107.50 001653
9/27/17	00034	9/18/17 09182017	201709 300-20700-10500	FY17 DEBT SERVICE ASMNT	*	21.16	
				NARCOOSSEE CDD C/O US BANK			21.16 001654
10/06/17	00022	9/30/17 164816	201709 330-53800-46300	LA VINA-AQUA MGMT SEP17	*	500.00	
		9/30/17 164817	201709 320-53800-46300	NNA CRST-AQUAT MGMT SEP17	*	348.00	
		9/30/17 164819	201709 340-53800-46300	NNA PRSV-AQUAT MGMT SEP17	*	350.00	
				APPLIED AQUATIC MANAGEMENT, INC.			1,198.00 001655
10/06/17	00080	9/19/17 4102	201709 320-53800-46600	RESET COLUMN/COLUMN CAP	*	430.00	
				BERRY CONSTRUCTION OF CENTRAL FL			430.00 001656
10/06/17	00069	9/05/17 55971	201708 320-53800-46200	NNA CRST-IRRIG. REP AUG17	*	44.94	
		9/05/17 55983	201708 330-53800-46200	LA VINA-IRRIG. REP AUG17	*	27.44	
		9/05/17 55994	201708 340-53800-46200	NNA PRSV-IRRIG. REP AUG17	*	114.87	
				DOWN TO EARTH LAWN CARE II, INC			187.25 001657
10/06/17	00072	9/13/17 1460283	201708 310-51300-31100	CDD MEETING	*	450.00	
				DEWBERRY ENGINEERS INC.			450.00 001658
10/06/17	00005	9/28/17 96225	201708 310-51300-31500	APPLIED AQUATIC/AUDIT/BUD	*	337.00	
		9/28/17 96226	201708 310-51300-31500	MONTHLY MEETING	*	1,500.00	
				HOPPING GREEN & SAMS			1,837.00 001659
10/10/17	00043	10/02/17 294	201710 310-51300-34000	MANAGEMENT FEES OCT17	*	3,582.08	
		10/02/17 294	201710 310-51300-35100	INFO TECHNOLOGY OCT17	*	141.67	
		10/02/17 294	201710 310-51300-31300	DISSEMINATION FEE OCT17	*	104.17	
		10/02/17 294	201710 310-51300-51000	OFFICE SUPPLIES	*	.72	

NARC -NARCOOSSEE - BPEREGRINO

AP300R

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 10/18/17  
 \*\*\* CHECK DATES 08/15/2017 - 10/17/2017 \*\*\* NARCOOSSEE-GENERAL FUND  
 BANK A NARCOOSSEE-GENERAL

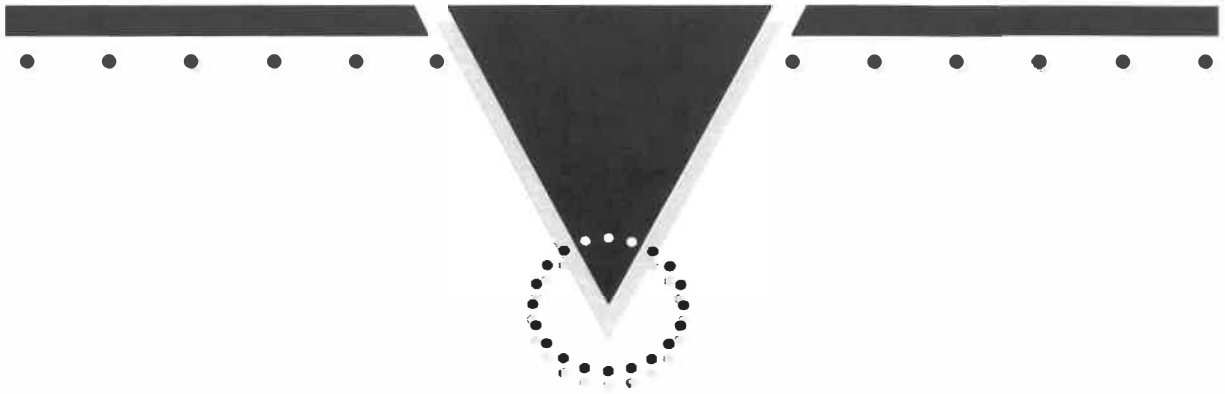
PAGE 4

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
10/02/17	294	201710 310-51300-42000			*	11.16	
		POSTAGE					
10/02/17	294	201710 310-51300-42500			*	17.40	
		COPIES					
10/02/17	294	201710 310-51300-41000			*	12.77	
		TELEPHONE					
10/02/17	295	201710 330-53800-12000			*	821.69	
		FIELD MANAGEMENT OCT17					
10/02/17	295	201710 340-53800-12000			*	361.07	
		FIELD MANAGEMENT OCT17					
10/02/17	295	201710 320-53800-12000			*	336.91	
		FIELD MANAGEMENT OCT17					
GOVERNMENTAL MANAGEMENT SERVICES						5,389.64	001660
10/12/17	00003	10/06/17 3396373	201709 310-51300-48000		*	245.00	
		FY18 NOTICE OF MEETINGS					
ORLANDO SENTINEL COMMUNICATIONS						245.00	001661
10/13/17	00082	10/13/17 10132017	201710 310-51300-11000		*	184.70	
		LOST PAYROLL CHECK 5/2017					
		10/13/17 10132017	201710 310-51300-11000		V	184.70-	
		LOST PAYROLL CHECK 5/2017					
CHRISTOPHER L VINTON						.00	001662
TOTAL FOR BANK A						61,247.42	
TOTAL FOR REGISTER						61,247.42	

NARC -NARCOOSSEE - BPEREGRINO







# Narcoossee

## Community Development District

Unaudited Financial Reporting  
September 30, 2017



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<b>6</b>	<b>Capital Reserve Fund - Parcels G&amp;H</b>
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**Narcoossee**  
**Community Development District**  
**Combined Balance Sheet**  
For the Period Ended September 30, 2017

	<b>Governmental Fund Types</b>			<b>Totals (Memorandum Only) 2017</b>
	<b>General</b>	<b>Debt Service</b>	<b>Capital Projects</b>	
<b><u>Assets:</u></b>				
Cash	\$62,387	---	---	\$62,387
Cash-Nona Preserve	---	---	\$37,937	\$37,937
Cash-Parcels G & H	---	---	\$78,730	\$78,730
Cash-Nona Crest	---	---	\$92,340	\$92,340
Cash-La Vina	---	---	\$99,830	\$99,830
Custody-Excess Funds	\$26,025	---	---	\$26,025
Prepaid Expenses	\$24,683	---	---	\$24,683
Due from Capital	---	---	---	\$0
<b><u>Series 2013A-1/A-2</u></b>				
Reserve A-1	---	\$104,615	---	\$104,615
Revenue	---	\$144,430	---	\$144,430
Reserve A-2	---	\$51,394	---	\$51,394
Prepayment	---	\$282	---	\$282
<b>Total Assets</b>	<b>\$113,095</b>	<b>\$300,721</b>	<b>\$308,836</b>	<b>\$722,652</b>
<b><u>Liabilities:</u></b>				
Accounts Payable	\$4,347	---	---	\$4,347
<b><u>Fund Balances:</u></b>				
Restricted for Debt Service	---	\$300,721	---	\$300,721
Assigned for Capital Projects - Nona Preserve	---	---	\$37,937	\$37,937
Assigned for Capital Projects - GH	---	---	\$78,730	\$78,730
Assigned for Capital Projects - Nona Crest	---	---	\$92,340	\$92,340
Assigned for Capital Projects - La Vina	---	---	\$99,830	\$99,830
Unassigned	\$108,748	---	---	\$108,748
<b>Total Liabilities and Fund Equity</b>				
<b>&amp; Other Credits</b>	<b>\$113,095</b>	<b>\$300,721</b>	<b>\$308,836</b>	<b>\$722,652</b>

**Narcoossee**  
**Community Development District**  
**General Fund**  
Statement of Revenues & Expenditures  
For the Period Ended September 30, 2017

Adopted Budget	Prorated Budget Thru 9/30/17	Actual Thru 9/30/17	Variance
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**Revenues:**

Maintenance Assessments	\$297,263	\$297,263	\$306,303	\$9,040
Interest	\$0	\$0	\$136	\$136

<b>Total Revenues</b>	<b>\$297,263</b>	<b>\$297,263</b>	<b>\$306,439</b>	<b>\$9,176</b>
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**Expenditures:**

**Administrative**

Supervisor Fees	\$6,000	\$6,000	\$5,200	\$800
FICA	\$459	\$459	\$398	\$61
Engineering	\$9,000	\$9,000	\$11,134	(\$2,134)
Assessment Roll	\$5,000	\$5,000	\$5,000	\$0
Attorney	\$18,000	\$18,000	\$14,280	\$3,720
Annual Audit	\$3,000	\$3,000	\$3,000	\$0
Dissemination	\$1,250	\$1,250	\$1,000	\$250
Arbitrage	\$600	\$600	\$600	\$0
Trustee Fees	\$2,700	\$2,700	\$2,694	\$6
Management Fees	\$42,985	\$42,985	\$42,985	(\$0)
Information Technology	\$1,700	\$1,700	\$1,700	(\$0)
Telephone	\$100	\$100	\$82	\$18
Postage	\$450	\$450	\$150	\$300
Insurance	\$24,349	\$24,349	\$19,683	\$4,666
Printing & Binding	\$1,200	\$1,200	\$435	\$765
Legal Advertising	\$1,000	\$1,000	\$1,314	(\$314)
Other Current Charges	\$150	\$150	\$218	(\$68)
Property Appraiser	\$780	\$780	\$771	\$9
Office Supplies	\$150	\$150	\$158	(\$8)
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
Contingency	\$21	\$21	\$0	\$21

<b>Total Administrative</b>	<b>\$119,069</b>	<b>\$119,069</b>	<b>\$110,976</b>	<b>\$8,093</b>
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**Nona Crest**

Field Management	\$4,043	\$4,043	\$4,043	\$0
Landscape Maintenance	\$25,440	\$25,440	\$20,485	\$4,955
Irrigation Repairs	\$3,000	\$3,000	\$1,687	\$1,313
Lake Maintenance	\$4,300	\$4,300	\$4,176	\$124
Feature Lighting	\$750	\$750	\$4,561	(\$3,811)
Wall Repairs/Cleaning	\$0	\$0	\$430	(\$430)
Miscellaneous Common Area	\$5,383	\$5,383	\$7,559	(\$2,176)

<b>Total Nona Crest</b>	<b>\$42,916</b>	<b>\$42,916</b>	<b>\$42,941</b>	<b>(\$25)</b>
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**Narcoossee**  
**Community Development District**  
**General Fund**  
Statement of Revenues & Expenditures  
For the Period Ended September 30, 2017

	Adopted Budget	Prorated Budget Thru 9/30/17	Actual Thru 9/30/17	Variance
<b><u>La Vina</u></b>				
Field Management	\$9,860	\$9,860	\$9,860	(\$0)
Landscape Maintenance	\$51,100	\$51,100	\$48,277	\$2,823
Irrigation Repairs	\$4,000	\$4,000	\$2,021	\$1,979
Lake Maintenance	\$6,180	\$6,180	\$6,000	\$180
Utilities	\$7,860	\$7,860	\$6,342	\$1,517
Wall Repairs/Cleaning	\$6,000	\$6,000	\$3,920	\$2,080
Solvino Streetlighting	\$2,710	\$2,710	\$2,646	\$64
Capri Streetlighting	\$3,850	\$3,850	\$3,760	\$90
Miscellaneous Common Area	\$1,845	\$1,845	\$0	\$1,845
<b>Total La Vina</b>	<b>\$93,405</b>	<b>\$93,405</b>	<b>\$82,827</b>	<b>\$10,578</b>
<b><u>Nona Preserve</u></b>				
Field Management	\$4,333	\$4,333	\$4,333	\$0
Landscape Maintenance	\$29,400	\$29,400	\$29,515	(\$115)
Irrigation Repairs	\$2,200	\$2,200	\$899	\$1,301
Lake Maintenance	\$4,300	\$4,300	\$4,200	\$100
Miscellaneous Common Area	\$1,640	\$1,640	\$4,645	(\$3,005)
<b>Total Nona Preserve</b>	<b>\$41,873</b>	<b>\$41,873</b>	<b>\$43,592</b>	<b>(\$1,719)</b>
<b>Maintenance Expenses</b>	<b>\$178,194</b>	<b>\$178,194</b>	<b>\$169,359</b>	<b>\$8,835</b>
<b>Total Expenditures</b>	<b>\$297,263</b>	<b>\$297,263</b>	<b>\$280,336</b>	<b>\$16,927</b>
<b><u>Other Sources (Uses)</u></b>				
Transfer Out	(\$22,696)	(\$22,696)	(\$22,696)	\$0
<b>Total Other Sources (Uses)</b>	<b>(\$22,696)</b>	<b>(\$22,696)</b>	<b>(\$22,696)</b>	<b>\$0</b>
<b>Excess Revenues (Expenditures)</b>	<b>(\$22,696)</b>		<b>\$3,408</b>	
<b>Fund Balance - Beginning</b>	<b>\$22,696</b>		<b>\$105,340</b>	
<b>Fund Balance - Ending</b>	<b>\$0</b>		<b>\$108,748</b>	

**Narcoossee**  
**Community Development District**  
**Debt Service Fund**  
Statement of Revenues & Expenditures  
For the Period Ended September 30, 2017

Adopted Budget	Prorated Budget Thru 9/30/17	Actual Thru 9/30/17	Variance
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**Revenues:**

Assessments - Tax Roll	\$317,131	\$317,131	\$326,803	\$9,672
Interest	\$100	\$100	\$902	\$802

<b>Total Revenues</b>	<b>\$317,231</b>	<b>\$317,231</b>	<b>\$327,705</b>	<b>\$10,474</b>
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**Expenditures:**

**Series 2013A-1**

Interest Expense 11/01	\$47,376	\$47,376	\$47,376	\$0
Principal 5/01	\$115,000	\$115,000	\$115,000	\$0
Interest Expense 5/01	\$47,376	\$47,376	\$47,376	\$0

**Series 2013A-2**

Interest Expense 11/01	\$30,366	\$30,366	\$30,366	\$0
Principal 5/01	\$40,000	\$40,000	\$40,000	\$0
Interest Expense 5/01	\$30,366	\$30,366	\$30,366	\$0

<b>Total Expenditures</b>	<b>\$310,484</b>	<b>\$310,484</b>	<b>\$310,484</b>	<b>\$0</b>
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<b>Excess Revenues (Expenditures)</b>	<b>\$6,747</b>	<b>\$17,221</b>		
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<b>Fund Balance - Beginning</b>	<b>\$127,205</b>	<b>\$283,500</b>		
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<b>Fund Balance - Ending</b>	<b>\$133,952</b>	<b>\$300,721</b>		
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**Narcoossee**  
**Community Development District**  
**Capital Reserve Fund - Nona Preserve**  
Statement of Revenues & Expenditures  
For the Period Ended September 30, 2017

	Adopted Budget	Prorated Budget Thru 9/30/17	Actual Thru 9/30/17	Variance
<b>Revenues:</b>				
Transfer In	\$1,513	\$1,513	\$1,513	\$0
Interest	\$0	\$0	\$5	\$5
<b>Total Revenues</b>	<b>\$1,513</b>	<b>\$1,513</b>	<b>\$1,518</b>	<b>\$5</b>
<b>Expenditures:</b>				
Bank Fees	\$0	\$0	\$0	\$0
Capital Projects	\$0	\$0	\$19,903	(\$19,903)
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,903</b>	<b>(\$19,903)</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$1,513</b>		<b>(\$18,385)</b>	
<b>Fund Balance - Beginning</b>	<b>\$56,322</b>		<b>\$56,322</b>	
<b>Fund Balance - Ending</b>	<b>\$57,834</b>		<b>\$37,937</b>	



**Narcoossee**  
**Community Development District**  
**Capital Reserve Fund - Parcels G & H**  
Statement of Revenues & Expenditures  
For the Period Ended September 30, 2017

Adopted Budget	Prorated Budget Thru 9/30/17	Actual Thru 9/30/17	Variance
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**Revenues:**

Transfer In	\$6,492	\$6,492	\$6,492	\$0
Interest	\$0	\$0	\$8	\$8

<b>Total Revenues</b>	<b>\$6,492</b>	<b>\$6,492</b>	<b>\$6,500</b>	<b>\$8</b>
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**Expenditures:**

Bank Fees	\$0	\$0	\$0	\$0
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<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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<b>Excess Revenues (Expenditures)</b>	<b>\$6,492</b>	<b>\$6,500</b>
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<b>Fund Balance - Beginning</b>	<b>\$72,229</b>	<b>\$72,230</b>
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<b>Fund Balance - Ending</b>	<b>\$78,722</b>	<b>\$78,730</b>
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**Narcoossee**  
**Community Development District**  
**Capital Reserve Fund - Nona Crest**  
Statement of Revenues & Expenditures  
For the Period Ended September 30, 2017

	Adopted Budget	Prorated Budget Thru 9/30/17	Actual Thru 9/30/17	Variance
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**Revenues:**

Transfer In	\$4,764	\$4,764	\$4,764	\$0
Interest	\$0	\$0	\$9	\$9

<b>Total Revenues</b>	<b>\$4,764</b>	<b>\$4,764</b>	<b>\$4,773</b>	<b>\$9</b>
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**Expenditures:**

Repairs & Maintenance	\$0	\$0	\$12,550	(\$12,550)
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<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,550</b>	<b>(\$12,550)</b>
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<b>Excess Revenues (Expenditures)</b>	<b>\$4,764</b>		<b>(\$7,777)</b>	
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<b>Fund Balance - Beginning</b>	<b>\$91,367</b>		<b>\$100,116</b>	
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<b>Fund Balance - Ending</b>	<b>\$96,131</b>		<b>\$92,340</b>	
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**Narcoossee**  
**Community Development District**  
**Capital Reserve Fund - LaVina**  
Statement of Revenues & Expenditures  
For the Period Ended September 30, 2017

Adopted Budget	Prorated Budget Thru 9/30/17	Actual Thru 9/30/17	Variance
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**Revenues:**

Transfer In	\$9,927	\$9,927	\$9,927	\$0
Interest	\$0	\$0	\$10	\$10

<b>Total Revenues</b>	<b>\$9,927</b>	<b>\$9,927</b>	<b>\$9,937</b>	<b>\$10</b>
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**Expenditures:**

Fountain	\$15,000	\$15,000	\$0	\$15,000
Dowden Median Improvements	\$50,000	\$50,000	\$0	\$50,000
Repairs & Maintenance	\$0	\$0	\$3,175	(\$3,175)

<b>Total Expenditures</b>	<b>\$65,000</b>	<b>\$65,000</b>	<b>\$3,175</b>	<b>\$61,825</b>
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<b>Excess Revenues (Expenditures)</b>	<b>(\$55,073)</b>	<b>\$6,762</b>		
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<b>Fund Balance - Beginning</b>	<b>\$89,849</b>	<b>\$93,068</b>		
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<b>Fund Balance - Ending</b>	<b>\$34,776</b>	<b>\$99,830</b>		
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## Narcoossee Community Development District

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Maintenance Assessments	\$0	\$16,493	\$212,666	\$7,942	\$11,006	\$12,068	\$7,722	\$23,409	\$297	\$14,680	\$0	\$20	\$306,303
Interest	\$5	\$5	\$5	\$8	\$10	\$9	\$12	\$13	\$14	\$16	\$19	\$19	\$136
<b>Total Revenues</b>	<b>\$5</b>	<b>\$16,498</b>	<b>\$212,672</b>	<b>\$7,950</b>	<b>\$11,016</b>	<b>\$12,077</b>	<b>\$7,733</b>	<b>\$23,422</b>	<b>\$312</b>	<b>\$14,696</b>	<b>\$19</b>	<b>\$39</b>	<b>\$306,439</b>
<b>Expenditures:</b>													
<b>Administrative</b>													
Supervisor Fees	\$800	\$0	\$0	\$1,000	\$0	\$1,000	\$0	\$800	\$1,000	\$0	\$600	\$0	\$5,200
FICA	\$61	\$0	\$0	\$77	\$0	\$77	\$0	\$61	\$77	\$0	\$46	\$0	\$398
Engineering	\$660	\$696	\$150	\$660	\$440	\$4,085	\$1,100	\$1,565	\$1,328	\$0	\$450	\$0	\$11,134
Assessment Roll	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Attorney	\$2,699	\$0	\$592	\$1,796	\$182	\$2,340	\$236	\$2,057	\$2,519	\$23	\$1,837	\$0	\$14,280
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$1,000
Arbitrage	\$0	\$0	\$0	\$0	\$0	\$0	\$600	\$0	\$0	\$0	\$0	\$0	\$600
Trustee Fees	\$0	\$0	\$0	\$0	\$0	\$2,694	\$0	\$0	\$0	\$0	\$0	\$0	\$2,694
Management Fees	\$3,582	\$3,582	\$3,582	\$3,582	\$3,582	\$3,582	\$3,582	\$3,582	\$3,582	\$3,582	\$3,582	\$3,582	\$42,985
Information Technology	\$142	\$142	\$142	\$142	\$142	\$142	\$142	\$142	\$142	\$142	\$142	\$142	\$1,700
Telephone	\$0	\$19	\$11	\$0	\$0	\$0	\$7	\$15	\$0	\$22	\$9	\$0	\$82
Postage	\$12	\$9	\$8	\$3	\$13	\$40	\$20	\$10	\$8	\$9	\$10	\$7	\$150
Insurance	\$19,683	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,683
Printing & Binding	\$21	\$61	\$45	\$0	\$50	\$1	\$30	\$1	\$59	\$58	\$10	\$101	\$435
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$226	\$0	\$230	\$613	\$245	\$1,314
Other Current Charges	\$30	\$31	\$33	\$9	\$9	\$11	\$2	\$17	\$15	\$20	\$20	\$23	\$218
Property Appraiser	\$771	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$771
Office Supplies	\$1	\$20	\$0	\$0	\$21	\$23	\$21	\$0	\$23	\$23	\$1	\$23	\$158
Dues, Licenses & Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Administrative</b>	<b>\$33,719</b>	<b>\$4,644</b>	<b>\$4,646</b>	<b>\$7,352</b>	<b>\$4,522</b>	<b>\$17,078</b>	<b>\$5,823</b>	<b>\$8,559</b>	<b>\$8,835</b>	<b>\$4,190</b>	<b>\$7,403</b>	<b>\$4,205</b>	<b>\$110,976</b>

**Narcoossee  
Community Development District**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><u>Field:</u></b>													
<b><u>Nona Crest</u></b>													
Field Management	\$337	\$337	\$337	\$337	\$337	\$337	\$337	\$337	\$337	\$337	\$337	\$337	\$4,043
Landscape Maintenance	\$1,703	\$1,703	\$1,703	\$1,703	\$1,703	\$1,703	\$1,703	\$1,703	\$1,703	\$1,703	\$1,748	\$1,703	\$20,485
Irrigation Repairs	\$276	\$125	\$0	\$68	\$0	\$160	\$800	\$75	\$156	\$27	\$0	\$0	\$1,687
Lake Maintenance	\$348	\$348	\$348	\$348	\$348	\$348	\$348	\$348	\$348	\$348	\$348	\$348	\$4,176
Feature Lighting	\$0	\$0	\$1,374	\$0	\$899	\$2,180	\$0	\$0	\$0	\$0	\$108	\$0	\$4,561
Wall Repairs/Cleaning	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$430	\$430
Miscellaneous Common Area	\$0	\$0	\$3,304	\$0	\$0	\$0	\$0	\$1,240	\$0	\$2,025	\$990	\$0	\$7,559
<b>Total Nona Crest</b>	<b>\$2,664</b>	<b>\$2,513</b>	<b>\$7,066</b>	<b>\$2,456</b>	<b>\$3,287</b>	<b>\$4,728</b>	<b>\$3,188</b>	<b>\$3,703</b>	<b>\$2,545</b>	<b>\$4,441</b>	<b>\$3,531</b>	<b>\$2,818</b>	<b>\$42,941</b>
<b><u>La Vina</u></b>													
Field Management	\$822	\$822	\$822	\$822	\$822	\$822	\$822	\$822	\$822	\$822	\$822	\$822	\$9,860
Landscape Maintenance	\$4,050	\$4,050	\$4,050	\$4,050	\$4,050	\$4,050	\$4,050	\$4,050	\$4,050	\$3,700	\$4,077	\$4,050	\$48,277
Irrigation Repairs	\$197	\$354	\$90	\$438	\$135	\$136	\$0	\$135	\$141	\$396	\$0	\$0	\$2,021
Lake Maintenance	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$6,000
Utilities	\$581	\$547	\$512	\$580	\$559	\$537	\$636	\$535	\$564	\$528	\$326	\$437	\$6,342
Wall Cleaning	\$0	\$3,920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,920
Solvino Streetlighting	\$220	\$220	\$220	\$220	\$220	\$220	\$220	\$220	\$220	\$220	\$220	\$220	\$2,646
Capri Streetlighting	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$3,760
Miscellaneous Common Area	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total La Vina</b>	<b>\$6,684</b>	<b>\$10,726</b>	<b>\$6,507</b>	<b>\$6,924</b>	<b>\$6,600</b>	<b>\$6,578</b>	<b>\$6,541</b>	<b>\$6,576</b>	<b>\$6,611</b>	<b>\$6,479</b>	<b>\$6,259</b>	<b>\$6,343</b>	<b>\$82,827</b>
<b><u>Nona Preserve</u></b>													
Field Management	\$361	\$361	\$361	\$361	\$361	\$361	\$361	\$361	\$361	\$361	\$361	\$361	\$4,333
Landscape Maintenance	\$2,450	\$2,450	\$2,450	\$2,450	\$2,450	\$2,450	\$2,450	\$2,450	\$2,450	\$2,450	\$2,565	\$2,450	\$29,515
Irrigation Repairs	\$226	\$0	\$0	\$89	\$79	\$0	\$0	\$48	\$48	\$409	\$0	\$0	\$899
Lake Maintenance	\$350	\$350	\$350	\$350	\$350	\$350	\$350	\$350	\$350	\$350	\$350	\$350	\$4,200
Miscellaneous Common Area	\$0	\$0	\$0	\$0	\$0	\$1,845	\$0	\$0	\$0	\$2,800	\$0	\$0	\$4,645
<b>Total Nona Preserve</b>	<b>\$3,387</b>	<b>\$3,161</b>	<b>\$3,161</b>	<b>\$3,250</b>	<b>\$3,240</b>	<b>\$5,006</b>	<b>\$3,161</b>	<b>\$3,209</b>	<b>\$3,209</b>	<b>\$6,370</b>	<b>\$3,276</b>	<b>\$3,161</b>	<b>\$43,592</b>
<b>Total Expenditures</b>	<b>\$46,455</b>	<b>\$21,044</b>	<b>\$21,380</b>	<b>\$19,982</b>	<b>\$17,649</b>	<b>\$33,390</b>	<b>\$18,713</b>	<b>\$22,047</b>	<b>\$21,200</b>	<b>\$21,480</b>	<b>\$20,468</b>	<b>\$16,527</b>	<b>\$280,336</b>
<b><u>Other Financing Sources (Uses)</u></b>													
Transfer Out	\$0	\$0	\$0	\$0	\$0	(\$22,696)	\$0	\$0	\$0	\$0	\$0	\$0	(\$22,696)
<b>Excess Revenues (Expenditures)</b>	<b>(\$46,450)</b>	<b>(\$4,545)</b>	<b>\$191,291</b>	<b>(\$12,032)</b>	<b>(\$6,633)</b>	<b>(\$44,009)</b>	<b>(\$10,980)</b>	<b>\$1,375</b>	<b>(\$20,889)</b>	<b>(\$6,784)</b>	<b>(\$20,449)</b>	<b>(\$16,488)</b>	<b>\$3,408</b>

**Narcoossee**  
**Community Development District**  
**LONG TERM DEBT REPORT**

<b>SERIES 2013A-1, SPECIAL ASSESSMENT REFUNDING BONDS</b>		
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)
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$2,440,000</b>

<b>SERIES 2013A-2, SPECIAL ASSESSMENT REFUNDING BONDS</b>		
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)
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$1,065,000</b>

**NARCOOSSEE  
COMMUNITY DEVELOPMENT DISTRICT**

**SPECIAL ASSESSMENT RECEIPTS - FY2017**

**TAX COLLECTOR**

Gross Assessments \$ 653,584 \$ 316,211 \$ 337,373  
Net Assessments \$ 614,369 \$ 297,238 \$ 317,131

**2013**

Date Received	Dist.#	Gross Assessments Received	Discounts/ Penalties	Commissions Paid	Interest Income	Net Amount Received	General Fund 48.38%	Debt Svc Fund 51.62%	Total 100%
11/3/16	1	\$ 180.51	\$ -	\$ -	\$ -	\$ 180.51	\$ 87.33	\$ 93.18	\$ 180.51
11/10/16	2	\$ 5,166.27	\$ 206.64	\$ -	\$ -	\$ 4,959.63	\$ 2,399.52	\$ 2,560.11	\$ 4,959.63
11/17/16	3	\$ 30,155.75	\$ 1,206.17	\$ -	\$ -	\$ 28,949.58	\$ 14,006.10	\$ 14,943.48	\$ 28,949.58
12/5/16	4	\$ 191,191.03	\$ 7,647.39	\$ -	\$ -	\$ 183,543.64	\$ 88,800.28	\$ 94,743.36	\$ 183,543.64
12/12/16	5	\$ 27,696.88	\$ 1,107.81	\$ -	\$ -	\$ 26,589.07	\$ 12,864.06	\$ 13,725.01	\$ 26,589.07
12/18/16	6	\$ 238,926.58	\$ 9,556.56	\$ -	\$ 62.93	\$ 229,432.95	\$ 111,001.99	\$ 118,430.96	\$ 229,432.95
1/14/17	7	\$ 17,099.91	\$ 683.96	\$ -	\$ -	\$ 16,415.95	\$ 7,942.20	\$ 8,473.75	\$ 16,415.95
2/14/17	8	\$ 24,071.12	\$ 962.81	\$ 360.21	\$ -	\$ 22,748.10	\$ 11,005.76	\$ 11,742.34	\$ 22,748.10
3/13/17	9	\$ 25,408.30	\$ 736.43	\$ -	\$ 272.53	\$ 24,944.40	\$ 12,068.35	\$ 12,876.05	\$ 24,944.40
4/17/17	10	\$ 16,052.37	\$ 92.43	\$ -	\$ -	\$ 15,959.94	\$ 7,721.58	\$ 8,238.36	\$ 15,959.94
5/15/17	11	\$ 47,019.98	\$ -	\$ -	\$ 1,364.32	\$ 48,384.30	\$ 23,408.82	\$ 24,975.48	\$ 48,384.30
6/12/17	12	\$ 578.07	\$ -	\$ -	\$ 36.37	\$ 614.44	\$ 297.27	\$ 317.17	\$ 614.44
7/17/17	13	\$ 29,458.52	\$ -	\$ -	\$ 883.74	\$ 30,342.26	\$ 14,679.89	\$ 15,662.37	\$ 30,342.26
9/18/17	14	\$ 40.99	\$ -	\$ -	\$ -	\$ 40.99	\$ 19.83	\$ 21.16	\$ 40.99
<b>Totals</b>		\$ 653,046.28	\$ 22,200.20	\$ 360.21	\$ 2,619.89	\$ 633,105.76	\$ 306,302.99	\$ 326,802.77	\$ 633,105.76