

***Narcoossee
Community Development District***

Agenda

July 30, 2024

AGENDA

Narcoossee
Community Development District

219 East Livingston Street, Orlando, FL 32801
Phone: 407-841-5524 – Fax: 407-839-1526

July 23, 2024

Board of Supervisors
Narcoossee Community
Development District

Dear Board Members:

The Board of Supervisors of the Narcoossee Community Development District will meet **Tuesday, July 30, 2024 at 3:00 p.m. at the Offices of GMS-CF, LLC, 6200 Lee Vista Blvd., Suite 300, Orlando, Florida 32822.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes from the May 28, 2024 Board of Supervisors Meeting
4. Public Hearing
 - A. Consideration of Resolution 2024-04 Adopting the Fiscal Year 2025 Proposed Budget and Appropriating Funds
 - B. Consideration of Resolution 2024-05 Imposing Fiscal Year 2025 Special Assessments and Certifying Assessment Roll
5. Consideration of Resolution 2024-06 Declaring Seat No. 4 Vacant
6. Discussion of CDD Emails for Board Members
7. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Adoption of Fiscal Year 2025 Goals & Objectives
 - iv. Approval of Fiscal Year 2025 Meeting Schedule
8. Other Business
9. Supervisors Requests
10. Next Meeting Date- September 24, 2024
11. Adjournment

MINUTES

**MINUTES OF MEETING
NARCOSSEE
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Narcoossee Community Development District was held Tuesday, **May 28, 2024** 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:

Steve Giercyk	Chairman
Peter Wong	Vice Chairman
Eli Garrett	Assistant Secretary
Ken Turner <i>joined late</i>	Assistant Secretary

Also present were:

Jason Showe	District Manager, GMS
Alan Scheerer	Field Manager, GMS
Rey Malave <i>by phone</i>	District Engineer
Meredith Hammock	District Counsel, Kilinski Van Wyk
Patrick Collins	District Counsel, Kilinski Van Wyk
Rhonda Mossing <i>by phone</i>	MBS

FIRST ORDER OF BUSINESS

Roll Call

Mr. Showe called the meeting to order and called the roll. There were three Board members present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

There were only members of the Board and staff present.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the March 26, 2024 Board of Supervisors Meeting

Mr. Showe asked for any corrections or changes to the March 26, 2024 Board of Supervisors meeting minutes. There was a question about Mr. Ken Turner's name beside Vice Chairman on the minutes from March 26, 2024. Mr. Showe responded that would be corrected.

On MOTION by Mr. Garrett seconded by Mr. Giercyk, with all in favor the minutes of the March 26, 2024 Board of Supervisors meeting were approved as amended.

**Supervisor Turner joined the meeting at this time.*

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2024-03 Approving Fiscal Year 2025 Proposed Budget and Setting a Public Hearing to Adopt

Mr. Showe stated this resolution does a couple of things for the Board. First, it approves Exhibit A, which will be the proposed budget. There was a sample of that included for the Board based on their records. They will be able to take any changes from the Board, which will be finalized as Exhibit A. He stated that the resolution also sets a public hearing. They tentatively set the public hearing for July 30, 2024. They pushed their regular meeting back a week. They need to accommodate the 60-day timeline from the statutory before they can approve a budget, so they set the meeting that day. He stated this also directs staff to transmit this to Orange County and the City of Orlando as well as to post it on the website. Discussion ensued on budget increases.

Mr. Giercyk asked if they included the wetlands in the lake maintenance. Mr. Scheerer responded that the wetlands were separate from the lake maintenance. The repair and maintenance fund deals with the wetlands. He also pointed out that they are not doing reporting, monitoring and maintenance of the entire wetland. He explained that it was just a general maintenance item. He noted Applied Aquatic does not do wetland maintenance; they only do the pond maintenance.

Mr. Giercyk asked about the Nona Preserve wall maintenance. Mr. Showe explained that they usually tag those repairs to the miscellaneous common area.

There was discussion on tree trimming costs. After discussion, it was decided to split the tree trimming cost between G&H and La Vina, which will reduce some of the tree trimming cost for La Vina and increase the cost for G&H. Mr. Showe stated once he gets that recalculated from their accounting department, he will recirculate the budget with those numbers in it.

There was discussion on every home, regardless of the size of lot, receiving the same benefit from the District. Mr. Showe explained that the problem is they have everything divided by community. Mr. Giercyk suggested taking a closer look at this next year. Mr. Showe responded that they almost have to do that next year because they will have to make a whole new set of determinations on changing how they are allocating O&M. Discussion ensued on a different methodology in the future where every home will be equally charged. Mr. Showe stated if they want to move, in the future, to something where every home pays the same, they have to combine all the expenses on the same side. He stated this was certainly something they could look at as they head to next year's budget. He noted he will flag this and then they can bring this discussion back up around January. He explained that they could set samples and have their accountants do projections on combining everything, so every lot is equally charged.

Mr. Showe stated whatever they finalize assessments at, with the changes from today, there will be mailed notice indicating the increase and the information on where the public hearing will be held. In conclusion, the budget changes were to add \$2,500 to Nona Preserve wall repair and to split the tree trimming costs from La Vina.

On MOTION by Mr. Giercyk seconded by Mr. Garrett with all in favor Resolution 2024-03 Approving Fiscal Year 2025 Proposed Budget and Setting a Public Hearing to Adopt was approved.

FIFTH ORDER OF BUSINESS

Discussion of Capri Sign Request

Mr. Showe stated Mr. Garrett gave them a request for the Capri HOA meeting sign. There was a sample of the sign provided in the agenda package for review.

On MOTION by Mr. Turner seconded by Mr. Giercyk with all in favor the Capri Sign Request was approved.

SIXTH ORDER OF BUSINESS

Update from MBS on Potential Bonds

Mr. Showe stated Ms. Rhonda Mossing is still monitoring the bond conditions, but there is really not a gain for the District to refinance. Ms. Mossing explained that they came to the Board last year to provide an update on the economics because last year was the first year that the bonds were callable if they could achieve a lower interest rate in savings. But the rates have been bouncing up and down and they haven't come down at any point low enough to provide

economic savings. She further explained that they ran the numbers and even though they might have a little bit of annual savings, their net present value savings is negative, and the economics still aren't there right now. She noted they aren't sure where interest rates are going to go in the future, but they recommend that the District hold off on refinancing until the rates improve. They will keep monitoring the situation.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

i. Consideration of KVV Fee Agreement

Ms. Hammock introduced Mr. Patrick Collins to the Board and staff. She stated they have in their agenda package an updated Fee Agreement with their firm. She was happy to answer any questions about the Fee Agreement. She explained that this would essentially modify the current agreement from a base rate for their meeting attendance to the hourly rate, which they have set as well for any other work that they do outside of meeting attendance.

On MOTION by Mr. Turner seconded by Mr. Giercyk with all in favor the KVV Fee Agreement was approved.

B. Engineer

Mr. Malave stated they were working on their annual inspection and certification that is require. He stated they should have that done, hopefully, in the next week or so. It was noted that a resident asked about putting a dock on Lake La Vina. Mr. Showe explained that they work with the engineer. He further explained that the permits on that lake do not allow for any docks and that was communicated to the resident. Mr. Malave pointed out that it was a stormwater pond and that was why it has permits.

C. District Manager's Report

i. Approval of Check Register

Mr. Showe presented the check register. In the general fund, they have checks 2230 through 2255 for \$297,017.53. There was a summary of the invoices following the general fund.

On MOTION by Mr. Wong seconded by Mr. Giercyk with all in favor the check register was approved.

ii. Balance Sheet and Income Statement

Mr. Showe presented the balance sheet and income statement. He noted they were at 80% collected on their assessments, which is slightly ahead of where they were last year at this time.

iii. Presentation of Registered Voters – 1,734

Mr. Showe stated there are 1,734 registered voters. He pointed out for those interested in rerunning for the Board. He noted Mr. Garrett, Mr. Wong and Mr. Giercyk seats were up for election this year. The qualifying period with the Supervisor of Elections is noon on June 10th through noon on June 14th.

Mr. Scheerer stated they were working on wall quotes and the redesign for Mirabella.

EIGHTH ORDER OF BUSINESS**Other Business****A. Discussion with Commissioner Jim Gray**

Mr. Jim Gray and his team introduced themselves to the Board and staff.

Mr. Garrett commented that he initially asked for Mr. Gray to attend this because there was a question that came up about stormwater charges and why the city was charging for stormwater services when they don't provide them. Mr. Gray responded that was a fair statement and explained the stormwater question. He stated they have not raised stormwater rates in 15 years, which was a mistake. He noted they should have done it incrementally, but between a soft economy, Covid and reelection time for the mayor, they don't raise rates during reelection time. He pointed out it was a big, proposed bump. Having said that, he noted their biggest challenge was in other parts of the city, but not as bad in their part. He noted that they saw that during the hurricane with the exception of Vista Lakes. He explained that through the rest of the southeast they really didn't have very many problems with the hurricane, which this time around was heavy rain, light wind. He further explained the reality was that their stormwater system is older and the size of the pipes in the drains were designed 30 or 40 years ago, and they are not big enough now to handle the water. He stated a lot of the fee increase is maintenance and replacement. He circled back to the question that was asked and stated he doesn't have a good answer other than the reality is kind of like income tax where they all pay a rate. He added that they can't equate it to how much rain comes off a roof into the street and into the pond because they are helping to support the entire city.

Mr. Gray pointed out that the other question he is getting is if they are paying fees in CDD, why do they have to continue to also pay stormwater fees. He explained that they are doing a study and looking at that because it is unfair. Discussion ensued on gated versus non-gated communities. Mr. Garrett stated he was more concerned from the CDD side because they tax along with the city and the county. He again noted that people were wondering why they were paying for stormwater twice. Mr. Gray stated the reality is they are probably a net contributor to the City of Orlando's tax base. He added that he thinks they put more money in the tax bucket than they take out.

Mr. Gray pointed out that repaving was coming up and it is an expensive proposition. Mr. Giercyk stated they were going to have to equal out the trail coming into Dowden Road. He asked Mr. Gray what they were going to do or what the city was going to do to help the communities that are there with the increase noise level, increased pollution and light pollution. Mr. Gray stated they would see where that goes. As far as noise, he didn't have a good answer. Regarding the light pollution, Mr. Gray stated they will have to figure out how to knock down the headlights shining into the neighborhood. He suggested heavy landscaping is probably one way to do it. It was noted that there wasn't a lot of room. Mr. Gray stated these concerns are going to have to be discussed in the final engineering.

Mr. Garrett asked Mr. Gray what the status of Orange County and them on the annexed land. Mr. Gray responded that he had a meeting with the mayor, and they discussed that. He explained that the county is subjecting to it for what he thinks are frivolous reasons because they have adopted the exact same requirements, they had such as land use, density, conservation, etc. He noted the reality is the county was a tough place to do business.

Mr. Garrett asked if there were plans for another north-south. Mr. Gray responded yes, and it was pretty well built. He explained that it was Sunbridge Parkway, and the northern tip would be Innovation way and the Beachline. He further explained that it will go all the way down to Osceola County and come out by the new development there.

Mr. Giercyk pointed out that with the Econlockhatchee Trail going in, they are going to take out a significant portion of the retention pond next to Mirabella. He asked Mr. Gray if he knew of any plans to replace that because if they reduce that, it impacts their stormwater. Mr. Gray responded that he didn't know, but he will get an answer to that question.

Mr. Garrett asked about a mayors grant that would cover certain development projects. Mr. Gray explained that they have this thing called a Mayor Matching Grant, which is up to \$10,000, they do it twice a year and it's for improvements to neighborhoods. He stated he didn't know if the CDD would qualify, but his sense is they can figure out how it's to the benefit of the homeowners.

Mr. Gray stated he was always glad to come see the CDD Board and staff and thanked everyone. He also stated he will follow up on a couple of the questions. He added that they will be heard on the stormwater.

NINTH ORDER OF BUSINESS**Supervisors Requests**

There being no commnets, the next item followed.

TENTH ORDER OF BUSINESS**Next Meeting Date – July 30, 2024**

Mr. Showe stated the next meeting is July 30, 2024.

ELEVENTH ORDER OF BUSINESS**Adjournment**

On MOTION by Mr. Giercyk seconded by Mr. Garrett with all in favor the meeting adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

SECTION A

RESOLUTION 2024-04

THE ANNUAL APPROPRIATION RESOLUTION OF THE NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2024, submitted to the Board of Supervisors (“**Board**”) of the Narcoossee Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2024 and ending September 30, 2025 (“**Fiscal Year 2024/2025**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

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

- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Narcoossee Community Development District for the Fiscal Year Ending September 30, 2025.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2024/2025, the sum of \$ 1,596,847 to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ <u>600,667</u>
SERIES 2013 DEBT SERVICE FUND	\$ <u>626,533</u>
CAPITAL RESERVE FUND	\$ <u>369,647</u>
TOTAL ALL FUNDS	\$ <u>1,596,847</u>

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2024/2025 or within 60 days following the end of the Fiscal Year 2024/2025 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$10,000 or 10% of

the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

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

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

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

PASSED AND ADOPTED THIS 30TH DAY OF JULY, 2024.

ATTEST:

**NARCOOSSEE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By:_____
Its:_____

Exhibit A: Fiscal Year 2024/2025 Budget

Exhibit A:
Fiscal Year 2024/2025 Budget

Narcoossee

Community Development District

Proposed Budget

FY 2025



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Narcoossee
Community Development District
Proposed Budget
General Fund

	Adopted Budget FY2024	Actual thru 5/31/24	Projected Next 4 Months	Total Projected 9/30/24	Proposed Budget FY2025
Revenues					
Maintenance Assessments	\$ 453,836	\$ 407,753	\$ 46,083	\$ 453,836	\$ 592,710
Interest	\$ -	\$ 878	\$ 439	\$ 1,316	\$ 753
Beginning Fund Balance*	\$ 30,132	\$ 35,533	\$ -	\$ 35,533	\$ 7,204
Total Revenues	\$ 483,968	\$ 444,164	\$ 46,521	\$ 490,686	\$ 600,667
Expenditures					
<i>Administrative</i>					
Supervisor Fees	\$ 6,000	\$ 3,400	\$ 2,000	\$ 5,400	\$ 6,000
FICA Expense	\$ 459	\$ 260	\$ 153	\$ 413	\$ 459
Engineering Fees	\$ 7,800	\$ 1,260	\$ 5,540	\$ 6,800	\$ 7,800
Assessment Roll	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,250
Attorney	\$ 12,000	\$ 11,560	\$ 3,601	\$ 15,160	\$ 12,000
Annual Audit	\$ 3,150	\$ 3,105	\$ -	\$ 3,105	\$ 3,150
Dissemination Agent	\$ 1,325	\$ 883	\$ 442	\$ 1,325	\$ 1,392
Arbitrage	\$ 600	\$ 600	\$ -	\$ 600	\$ 600
Trustee Fees	\$ 3,000	\$ 2,963	\$ -	\$ 2,963	\$ 3,000
Management Fees	\$ 52,279	\$ 34,853	\$ 17,426	\$ 52,279	\$ 56,200
Information Technology	\$ 1,590	\$ 1,060	\$ 530	\$ 1,590	\$ 1,670
Website Maintenance	\$ 1,272	\$ 848	\$ 424	\$ 1,272	\$ 1,336
Telephone	\$ 25	\$ -	\$ 8	\$ 8	\$ 25
Postage	\$ 450	\$ 152	\$ 150	\$ 302	\$ 450
Insurance	\$ 35,364	\$ 33,204	\$ -	\$ 33,204	\$ 37,262
Printing & Binding	\$ 200	\$ 19	\$ 67	\$ 86	\$ 200
Legal Advertising	\$ 1,900	\$ 171	\$ 1,729	\$ 1,900	\$ 1,900
Other Current Charges	\$ 2,000	\$ 897	\$ 480	\$ 1,377	\$ 2,000
Office Supplies	\$ 50	\$ 2	\$ 17	\$ 19	\$ 50
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Contingency	\$ 274	\$ 5,500	\$ -	\$ 5,500	\$ 274
<i>Administrative Expenses</i>	\$ 134,912	\$ 105,913	\$ 32,566	\$ 138,480	\$ 141,193
<i>Maintenance</i>					
<i>NonaCrest</i>					
Field Management	\$ 4,773	\$ 3,182	\$ 1,591	\$ 4,773	\$ 5,012
Landscape Maintenance	\$ 54,540	\$ 36,360	\$ 18,180	\$ 54,540	\$ 55,767
Irrigation Repairs	\$ 5,000	\$ 3,880	\$ 1,120	\$ 5,000	\$ 5,000
Lake Maintenance	\$ 4,775	\$ 3,032	\$ 1,516	\$ 4,548	\$ 4,684
Wall Repairs/Cleaning	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
Feature Lighting	\$ 1,000	\$ 2,735	\$ -	\$ 2,735	\$ 1,000
Miscellaneous Common Area	\$ 5,000	\$ 6,878	\$ -	\$ 6,878	\$ 5,000
Tree Trimming	\$ -	\$ -	\$ -	\$ -	\$ 24,384
<i>Total Nona Crest</i>	\$ 77,589	\$ 56,067	\$ 24,907	\$ 80,975	\$ 103,348

Narcoossee
Community Development District
Proposed Budget
General Fund

	Adopted Budget FY2024	Actual thru 5/31/24	Projected Next 4 Months	Total Projected 9/30/24	Proposed Budget FY2025
<u>La Vina</u>					
Field Management	\$ 12,222	\$ 8,148	\$ 4,074	\$ 12,221	\$ 12,833
Landscape Maintenance	\$ 82,172	\$ 54,782	\$ 27,391	\$ 82,172	\$ 84,021
Irrigation Repairs	\$ 10,500	\$ 2,345	\$ 3,500	\$ 5,845	\$ 10,500
Lake Maintenance	\$ 5,064	\$ 3,216	\$ 1,608	\$ 4,823	\$ 4,968
Utilities	\$ 6,072	\$ 4,765	\$ 1,307	\$ 6,072	\$ 6,679
Wall Repairs/Cleaning	\$ 3,000	\$ 370	\$ 1,000	\$ 1,370	\$ 3,000
Solvino Streetlighting	\$ 3,168	\$ 1,732	\$ 937	\$ 2,668	\$ 3,485
Capri Streetlighting	\$ 4,356	\$ 2,323	\$ 1,333	\$ 3,656	\$ 4,433
Miscellaneous Common Area	\$ 5,000	\$ 6,766	\$ 627	\$ 7,393	\$ 5,000
Tree Trimming	\$ -	\$ -	\$ -	\$ -	\$ 27,962
<u>Total La Vina</u>	\$ 131,554	\$ 84,445	\$ 41,776	\$ 126,221	\$ 162,881
<u>Nona Preserve</u>					
Field Management	\$ 5,270	\$ 3,513	\$ 1,757	\$ 5,270	\$ 5,533
Landscape Maintenance	\$ 58,500	\$ 39,000	\$ 19,500	\$ 58,500	\$ 59,816
Irrigation Repairs	\$ 4,500	\$ 312	\$ 1,272	\$ 1,584	\$ 4,500
Lake Maintenance	\$ 4,813	\$ 3,056	\$ 1,528	\$ 4,584	\$ 4,722
Wall Repairs/Cleaning	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
Miscellaneous Common Area	\$ 2,500	\$ -	\$ 1,125	\$ 1,125	\$ 2,500
Tree Trimming	\$ -	\$ -	\$ -	\$ -	\$ 13,151
<u>Total Nona Preserve</u>	\$ 75,583	\$ 45,881	\$ 27,682	\$ 73,563	\$ 92,722
<u>Parcels G & H</u>					
Field Management	\$ 3,147	\$ 2,098	\$ 1,049	\$ 3,147	\$ 3,305
Landscape Maintenance	\$ 29,248	\$ 19,498	\$ 9,749	\$ 29,248	\$ 29,906
Lake Maintenance	\$ 1,803	\$ 1,144	\$ 572	\$ 1,717	\$ 1,768
Tree Trimming	\$ -	\$ -	\$ -	\$ -	\$ 7,340
<u>Total Parcels G & H</u>	\$ 34,198	\$ 22,741	\$ 11,371	\$ 34,112	\$ 42,319
Total Maintenance Expenditures	\$ 318,924	\$ 209,134	\$ 105,735	\$ 314,870	\$ 401,270
<u>Other Sources/(Uses)</u>					
Transfer Out to Capital Reserves	\$ 30,132	\$ 16,514	\$ 13,618	\$ 30,132	\$ 7,204
Reserve Contribution - Nona Crest	\$ -	\$ -	\$ -	\$ -	\$ 9,886
Reserve Contribution - La Vina	\$ -	\$ -	\$ -	\$ -	\$ 9,960
Reserve Contribution - Nona Preserve	\$ -	\$ -	\$ -	\$ -	\$ 8,379
Reserve Contribution - Parcels G & H	\$ -	\$ -	\$ -	\$ -	\$ 22,775
Total Other Sources/(Uses)	\$ 30,132	\$ 16,514	\$ 13,618	\$ 30,132	\$ 58,204
Total Expenditures	\$ 483,968	\$ 331,561	\$ 151,920	\$ 483,481	\$ 600,667
Excess Revenues/(Expenditures)*	\$ 0	\$ 112,603	\$ (105,399)	\$ 7,204	\$ -

* Reduced for First Quarter Operating

Net Assessments	\$593,463
Add: Discounts & Collections	\$37,881
Gross Assessments	\$631,343

Narcoossee

Community Development District

General Fund Budget

Revenues:

Maintenance Assessments

The District will levy a non-ad valorem special assessment on all taxable property within the District, to fund all General Operating and Maintenance Expenditures for the fiscal year.

Beginning Fund Balance

Represents the total funds estimated to be available at the beginning of the fiscal year.

EXPENDITURES:

Administrative:

Supervisor Fees

The Florida Statutes allows each board member to receive \$200 per meeting not to exceed \$4,800 in one year. The amount is based upon 5 Supervisors attending 6 Board Meetings during the fiscal year.

FICA Expense

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

Engineering Fees

The District's engineer, Dewberry, will be providing general engineering services to the District, i.e., attendance and preparation for monthly Board meetings, review invoices, etc.

Assessment Roll

Expenses related to administering the annual assessments on the tax roll with the Orange County Tax Collector.

Attorney

The District's legal counsel, KE Law Group, PLLC provides general legal services to the District, i.e., attendance and preparation for monthly meetings, review operating and maintenance contracts, agreements, resolutions, etc.

Annual Audit

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm. Grau & Associates provides this service.

Narcoossee

Community Development District

General Fund Budget

Dissemination Agent

The District is required by the Security and Exchange Commission to comply with Rule 15(c) (2)-12(b) (5), which relates to additional reporting requirements for un-rated bond issues. The District has contracted with Governmental Management Services – Central Florida LLC, the District's bond underwriter, to provide this service.

Arbitrage

The District is required to annually have an arbitrage rebate calculation on the District's Series 2013A-1 & 2013 A-2 Special Assessment Revenue Bonds. The District hired Grau & Associates to calculate the rebate liability and submit a report to the District.

Trustee Fees

The District issued Series 2013A-1 & 2013A-2 Special Assessment Refunding Bonds, which are held with a Trustee at US Bank. The amount of the trustee fees is based on the agreement between US Bank and the District.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services – Central Florida, LLC. These services include, but are not limited to, advertising, recording and transcribing of Board Meetings, administrative services, budget preparation, financial reporting, and assisting with annual audits.

Information Technology

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

Website Maintenance

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

Telephone

Telephone and fax machine.

Postage

Mailing of agenda packages, overnight deliveries, checks for vendors and any other required correspondence, etc.

Insurance

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

Narcoossee

Community Development District

General Fund Budget

Printing & Binding

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

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, and any services that are required to be advertised for public bidding, i.e. audit services, engineering service, maintenance contracts and any other advertising that may be required.

Other Current Charges

Includes bank charges and any other miscellaneous expenses that are incurred during the year.

Property Appraiser

Represent the Fiscal Year 18 fees to be paid to the Orange County Property Appraiser for annual assessment roll administration.

Office Supplies

The District incurs charges for supplies that need to be purchased during the fiscal year, including copier and printer toner cartridges, paper, file folders, binders, pens, paper clips, and other such office supplies. Governmental Management Services – Central Florida, LLC provides these services.

Dues, Licenses & Subscriptions

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

Contingency

Represents any other miscellaneous charges that the District may incur.

Maintenance:

Nona Crest

Field Management

The District currently has a contract with Governmental Management Services – Central Florida, LLC. to provide field management services.

Landscape Maintenance

The District currently has a contract with Yellowstone Landscape to provide Landscape Maintenance. These services include mowing, edging, blowing, applying pest and disease control chemicals to sod, mulching once per year, applying fertilizer, and planting annuals.

Narcoossee Community Development District General Fund Budget

Vendor: Yellowstone Landscape

▪ Landscape Maintenance: Contract Cost of \$4,647.25 monthly	<u>\$55,767</u>
▪ Total Costs	\$55,767

Irrigation Repairs

Irrigation maintenance expenditures that may occur during the fiscal year.

Lake Maintenance

The District currently has a contract with Applied Aquatic Management, Inc., which provide Lake Maintenance to all the lakes inside Narcoossee CDD. These services include monthly inspections and treatment of aquatic weeds and algae, herbiciding, and algae control and removal.

Vendor: Applied Aquatic Management, Inc.

▪ Lake Maintenance: Contract Cost of \$390.33 monthly	<u>\$4,684</u>
▪ Total Costs	\$4,684

Wall Repair/Cleaning

The District will incur expenditures to maintain the wall. Includes cleaning and landscaping.

Feature Lighting

Replacement and repair of up light fixtures.

Miscellaneous Common Area

Miscellaneous common area maintenance expenditures that may occur during the fiscal year.

Tree Trimming

Estimated cost for tree trimming within the District.

La Vina

Field Management

The District currently has a contract with Governmental Management Services – Central Florida, LLC. to provide field management services.

Landscape Maintenance

The District currently has a contract with Yellowstone Landscape to provide Landscape Maintenance. These services include mowing, edging, blowing, applying pest and disease control chemicals to sod, mulching once per year, applying fertilizer, and planting annuals.

Vendor: Yellowstone Landscape

▪ Landscape Maintenance: Contract Cost of \$7,001.75 monthly	<u>\$84,021</u>
▪ Total Costs	\$84,021

Narcoossee

Community Development District

General Fund Budget

Irrigation Repairs

Irrigation maintenance expenditures that may occur during the fiscal year.

Lake Maintenance

The District currently has a contract with Applied Aquatic Management, Inc., which provide Lake Maintenance to all the lakes inside Narcoossee CDD. These services include monthly inspections and treatment of aquatic weeds and algae, herbiciding, and algae control and removal. The amount also includes unscheduled maintenance.

Vendor: Applied Aquatic Management, Inc.	Annual Costs
▪ Lake Maintenance: Contract Cost of \$414 month	\$4,968
▪ Total Costs	\$4,968

Utilities

The District has electrical and water accounts with Orlando Utilities Commission for the areas maintained by the District.

Vendor: Orlando Utilities Commission	Annual Costs
▪ Reclaimed Water - \$540.1/month	\$6,481.2
▪ Electric - \$16.5/month	<u>\$198</u>
▪ Total Costs	\$6,679.2

Wall Repairs/Cleaning

Funding for cleaning or needed repairs of La Vina District wall.

Solvino Streetlighting

The District funds the streetlights within the Solvino community.

Vendor: Orlando Utilities Commission	Annual Costs
▪ Electric - \$290.42/month	\$3,485

Capri Streetlighting

The District funds the streetlights within the Capri community.

Vendor: Orlando Utilities Commission	Annual Costs
▪ Electric - \$369.42/month	\$4,433

Miscellaneous Common Area Maintenance

Miscellaneous common area maintenance expenditures that may occur during the fiscal year.

Tree Trimming

Estimated cost for tree trimming within the District.

Narcoossee

Community Development District

General Fund Budget

Nona Preserve

Field Management

The District currently has a contract with Governmental Management Services – Central Florida, LLC. to provide field management services.

Landscape Maintenance

The District currently has a contract with Yellowstone Landscape to provide Landscape Maintenance. These services include mowing, edging, blowing, applying pest and disease control chemicals to sod, mulching once per year, applying fertilizer, and planting annuals.

Vendor: Yellowstone Landscape

- Landscape Maintenance: Contract Cost of \$4,984.67 monthly

Annual Costs
\$59,816

Irrigation Repairs

Irrigation maintenance expenditures that may occur during the fiscal year.

Lake Maintenance

These services include monthly inspections and treatment of aquatic weeds and algae, herbiciding, and algae control and removal.

Vendor: Applied Aquatic Management, Inc.

- Lake Maintenance: Contract Cost of \$393.5 monthly

Annual Costs
\$4,722

Wall Repairs/Cleaning

Funding for cleaning or needed repairs of La Vina District wall.

Miscellaneous Common Area Maintenance

Miscellaneous common area maintenance expenditures that may occur during the fiscal year.

Tree Trimming

Estimated cost for tree trimming within the District.

Parcel G & H

Field Management

The District currently has a contract with Governmental Management Services – Central Florida, LLC. to provide field management services.

Landscape Maintenance

The District currently has a contract with Yellowstone Landscape to provide Landscape Maintenance. These services include mowing, edging, blowing, applying pest and disease control chemicals to sod, mulching once per year, applying fertilizer, and planting annuals.)

Narcoossee

Community Development District

General Fund Budget

Vendor: Yellowstone Landscape

- Landscape Maintenance: Contract Cost of \$2,492.17 monthly

Annual Costs

\$29,906

Lake Maintenance

These services include monthly inspections and treatment of aquatic weeds and algae, herbiciding, and algae control and removal.

Vendor: Applied Aquatic Management, Inc.

- Lake Maintenance: Contract Cost of \$147.33 monthly

Annual Costs

\$1768

Tree Trimming

Estimated cost for tree trimming within the District.

Transfer Out – Capital Reserve Fund

Represents projected excess funds above operating capital requirements in the General Fund.

Reserve Contribution

At the direction of the Board that recognizes the need for proper reserve planning, we have conducted a Reserve Study of Narcoossee Community Development District.

Narcoossee
Community Development District
Proposed Budget
Maintenance Assessment Calculation

Subdivision				Annual Gross	Proposed Gross	Street Lighting	Total Proposed		Increase	O&M
	Track		Units	Maintenance	Maintenance	Supplement	Gross			
				Per Unit FY24	Per Unit FY25	Assessment	Maintenance Per		(Decrease)	
				Unit FY25						
NonaCrest	C	SF50	159	\$ 410.27	\$ 556.05	N/A	\$ 556.05	\$ 145.78	\$ 88,413	
	D	SF70	110	\$ 410.27	\$ 556.05	N/A	\$ 556.05	\$ 145.78	\$ 61,166	
			269							
LaVina										
	Mirabella	A	SF50	107	\$ 590.32	\$ 755.66	N/A	\$ 755.66	\$ 165.34	\$ 80,855
	Ziani	B	SF75	66	\$ 590.32	\$ 755.66	N/A	\$ 755.66	\$ 165.34	\$ 49,873
	Capri	E	SF50	48	\$ 590.32	\$ 755.66	\$ 98.24	\$ 853.90	\$ 263.58	\$ 40,987
	Solvino	F	SF50	50	\$ 590.32	\$ 755.66	\$ 74.14	\$ 829.80	\$ 239.49	\$ 41,490
			271							
Lake Nona Preserve	K	Multi	228	\$ 456.09	\$ 579.97	N/A	\$ 579.97	\$ 123.88	\$ 132,234	
	G	Comm/Office	130704	\$ 0.16	\$ 0.22	N/A	\$ 0.22	\$ 0.06	\$ 28,753	
	G	Multi Family	420	\$ 162.13	\$ 219.98	N/A	\$ 219.98	\$ 57.85	\$ 92,394	
	H	Comm/Office	69000	\$ 0.16	\$ 0.22	N/A	\$ 0.22	\$ 0.06	\$ 15,179	
Total Gross Assessments										\$ 631,343

Narcoossee
Community Development District
Proposed Budget
Debt Service Fund

	Adopted Budget FY2024	Actual thru 5/31/24	Projected Next 4 Months	Total Projected 9/30/24	Proposed Budget FY2025
Revenues					
Assessments - Tax Roll	\$ 317,584	\$ 285,336	\$ 32,248	\$ 317,584	\$ 317,584
Interest Income	\$ -	\$ 14,150	\$ 7,075	\$ 21,225	\$ 10,613
Carry Forward Surplus	\$ 258,874	\$ 271,306	\$ -	\$ 271,306	\$ 298,336
Total Revenues	\$ 576,457	\$ 570,792	\$ 39,323	\$ 610,115	\$ 626,533
Expenditures					
Series 2013A-1					
Interest - 11/1	\$ 34,374	\$ 34,374	\$ -	\$ 34,374	\$ 31,749
Principal - 5/1	\$ 140,000	\$ 140,000	\$ -	\$ 140,000	\$ 145,000
Interest - 5/1	\$ 34,374	\$ 34,374	\$ -	\$ 34,374	\$ 31,749
Series 2013A-2					
Interest - 11/1	\$ 21,516	\$ 21,516	\$ -	\$ 21,516	\$ 19,828
Principal - 5/1	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ 60,000
Interest - 5/1	\$ 21,516	\$ 21,516	\$ -	\$ 21,516	\$ 19,828
Total Expenditures	\$ 311,779	\$ 311,779	\$ -	\$ 311,779	\$ 308,154
Excess Revenues/(Expenditures)*	\$ 264,679	\$ 259,014	\$ 39,323	\$ 298,336	\$ 318,379

Series 2013A-1	Nov 1, 2025	\$ 28,921.25
Series 2013A-2	Nov 1, 2025	\$ 18,140.63
		<u>\$47,062</u>

Net Assessments	\$317,584
Add: Discounts & Collections	<u>\$20,271</u>
Gross Assessments	\$337,855

* Excess Revenues will be utilized to pay November 1 semi-annual interest payment.

Narcoossee
Community Development District
Series 2013 A-1 Special Assessment Bonds
Amortization Schedule

Date		Balance		Prinicpal		Interest		Total	
11/01/24	\$	1,550,000.00	\$	-	\$	31,748.75	\$	206,122.50	
05/01/25	\$	1,550,000.00	\$	145,000.00	\$	31,748.75			
11/01/25	\$	1,405,000.00	\$	-	\$	28,921.25	\$	205,670.00	
05/01/26	\$	1,405,000.00	\$	150,000.00	\$	28,921.25			
11/01/26	\$	1,255,000.00	\$	-	\$	25,921.25	\$	204,842.50	
05/01/27	\$	1,255,000.00	\$	160,000.00	\$	25,921.25			
11/01/27	\$	1,095,000.00	\$	-	\$	22,721.25	\$	208,642.50	
05/01/28	\$	1,095,000.00	\$	165,000.00	\$	22,721.25			
11/01/28	\$	930,000.00	\$	-	\$	19,297.50	\$	207,018.75	
05/01/29	\$	930,000.00	\$	170,000.00	\$	19,297.50			
11/01/29	\$	760,000.00	\$	-	\$	15,770.00	\$	205,067.50	
05/01/30	\$	760,000.00	\$	180,000.00	\$	15,770.00			
11/01/30	\$	580,000.00	\$	-	\$	12,035.00	\$	207,805.00	
05/01/31	\$	580,000.00	\$	185,000.00	\$	12,035.00			
11/01/31	\$	395,000.00	\$	-	\$	8,196.25	\$	205,231.25	
05/01/32	\$	395,000.00	\$	195,000.00	\$	8,196.25			
11/01/32	\$	200,000.00	\$	-	\$	4,150.00	\$	207,346.25	
05/01/33	\$	200,000.00	\$	200,000.00	\$	4,150.00	\$	204,150.00	
				\$	1,550,000.00	\$	337,522.50	\$	2,061,896.25

Narcoosseee
Community Development District
Series 2013 A-2 Special Assessment Bonds
Amortization Schedule

Date		Balance	Principal		Interest		Total
11/01/24	\$	705,000.00	\$	-	\$	19,828.13	\$ 101,343.75
05/01/25	\$	705,000.00	\$	60,000.00	\$	19,828.13	
11/01/25	\$	645,000.00	\$	-	\$	18,140.63	\$ 97,968.75
05/01/26	\$	645,000.00	\$	65,000.00	\$	18,140.63	
11/01/26	\$	580,000.00	\$	-	\$	16,312.50	\$ 99,453.13
05/01/27	\$	580,000.00	\$	70,000.00	\$	16,312.50	
11/01/27	\$	510,000.00	\$	-	\$	14,343.75	\$ 100,656.25
05/01/28	\$	510,000.00	\$	75,000.00	\$	14,343.75	
11/01/28	\$	435,000.00	\$	-	\$	12,234.38	\$ 101,578.13
05/01/29	\$	435,000.00	\$	80,000.00	\$	12,234.38	
11/01/29	\$	355,000.00	\$	-	\$	9,984.38	\$ 102,218.75
05/01/30	\$	355,000.00	\$	85,000.00	\$	9,984.38	
11/01/30	\$	270,000.00	\$	-	\$	7,593.75	\$ 102,578.13
05/01/31	\$	270,000.00	\$	85,000.00	\$	7,593.75	
11/01/31	\$	185,000.00	\$	-	\$	5,203.13	\$ 97,796.88
05/01/32	\$	185,000.00	\$	90,000.00	\$	5,203.13	
11/01/32	\$	95,000.00	\$	-	\$	2,671.88	\$ 97,875.00
05/01/33	\$	95,000.00	\$	95,000.00	\$	2,671.88	\$ 97,671.88
				\$	705,000.00	\$ 212,625.00	\$ 999,140.63

Narcoossee
Community Development District
Proposed Budget
Debt Assessment Calculation

				Proposed FY2025 Annual Gross Debt Per Unit		
Subdivision	Track		Units	Debt Per Unit		Total Debt
NonaCrest	C	SF50	158	\$	301.13	\$ 47,579
	D	SF70	111	\$	481.81	\$ 53,481
LaVina	A	SF50	107	\$	301.13	\$ 32,221
	B	SF75	65	\$	566.13	\$ 36,798
	E	SF50	48	\$	301.13	\$ 14,454
	F	SF50	50	\$	301.13	\$ 15,057
Lake Nona Preserve	K	Multi	228	\$	240.91	\$ 54,927
	G	Comm/Office	130704	\$	0.20	\$ 26,141
	G	Multi Family	370	\$	117.29	\$ 43,397
	H	Comm/Office	69000	\$	0.20	\$ 13,800
Total Gross Assessment						\$ 337,855

Narcoossee
Community Development District
Adopted Budget
Combined Capital Reserve Fund

	Adopted Budget FY2024	Actual thru 5/31/24	Projected Next 4 Months	Total Projected 9/30/24	Proposed Budget FY2025
Revenues					
Transfer In	\$ 30,132	\$ 16,514	\$ 13,618	\$ 30,132	\$ 7,204
Interest	\$ -	\$ 20	\$ 10	\$ 30	\$ 15
Reserve Contribution	\$ -	\$ -	\$ -	\$ -	\$ 51,000
Carry Forward Surplus	\$ 269,104	\$ 298,733	\$ -	\$ 298,733	\$ 311,427
Total Revenues	\$ 299,236	\$ 315,267	\$ 13,628	\$ 328,895	\$ 369,647
Expenditures					
Capital Projects	\$ 17,000	\$ 16,514	\$ 486	\$ 17,000	\$ 17,000
Contingency	\$ 2,000	\$ 312	\$ 156	\$ 468	\$ 2,000
Well Repair	\$ -	\$ -	\$ -	\$ -	\$ 112,000
Total Expenditures	\$ 19,000	\$ 16,826	\$ 642	\$ 17,468	\$ 131,000
Excess Revenues/(Expenditures)	\$ 280,236	\$ 298,441	\$ 12,986	\$ 311,427	\$ 238,647

SECTION B

RESOLUTION 2024-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2024/2025; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Narcoossee Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Orange County, Florida (“**County**”); and

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

WHEREAS, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2024, and ending September 30, 2025 (“**Fiscal Year 2024/2025**”), attached hereto as **Exhibit “A”** and incorporated by reference herein; and

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

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

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

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

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2024/2025; and

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

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Narcoossee Community Development District (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B”** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

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

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD
OF SUPERVISORS OF THE NARCOOSSEE COMMUNITY
DEVELOPMENT DISTRICT:**

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

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits “A” and “B.”** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified to the County Tax Collector and shall be collected by the County

Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

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

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

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

PASSED AND ADOPTED this 30th day of July, 2024.

ATTEST:

**NARCOOSSEE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By:_____

Its:_____

Exhibit A: Fiscal Year 2024/2025 Budget

Exhibit B: Assessment Roll

Exhibit A:
Fiscal Year 2024/2025 Budget

Exhibit B:
Assessment Roll

Narcoossee CDD FY 25 Assessment Roll

Parcel Number	FY 25 O&M	Debt	Total
312406000000001	\$15,179.00	\$13,800.00	\$28,979.00
312406410400010	\$556.05	\$481.81	\$1,037.86
312406410400020	\$556.05	\$481.81	\$1,037.86
312406410400030	\$556.05	\$481.81	\$1,037.86
312406410400040	\$556.05	\$481.81	\$1,037.86
312406410400050	\$556.05	\$481.81	\$1,037.86
312406410400060	\$556.05	\$481.81	\$1,037.86
312406410400070	\$556.05	\$481.81	\$1,037.86
312406410400080	\$556.05	\$481.81	\$1,037.86
312406410400090	\$556.05	\$481.81	\$1,037.86
312406410400100	\$556.05	\$481.81	\$1,037.86
312406410400110	\$556.05	\$481.81	\$1,037.86
312406410400120	\$556.05	\$481.81	\$1,037.86
312406410400130	\$556.05	\$481.81	\$1,037.86
312406410400140	\$556.05	\$481.81	\$1,037.86
312406410400150	\$556.05	\$481.81	\$1,037.86
312406410400160	\$556.05	\$481.81	\$1,037.86
312406410400170	\$556.05	\$481.81	\$1,037.86
312406410400180	\$556.05	\$481.81	\$1,037.86
312406410400190	\$556.05	\$481.81	\$1,037.86
312406410400200	\$556.05	\$481.81	\$1,037.86
312406410400210	\$556.05	\$481.81	\$1,037.86
312406410400220	\$556.05	\$481.81	\$1,037.86
312406410400230	\$556.05	\$481.81	\$1,037.86
312406410400240	\$556.05	\$481.81	\$1,037.86
312406410400250	\$556.05	\$481.81	\$1,037.86
312406410400260	\$556.05	\$481.81	\$1,037.86
312406410400270	\$556.05	\$481.81	\$1,037.86
312406410400280	\$556.05	\$481.81	\$1,037.86
312406410400290	\$556.05	\$481.81	\$1,037.86
312406410400300	\$556.05	\$481.81	\$1,037.86
312406410400310	\$556.05	\$481.81	\$1,037.86
312406410400320	\$556.05	\$481.81	\$1,037.86
312406410400330	\$556.05	\$481.81	\$1,037.86
312406410400340	\$556.05	\$481.81	\$1,037.86
312406410400350	\$556.05	\$481.81	\$1,037.86
312406410400360	\$556.05	\$481.81	\$1,037.86
312406410400370	\$556.05	\$481.81	\$1,037.86
312406410400380	\$556.05	\$481.81	\$1,037.86
312406410400390	\$556.05	\$481.81	\$1,037.86
312406410400400	\$556.05	\$481.81	\$1,037.86
312406410400410	\$556.05	\$481.81	\$1,037.86
312406410400420	\$556.05	\$481.81	\$1,037.86
312406410400430	\$556.05	\$481.81	\$1,037.86

Parcel Number	FY 25 O&M	Debt	Total
312406410400440	\$556.05	\$481.81	\$1,037.86
312406410400450	\$556.05	\$481.81	\$1,037.86
312406410400460	\$556.05	\$481.81	\$1,037.86
312406410400470	\$556.05	\$481.81	\$1,037.86
312406410400480	\$556.05	\$481.81	\$1,037.86
312406410400490	\$556.05	\$481.81	\$1,037.86
312406410400500	\$556.05	\$481.81	\$1,037.86
312406410400510	\$556.05	\$481.81	\$1,037.86
312406410400520	\$556.05	\$481.81	\$1,037.86
312406410400530	\$556.05	\$481.81	\$1,037.86
312406410400540	\$556.05	\$481.81	\$1,037.86
312406410400550	\$556.05	\$481.81	\$1,037.86
312406410400560	\$556.05	\$481.81	\$1,037.86
312406410400570	\$556.05	\$481.81	\$1,037.86
312406410400580	\$556.05	\$481.81	\$1,037.86
312406410400590	\$556.05	\$481.81	\$1,037.86
312406410400600	\$556.05	\$481.81	\$1,037.86
312406410400610	\$556.05	\$481.81	\$1,037.86
312406410400620	\$556.05	\$481.81	\$1,037.86
312406410400630	\$556.05	\$481.81	\$1,037.86
312406410400640	\$556.05	\$481.81	\$1,037.86
312406410400650	\$556.05	\$481.81	\$1,037.86
312406410400660	\$556.05	\$481.81	\$1,037.86
312406410400670	\$556.05	\$481.81	\$1,037.86
312406410400680	\$556.05	\$481.81	\$1,037.86
312406410400690	\$556.05	\$481.81	\$1,037.86
312406410400700	\$556.05	\$481.81	\$1,037.86
312406410400710	\$556.05	\$481.81	\$1,037.86
312406410400720	\$556.05	\$481.81	\$1,037.86
312406410400730	\$556.05	\$481.81	\$1,037.86
312406410400740	\$556.05	\$481.81	\$1,037.86
312406410400750	\$556.05	\$481.81	\$1,037.86
312406410400760	\$556.05	\$481.81	\$1,037.86
312406410400770	\$556.05	\$481.81	\$1,037.86
312406410400780	\$556.05	\$481.81	\$1,037.86
312406410400790	\$556.05	\$481.81	\$1,037.86
312406410400800	\$556.05	\$481.81	\$1,037.86
312406410400810	\$556.05	\$481.81	\$1,037.86
312406410400820	\$556.05	\$481.81	\$1,037.86
312406410400830	\$556.05	\$481.81	\$1,037.86
312406410400840	\$556.05	\$481.81	\$1,037.86
312406410400850	\$556.05	\$481.81	\$1,037.86
312406410400860	\$556.05	\$481.81	\$1,037.86
312406410400870	\$556.05	\$481.81	\$1,037.86
312406410400880	\$556.05	\$481.81	\$1,037.86
312406410400890	\$556.05	\$481.81	\$1,037.86
312406410400900	\$556.05	\$481.81	\$1,037.86

Parcel Number	FY 25 O&M	Debt	Total
312406410400910	\$556.05	\$481.81	\$1,037.86
312406410400920	\$556.05	\$481.81	\$1,037.86
312406410400930	\$556.05	\$481.81	\$1,037.86
312406410400940	\$556.05	\$481.81	\$1,037.86
312406410400950	\$556.05	\$481.81	\$1,037.86
312406410400960	\$556.05	\$481.81	\$1,037.86
312406410400970	\$556.05	\$481.81	\$1,037.86
312406410400980	\$556.05	\$481.81	\$1,037.86
312406410400990	\$556.05	\$481.81	\$1,037.86
312406410401000	\$556.05	\$481.81	\$1,037.86
312406410401010	\$556.05	\$481.81	\$1,037.86
312406410401020	\$556.05	\$481.81	\$1,037.86
312406410401030	\$556.05	\$481.81	\$1,037.86
312406410401040	\$556.05	\$481.81	\$1,037.86
312406410401050	\$556.05	\$481.81	\$1,037.86
312406410401060	\$556.05	\$481.81	\$1,037.86
312406410401070	\$556.05	\$481.81	\$1,037.86
312406410401080	\$556.05	\$481.81	\$1,037.86
312406410401090	\$556.05	\$481.81	\$1,037.86
312406410401100	\$556.05	\$481.81	\$1,037.86
312406410401110	\$556.05	\$481.81	\$1,037.86
312406410401120	\$556.05	\$301.13	\$857.18
312406410401130	\$556.05	\$301.13	\$857.18
312406410401140	\$556.05	\$301.13	\$857.18
312406410401150	\$556.05	\$301.13	\$857.18
312406410401160	\$556.05	\$301.13	\$857.18
312406410401170	\$556.05	\$301.13	\$857.18
312406410401180	\$556.05	\$301.13	\$857.18
312406410401190	\$556.05	\$301.13	\$857.18
312406410401200	\$556.05	\$301.13	\$857.18
312406410401210	\$556.05	\$301.13	\$857.18
312406410401220	\$556.05	\$301.13	\$857.18
312406410401230	\$556.05	\$301.13	\$857.18
312406410401240	\$556.05	\$301.13	\$857.18
312406410401250	\$556.05	\$301.13	\$857.18
312406410401260	\$556.05	\$301.13	\$857.18
312406410401270	\$556.05	\$301.13	\$857.18
312406410401280	\$556.05	\$301.13	\$857.18
312406410401290	\$556.05	\$301.13	\$857.18
312406410401300	\$556.05	\$301.13	\$857.18
312406410401310	\$556.05	\$301.13	\$857.18
312406410401320	\$556.05	\$301.13	\$857.18
312406410401330	\$556.05	\$301.13	\$857.18
312406410401340	\$556.05	\$301.13	\$857.18
312406410401350	\$556.05	\$301.13	\$857.18
312406410401360	\$556.05	\$301.13	\$857.18
312406410401370	\$556.05	\$301.13	\$857.18

Parcel Number	FY 25 O&M	Debt	Total
312406410401380	\$556.05	\$301.13	\$857.18
312406410401390	\$556.05	\$301.13	\$857.18
312406410401400	\$556.05	\$301.13	\$857.18
312406410401410	\$556.05	\$301.13	\$857.18
312406410401420	\$556.05	\$301.13	\$857.18
312406410401430	\$556.05	\$301.13	\$857.18
312406410401440	\$556.05	\$301.13	\$857.18
312406410401450	\$556.05	\$301.13	\$857.18
312406410401460	\$556.05	\$301.13	\$857.18
312406410401470	\$556.05	\$301.13	\$857.18
312406410401480	\$556.05	\$301.13	\$857.18
312406410401490	\$556.05	\$301.13	\$857.18
312406410401500	\$556.05	\$301.13	\$857.18
312406410401510	\$556.05	\$301.13	\$857.18
312406410401520	\$556.05	\$301.13	\$857.18
312406410401530	\$556.05	\$301.13	\$857.18
312406410401540	\$556.05	\$301.13	\$857.18
312406410401550	\$556.05	\$301.13	\$857.18
312406410401560	\$556.05	\$301.13	\$857.18
312406410401570	\$556.05	\$301.13	\$857.18
312406410401580	\$556.05	\$301.13	\$857.18
312406410401590	\$556.05	\$301.13	\$857.18
312406410401600	\$556.05	\$301.13	\$857.18
312406410401610	\$556.05	\$301.13	\$857.18
312406410401620	\$556.05	\$301.13	\$857.18
312406410401630	\$556.05	\$301.13	\$857.18
312406410401640	\$556.05	\$301.13	\$857.18
312406410401650	\$556.05	\$301.13	\$857.18
312406410401660	\$556.05	\$301.13	\$857.18
312406410401670	\$556.05	\$301.13	\$857.18
312406410401680	\$556.05	\$301.13	\$857.18
312406410401690	\$556.05	\$301.13	\$857.18
312406410401700	\$556.05	\$301.13	\$857.18
312406410401710	\$556.05	\$301.13	\$857.18
312406410401720	\$556.05	\$301.13	\$857.18
312406410401730	\$556.05	\$301.13	\$857.18
312406410401740	\$556.05	\$301.13	\$857.18
312406410401750	\$556.05	\$301.13	\$857.18
312406410401760	\$556.05	\$301.13	\$857.18
312406410401770	\$556.05	\$301.13	\$857.18
312406410401780	\$556.05	\$301.13	\$857.18
312406410401790	\$556.05	\$301.13	\$857.18
312406410401800	\$556.05	\$301.13	\$857.18
312406410401810	\$556.05	\$301.13	\$857.18
312406410401820	\$556.05	\$301.13	\$857.18
312406410401830	\$556.05	\$301.13	\$857.18
312406410401840	\$556.05	\$301.13	\$857.18

Parcel Number	FY 25 O&M	Debt	Total
312406410401850	\$556.05	\$301.13	\$857.18
312406410401860	\$556.05	\$301.13	\$857.18
312406410401870	\$556.05	\$301.13	\$857.18
312406410401880	\$556.05	\$301.13	\$857.18
312406410401890	\$556.05	\$301.13	\$857.18
312406410401900	\$556.05	\$301.13	\$857.18
312406410401910	\$556.05	\$301.13	\$857.18
312406410401920	\$556.05	\$301.13	\$857.18
312406410401930	\$556.05	\$301.13	\$857.18
312406410401940	\$556.05	\$301.13	\$857.18
312406410401950	\$556.05	\$301.13	\$857.18
312406410401960	\$556.05	\$301.13	\$857.18
312406410401970	\$556.05	\$301.13	\$857.18
312406410401980	\$556.05	\$301.13	\$857.18
312406410401990	\$556.05	\$301.13	\$857.18
312406410402000	\$556.05	\$301.13	\$857.18
312406410402010	\$556.05	\$301.13	\$857.18
312406410402020	\$556.05	\$301.13	\$857.18
312406410402030	\$556.05	\$301.13	\$857.18
312406410402040	\$556.05	\$301.13	\$857.18
312406410402050	\$556.05	\$301.13	\$857.18
312406410402060	\$556.05	\$301.13	\$857.18
312406410402070	\$556.05	\$301.13	\$857.18
312406410402080	\$556.05	\$301.13	\$857.18
312406410402090	\$556.05	\$301.13	\$857.18
312406410402100	\$556.05	\$301.13	\$857.18
312406410402110	\$556.05	\$301.13	\$857.18
312406410402120	\$556.05	\$301.13	\$857.18
312406410402130	\$556.05	\$301.13	\$857.18
312406410402140	\$556.05	\$301.13	\$857.18
312406410402150	\$556.05	\$301.13	\$857.18
312406410402160	\$556.05	\$301.13	\$857.18
312406410402170	\$556.05	\$301.13	\$857.18
312406410402180	\$556.05	\$301.13	\$857.18
312406410402190	\$556.05	\$301.13	\$857.18
312406410402200	\$556.05	\$301.13	\$857.18
312406410402210	\$556.05	\$301.13	\$857.18
312406410402220	\$556.05	\$301.13	\$857.18
312406410402230	\$556.05	\$301.13	\$857.18
312406410402240	\$556.05	\$301.13	\$857.18
312406410402250	\$556.05	\$301.13	\$857.18
312406410402260	\$556.05	\$301.13	\$857.18
312406410402270	\$556.05	\$301.13	\$857.18
312406410402280	\$556.05	\$301.13	\$857.18
312406410402290	\$556.05	\$301.13	\$857.18
312406410402300	\$556.05	\$301.13	\$857.18
312406410402310	\$556.05	\$301.13	\$857.18

Parcel Number	FY 25 O&M	Debt	Total
312406410402320	\$556.05	\$301.13	\$857.18
312406410402330	\$556.05	\$301.13	\$857.18
312406410402340	\$556.05	\$301.13	\$857.18
312406410402350	\$556.05	\$301.13	\$857.18
312406410402360	\$556.05	\$301.13	\$857.18
312406410402370	\$556.05	\$301.13	\$857.18
312406410402380	\$556.05	\$301.13	\$857.18
312406410402390	\$556.05	\$301.13	\$857.18
312406410402400	\$556.05	\$301.13	\$857.18
312406410402410	\$556.05	\$301.13	\$857.18
312406410402420	\$556.05	\$301.13	\$857.18
312406410402430	\$556.05	\$301.13	\$857.18
312406410402440	\$556.05	\$301.13	\$857.18
312406410402450	\$556.05	\$301.13	\$857.18
312406410402460	\$556.05	\$301.13	\$857.18
312406410402470	\$556.05	\$301.13	\$857.18
312406410402480	\$556.05	\$301.13	\$857.18
312406410402490	\$556.05	\$301.13	\$857.18
312406410402500	\$556.05	\$301.13	\$857.18
312406410402510	\$556.05	\$301.13	\$857.18
312406410402520	\$556.05	\$301.13	\$857.18
312406410402530	\$556.05	\$301.13	\$857.18
312406410402540	\$556.05	\$301.13	\$857.18
312406410402550	\$556.05	\$301.13	\$857.18
312406410402560	\$556.05	\$301.13	\$857.18
312406410402570	\$556.05	\$301.13	\$857.18
312406410402580	\$556.05	\$301.13	\$857.18
312406410402590	\$556.05	\$301.13	\$857.18
312406410402600	\$556.05	\$301.13	\$857.18
312406410402610	\$556.05	\$301.13	\$857.18
312406410402620	\$556.05	\$301.13	\$857.18
312406410402630	\$556.05	\$301.13	\$857.18
312406410402640	\$556.05	\$301.13	\$857.18
312406410402650	\$556.05	\$301.13	\$857.18
312406410402660	\$556.05	\$301.13	\$857.18
312406410402670	\$556.05	\$301.13	\$857.18
312406410402680	\$556.05	\$301.13	\$857.18
312406410402690	\$556.05	\$301.13	\$857.18
312406410500010	\$755.66	\$301.13	\$1,056.79
312406410500020	\$755.66	\$301.13	\$1,056.79
312406410500030	\$755.66	\$301.13	\$1,056.79
312406410500040	\$755.66	\$301.13	\$1,056.79
312406410500050	\$755.66	\$301.13	\$1,056.79
312406410500060	\$755.66	\$301.13	\$1,056.79
312406410500070	\$755.66	\$301.13	\$1,056.79
312406410500080	\$755.66	\$301.13	\$1,056.79
312406410500090	\$755.66	\$301.13	\$1,056.79

Parcel Number	FY 25 O&M	Debt	Total
312406410500100	\$755.66	\$301.13	\$1,056.79
312406410500110	\$755.66	\$301.13	\$1,056.79
312406410500120	\$755.66	\$301.13	\$1,056.79
312406410500130	\$755.66	\$301.13	\$1,056.79
312406410500140	\$755.66	\$301.13	\$1,056.79
312406410500150	\$755.66	\$301.13	\$1,056.79
312406410500160	\$755.66	\$301.13	\$1,056.79
312406410500170	\$755.66	\$301.13	\$1,056.79
312406410500180	\$755.66	\$301.13	\$1,056.79
312406410500190	\$755.66	\$301.13	\$1,056.79
312406410500200	\$755.66	\$301.13	\$1,056.79
312406410500210	\$755.66	\$301.13	\$1,056.79
312406410500220	\$755.66	\$301.13	\$1,056.79
312406410500230	\$755.66	\$301.13	\$1,056.79
312406410500240	\$755.66	\$301.13	\$1,056.79
312406410500250	\$755.66	\$301.13	\$1,056.79
312406410500260	\$755.66	\$301.13	\$1,056.79
312406410500270	\$755.66	\$301.13	\$1,056.79
312406410500280	\$755.66	\$301.13	\$1,056.79
312406410500290	\$755.66	\$301.13	\$1,056.79
312406410500300	\$755.66	\$301.13	\$1,056.79
312406410500310	\$755.66	\$301.13	\$1,056.79
312406410500320	\$755.66	\$301.13	\$1,056.79
312406410500330	\$755.66	\$301.13	\$1,056.79
312406410500340	\$755.66	\$301.13	\$1,056.79
312406410500350	\$755.66	\$301.13	\$1,056.79
312406410500360	\$755.66	\$301.13	\$1,056.79
312406410500370	\$755.66	\$301.13	\$1,056.79
312406410500380	\$755.66	\$301.13	\$1,056.79
312406410500390	\$755.66	\$301.13	\$1,056.79
312406410500400	\$755.66	\$301.13	\$1,056.79
312406410500410	\$755.66	\$301.13	\$1,056.79
312406410500420	\$755.66	\$301.13	\$1,056.79
312406410500430	\$755.66	\$301.13	\$1,056.79
312406410500440	\$755.66	\$301.13	\$1,056.79
312406410500450	\$755.66	\$301.13	\$1,056.79
312406410500460	\$755.66	\$301.13	\$1,056.79
312406410500470	\$755.66	\$301.13	\$1,056.79
312406410500480	\$755.66	\$301.13	\$1,056.79
312406410500490	\$755.66	\$301.13	\$1,056.79
312406410500500	\$755.66	\$301.13	\$1,056.79
312406410500510	\$755.66	\$301.13	\$1,056.79
312406410500520	\$755.66	\$301.13	\$1,056.79
312406410500530	\$755.66	\$301.13	\$1,056.79
312406410500540	\$755.66	\$301.13	\$1,056.79
312406410500550	\$755.66	\$301.13	\$1,056.79
312406410500560	\$755.66	\$301.13	\$1,056.79

Parcel Number	FY 25 O&M	Debt	Total
312406410500570	\$755.66	\$301.13	\$1,056.79
312406410500580	\$755.66	\$301.13	\$1,056.79
312406410500590	\$755.66	\$301.13	\$1,056.79
312406410500600	\$755.66	\$301.13	\$1,056.79
312406410500610	\$755.66	\$301.13	\$1,056.79
312406410500620	\$755.66	\$301.13	\$1,056.79
312406410500630	\$755.66	\$301.13	\$1,056.79
312406410500640	\$755.66	\$301.13	\$1,056.79
312406410500650	\$755.66	\$301.13	\$1,056.79
312406410500660	\$755.66	\$301.13	\$1,056.79
312406410500670	\$755.66	\$301.13	\$1,056.79
312406410500680	\$755.66	\$301.13	\$1,056.79
312406410500690	\$755.66	\$301.13	\$1,056.79
312406410500700	\$755.66	\$301.13	\$1,056.79
312406410500710	\$755.66	\$301.13	\$1,056.79
312406410500720	\$755.66	\$301.13	\$1,056.79
312406410500730	\$755.66	\$301.13	\$1,056.79
312406410500740	\$755.66	\$301.13	\$1,056.79
312406410500750	\$755.66	\$301.13	\$1,056.79
312406410500760	\$755.66	\$301.13	\$1,056.79
312406410500770	\$755.66	\$301.13	\$1,056.79
312406410500780	\$755.66	\$301.13	\$1,056.79
312406410500790	\$755.66	\$301.13	\$1,056.79
312406410500800	\$755.66	\$301.13	\$1,056.79
312406410500810	\$755.66	\$301.13	\$1,056.79
312406410500820	\$755.66	\$301.13	\$1,056.79
312406410500830	\$755.66	\$301.13	\$1,056.79
312406410500840	\$755.66	\$301.13	\$1,056.79
312406410500850	\$755.66	\$301.13	\$1,056.79
312406410500860	\$755.66	\$301.13	\$1,056.79
312406410500870	\$755.66	\$301.13	\$1,056.79
312406410500880	\$755.66	\$301.13	\$1,056.79
312406410500890	\$755.66	\$301.13	\$1,056.79
312406410500900	\$755.66	\$301.13	\$1,056.79
312406410500910	\$755.66	\$301.13	\$1,056.79
312406410500920	\$755.66	\$301.13	\$1,056.79
312406410500930	\$755.66	\$301.13	\$1,056.79
312406410500940	\$755.66	\$301.13	\$1,056.79
312406410500950	\$755.66	\$301.13	\$1,056.79
312406410500960	\$755.66	\$301.13	\$1,056.79
312406410500970	\$755.66	\$301.13	\$1,056.79
312406410500980	\$755.66	\$301.13	\$1,056.79
312406410500990	\$755.66	\$301.13	\$1,056.79
312406410501000	\$755.66	\$301.13	\$1,056.79
312406410501010	\$755.66	\$301.13	\$1,056.79
312406410501020	\$755.66	\$301.13	\$1,056.79
312406410501030	\$755.66	\$301.13	\$1,056.79

Parcel Number	FY 25 O&M	Debt	Total
312406410501040	\$755.66	\$301.13	\$1,056.79
312406410501050	\$755.66	\$301.13	\$1,056.79
312406410501060	\$755.66	\$301.13	\$1,056.79
312406410501070	\$755.66	\$301.13	\$1,056.79
312406410501080	\$755.66	\$566.13	\$1,321.79
312406410501090	\$755.66	\$566.13	\$1,321.79
312406410501100	\$755.66	\$566.13	\$1,321.79
312406410501110	\$755.66	\$566.13	\$1,321.79
312406410501120	\$755.66	\$566.13	\$1,321.79
312406410501130	\$755.66	\$566.13	\$1,321.79
312406410501140	\$755.66	\$566.13	\$1,321.79
312406410501150	\$755.66	\$566.13	\$1,321.79
312406410501160	\$755.66	\$566.13	\$1,321.79
312406410501170	\$755.66	\$566.13	\$1,321.79
312406410501180	\$755.66	\$566.13	\$1,321.79
312406410501190	\$755.66	\$566.13	\$1,321.79
312406410501200	\$755.66	\$566.13	\$1,321.79
312406410501210	\$755.66	\$566.13	\$1,321.79
312406410501220	\$755.66	\$566.13	\$1,321.79
312406410501230	\$755.66	\$566.13	\$1,321.79
312406410501240	\$755.66	\$566.13	\$1,321.79
312406410501250	\$755.66	\$566.13	\$1,321.79
312406410501260	\$755.66	\$566.13	\$1,321.79
312406410501270	\$755.66	\$566.13	\$1,321.79
312406410501280	\$755.66	\$566.13	\$1,321.79
312406410501290	\$755.66	\$566.13	\$1,321.79
312406410501300	\$755.66	\$566.13	\$1,321.79
312406410501310	\$755.66	\$566.13	\$1,321.79
312406410501320	\$755.66	\$566.13	\$1,321.79
312406410501330	\$755.66	\$566.13	\$1,321.79
312406410501340	\$755.66	\$566.13	\$1,321.79
312406410501350	\$755.66	\$566.13	\$1,321.79
312406410501360	\$755.66	\$566.13	\$1,321.79
312406410501370	\$755.66	\$566.13	\$1,321.79
312406410501380	\$755.66	\$566.13	\$1,321.79
312406410501390	\$755.66	\$566.13	\$1,321.79
312406410501400	\$755.66	\$566.13	\$1,321.79
312406410501410	\$755.66	\$566.13	\$1,321.79
312406410501420	\$755.66	\$566.13	\$1,321.79
312406410501430	\$755.66	\$566.13	\$1,321.79
312406410501440	\$755.66	\$566.13	\$1,321.79
312406410501450	\$755.66	\$566.13	\$1,321.79
312406410501460	\$755.66	\$566.13	\$1,321.79
312406410501470	\$755.66	\$566.13	\$1,321.79
312406410501480	\$755.66	\$0.00	\$755.66
312406410501490	\$755.66	\$566.13	\$1,321.79
312406410501500	\$755.66	\$566.13	\$1,321.79

Parcel Number	FY 25 O&M	Debt	Total
312406410501510	\$755.66	\$566.13	\$1,321.79
312406410501520	\$755.66	\$566.13	\$1,321.79
312406410501530	\$755.66	\$566.13	\$1,321.79
312406410501540	\$755.66	\$566.13	\$1,321.79
312406410501550	\$755.66	\$566.13	\$1,321.79
312406410501560	\$755.66	\$566.13	\$1,321.79
312406410501570	\$755.66	\$566.13	\$1,321.79
312406410501580	\$755.66	\$566.13	\$1,321.79
312406410501590	\$755.66	\$566.13	\$1,321.79
312406410501600	\$755.66	\$566.13	\$1,321.79
312406410501610	\$755.66	\$566.13	\$1,321.79
312406410501620	\$755.66	\$566.13	\$1,321.79
312406410501630	\$755.66	\$566.13	\$1,321.79
312406410501640	\$755.66	\$566.13	\$1,321.79
312406410501650	\$755.66	\$566.13	\$1,321.79
312406410501660	\$755.66	\$566.13	\$1,321.79
312406410501670	\$755.66	\$566.13	\$1,321.79
312406410501680	\$755.66	\$566.13	\$1,321.79
312406410501690	\$755.66	\$566.13	\$1,321.79
312406410501700	\$755.66	\$566.13	\$1,321.79
312406410501710	\$755.66	\$566.13	\$1,321.79
312406410501720	\$755.66	\$566.13	\$1,321.79
312406410501730	\$755.66	\$566.13	\$1,321.79
312406410501740	\$853.90	\$301.13	\$1,155.03
312406410501750	\$853.90	\$301.13	\$1,155.03
312406410501760	\$853.90	\$301.13	\$1,155.03
312406410501770	\$853.90	\$301.13	\$1,155.03
312406410501780	\$853.90	\$301.13	\$1,155.03
312406410501790	\$853.90	\$301.13	\$1,155.03
312406410501800	\$853.90	\$301.13	\$1,155.03
312406410501810	\$853.90	\$301.13	\$1,155.03
312406410501820	\$853.90	\$301.13	\$1,155.03
312406410501830	\$853.90	\$301.13	\$1,155.03
312406410501840	\$853.90	\$301.13	\$1,155.03
312406410501850	\$853.90	\$301.13	\$1,155.03
312406410501860	\$853.90	\$301.13	\$1,155.03
312406410501870	\$853.90	\$301.13	\$1,155.03
312406410501880	\$853.90	\$301.13	\$1,155.03
312406410501890	\$853.90	\$301.13	\$1,155.03
312406410501900	\$853.90	\$301.13	\$1,155.03
312406410501910	\$853.90	\$301.13	\$1,155.03
312406410501920	\$853.90	\$301.13	\$1,155.03
312406410501930	\$853.90	\$301.13	\$1,155.03
312406410501940	\$853.90	\$301.13	\$1,155.03
312406410501950	\$853.90	\$301.13	\$1,155.03
312406410501960	\$853.90	\$301.13	\$1,155.03
312406410501970	\$853.90	\$301.13	\$1,155.03

Parcel Number	FY 25 O&M	Debt	Total
312406410501980	\$853.90	\$301.13	\$1,155.03
312406410501990	\$853.90	\$301.13	\$1,155.03
312406410502000	\$853.90	\$301.13	\$1,155.03
312406410502010	\$853.90	\$301.13	\$1,155.03
312406410502020	\$853.90	\$301.13	\$1,155.03
312406410502030	\$853.90	\$301.13	\$1,155.03
312406410502040	\$853.90	\$301.13	\$1,155.03
312406410502050	\$853.90	\$301.13	\$1,155.03
312406410502060	\$853.90	\$301.13	\$1,155.03
312406410502070	\$853.90	\$301.13	\$1,155.03
312406410502080	\$853.90	\$301.13	\$1,155.03
312406410502090	\$853.90	\$301.13	\$1,155.03
312406410502100	\$853.90	\$301.13	\$1,155.03
312406410502110	\$853.90	\$301.13	\$1,155.03
312406410502120	\$853.90	\$301.13	\$1,155.03
312406410502130	\$853.90	\$301.13	\$1,155.03
312406410502140	\$853.90	\$301.13	\$1,155.03
312406410502150	\$853.90	\$301.13	\$1,155.03
312406410502160	\$853.90	\$301.13	\$1,155.03
312406410502170	\$853.90	\$301.13	\$1,155.03
312406410502180	\$853.90	\$301.13	\$1,155.03
312406410502190	\$853.90	\$301.13	\$1,155.03
312406410502200	\$853.90	\$301.13	\$1,155.03
312406410502210	\$853.90	\$301.13	\$1,155.03
312406410502220	\$829.80	\$301.13	\$1,130.93
312406410502230	\$829.80	\$301.13	\$1,130.93
312406410502240	\$829.80	\$301.13	\$1,130.93
312406410502250	\$829.80	\$301.13	\$1,130.93
312406410502260	\$829.80	\$301.13	\$1,130.93
312406410502270	\$829.80	\$301.13	\$1,130.93
312406410502280	\$829.80	\$301.13	\$1,130.93
312406410502290	\$829.80	\$301.13	\$1,130.93
312406410502300	\$829.80	\$301.13	\$1,130.93
312406410502310	\$829.80	\$301.13	\$1,130.93
312406410502320	\$829.80	\$301.13	\$1,130.93
312406410502330	\$829.80	\$301.13	\$1,130.93
312406410502340	\$829.80	\$301.13	\$1,130.93
312406410502350	\$829.80	\$301.13	\$1,130.93
312406410502360	\$829.80	\$301.13	\$1,130.93
312406410502370	\$829.80	\$301.13	\$1,130.93
312406410502380	\$829.80	\$301.13	\$1,130.93
312406410502390	\$829.80	\$301.13	\$1,130.93
312406410502400	\$829.80	\$301.13	\$1,130.93
312406410502410	\$829.80	\$301.13	\$1,130.93
312406410502420	\$829.80	\$301.13	\$1,130.93
312406410502430	\$829.80	\$301.13	\$1,130.93
312406410502440	\$829.80	\$301.13	\$1,130.93

Parcel Number	FY 25 O&M	Debt	Total
312406410502450	\$829.80	\$301.13	\$1,130.93
312406410502460	\$829.80	\$301.13	\$1,130.93
312406410502470	\$829.80	\$301.13	\$1,130.93
312406410502480	\$829.80	\$301.13	\$1,130.93
312406410502490	\$829.80	\$301.13	\$1,130.93
312406410502500	\$829.80	\$301.13	\$1,130.93
312406410502510	\$829.80	\$301.13	\$1,130.93
312406410502520	\$829.80	\$301.13	\$1,130.93
312406410502530	\$829.80	\$301.13	\$1,130.93
312406410502540	\$829.80	\$301.13	\$1,130.93
312406410502550	\$829.80	\$301.13	\$1,130.93
312406410502560	\$829.80	\$301.13	\$1,130.93
312406410502570	\$829.80	\$301.13	\$1,130.93
312406410502580	\$829.80	\$301.13	\$1,130.93
312406410502590	\$829.80	\$301.13	\$1,130.93
312406410502600	\$829.80	\$301.13	\$1,130.93
312406410502610	\$829.80	\$301.13	\$1,130.93
312406410502620	\$829.80	\$301.13	\$1,130.93
312406410502630	\$829.80	\$301.13	\$1,130.93
312406410502640	\$829.80	\$301.13	\$1,130.93
312406410502650	\$829.80	\$301.13	\$1,130.93
312406410502660	\$829.80	\$301.13	\$1,130.93
312406410502670	\$829.80	\$301.13	\$1,130.93
312406410502680	\$829.80	\$301.13	\$1,130.93
312406410502690	\$829.80	\$301.13	\$1,130.93
312406410502700	\$829.80	\$301.13	\$1,130.93
312406410502710	\$829.80	\$301.13	\$1,130.93
312406411001000	\$92,394.00	\$43,397.30	\$135,791.30
312406475200070	\$579.97	\$240.91	\$820.88
312406475200080	\$579.97	\$240.91	\$820.88
312406475200090	\$579.97	\$240.91	\$820.88
312406475200100	\$579.97	\$240.91	\$820.88
312406475200110	\$579.97	\$240.91	\$820.88
312406475200120	\$579.97	\$240.91	\$820.88
312406475200130	\$579.97	\$240.91	\$820.88
312406475200140	\$579.97	\$240.91	\$820.88
312406475200150	\$579.97	\$240.91	\$820.88
312406475200160	\$579.97	\$240.91	\$820.88
312406475200170	\$579.97	\$240.91	\$820.88
312406475200180	\$579.97	\$240.91	\$820.88
312406475200310	\$579.97	\$240.91	\$820.88
312406475200320	\$579.97	\$240.91	\$820.88
312406475200330	\$579.97	\$240.91	\$820.88
312406475200340	\$579.97	\$240.91	\$820.88
312406475200350	\$579.97	\$240.91	\$820.88
312406475200360	\$579.97	\$240.91	\$820.88
312406475200370	\$579.97	\$240.91	\$820.88

Parcel Number	FY 25 O&M	Debt	Total
312406475200380	\$579.97	\$240.91	\$820.88
312406475200390	\$579.97	\$240.91	\$820.88
312406475200400	\$579.97	\$240.91	\$820.88
312406475200410	\$579.97	\$240.91	\$820.88
312406475200420	\$579.97	\$240.91	\$820.88
312406475200430	\$579.97	\$240.91	\$820.88
312406475200440	\$579.97	\$240.91	\$820.88
312406475200450	\$579.97	\$240.91	\$820.88
312406475200460	\$579.97	\$240.91	\$820.88
312406475200470	\$579.97	\$240.91	\$820.88
312406475200480	\$579.97	\$240.91	\$820.88
312406475200490	\$579.97	\$240.91	\$820.88
312406475200500	\$579.97	\$240.91	\$820.88
312406475200510	\$579.97	\$240.91	\$820.88
312406475200520	\$579.97	\$240.91	\$820.88
312406475200530	\$579.97	\$240.91	\$820.88
312406475200540	\$579.97	\$240.91	\$820.88
312406475200550	\$579.97	\$240.91	\$820.88
312406475200560	\$579.97	\$240.91	\$820.88
312406475200570	\$579.97	\$240.91	\$820.88
312406475200580	\$579.97	\$240.91	\$820.88
312406475200590	\$579.97	\$240.91	\$820.88
312406475200600	\$579.97	\$240.91	\$820.88
312406475200610	\$579.97	\$240.91	\$820.88
312406475200620	\$579.97	\$240.91	\$820.88
312406475200630	\$579.97	\$240.91	\$820.88
312406475200640	\$579.97	\$240.91	\$820.88
312406475200650	\$579.97	\$240.91	\$820.88
312406475200660	\$579.97	\$240.91	\$820.88
312406475200670	\$579.97	\$240.91	\$820.88
312406475200680	\$579.97	\$240.91	\$820.88
312406475200690	\$579.97	\$240.91	\$820.88
312406475200700	\$579.97	\$240.91	\$820.88
312406475200710	\$579.97	\$240.91	\$820.88
312406475200720	\$579.97	\$240.91	\$820.88
312406475200730	\$579.97	\$240.91	\$820.88
312406475200740	\$579.97	\$240.91	\$820.88
312406475200750	\$579.97	\$240.91	\$820.88
312406475200760	\$579.97	\$240.91	\$820.88
312406475200770	\$579.97	\$240.91	\$820.88
312406475200780	\$579.97	\$240.91	\$820.88
312406475200790	\$579.97	\$240.91	\$820.88
312406475200800	\$579.97	\$240.91	\$820.88
312406475200870	\$579.97	\$240.91	\$820.88
312406475200880	\$579.97	\$240.91	\$820.88
312406475200890	\$579.97	\$240.91	\$820.88
312406475200900	\$579.97	\$240.91	\$820.88

Parcel Number	FY 25 O&M	Debt	Total
312406475200910	\$579.97	\$240.91	\$820.88
312406475200920	\$579.97	\$240.91	\$820.88
312406475200930	\$579.97	\$240.91	\$820.88
312406475200940	\$579.97	\$240.91	\$820.88
312406475200950	\$579.97	\$240.91	\$820.88
312406475200960	\$579.97	\$240.91	\$820.88
312406475200970	\$579.97	\$240.91	\$820.88
312406475200980	\$579.97	\$240.91	\$820.88
312406475201110	\$579.97	\$240.91	\$820.88
312406475201120	\$579.97	\$240.91	\$820.88
312406475201130	\$579.97	\$240.91	\$820.88
312406475201140	\$579.97	\$240.91	\$820.88
312406475201150	\$579.97	\$240.91	\$820.88
312406475201160	\$579.97	\$240.91	\$820.88
312406475201170	\$579.97	\$240.91	\$820.88
312406475201180	\$579.97	\$240.91	\$820.88
312406475201190	\$579.97	\$240.91	\$820.88
312406475201200	\$579.97	\$240.91	\$820.88
312406475201210	\$579.97	\$240.91	\$820.88
312406475201220	\$579.97	\$240.91	\$820.88
312406475201230	\$579.97	\$240.91	\$820.88
312406475201240	\$579.97	\$240.91	\$820.88
312406475201250	\$579.97	\$240.91	\$820.88
312406475201260	\$579.97	\$240.91	\$820.88
312406475201270	\$579.97	\$240.91	\$820.88
312406475201280	\$579.97	\$240.91	\$820.88
312406475201290	\$579.97	\$240.91	\$820.88
312406475201300	\$579.97	\$240.91	\$820.88
312406475201310	\$579.97	\$240.91	\$820.88
312406475201320	\$579.97	\$240.91	\$820.88
312406475201330	\$579.97	\$240.91	\$820.88
312406475201340	\$579.97	\$240.91	\$820.88
312406475201350	\$579.97	\$240.91	\$820.88
312406475201360	\$579.97	\$240.91	\$820.88
312406475201370	\$579.97	\$240.91	\$820.88
312406475201380	\$579.97	\$240.91	\$820.88
312406475201390	\$579.97	\$240.91	\$820.88
312406475201400	\$579.97	\$240.91	\$820.88
312406475201410	\$579.97	\$240.91	\$820.88
312406475201420	\$579.97	\$240.91	\$820.88
312406475201430	\$579.97	\$240.91	\$820.88
312406475201440	\$579.97	\$240.91	\$820.88
312406475201450	\$579.97	\$240.91	\$820.88
312406475201460	\$579.97	\$240.91	\$820.88
312406475201470	\$579.97	\$240.91	\$820.88
312406475201480	\$579.97	\$240.91	\$820.88
312406475201550	\$579.97	\$240.91	\$820.88

Parcel Number	FY 25 O&M	Debt	Total
312406475201560	\$579.97	\$240.91	\$820.88
312406475201570	\$579.97	\$240.91	\$820.88
312406475201580	\$579.97	\$240.91	\$820.88
312406475201590	\$579.97	\$240.91	\$820.88
312406475201600	\$579.97	\$240.91	\$820.88
312406475201610	\$579.97	\$240.91	\$820.88
312406475201620	\$579.97	\$240.91	\$820.88
312406475201630	\$579.97	\$240.91	\$820.88
312406475201640	\$579.97	\$240.91	\$820.88
312406475201650	\$579.97	\$240.91	\$820.88
312406475201660	\$579.97	\$240.91	\$820.88
312406475201730	\$579.97	\$240.91	\$820.88
312406475201740	\$579.97	\$240.91	\$820.88
312406475201750	\$579.97	\$240.91	\$820.88
312406475201760	\$579.97	\$240.91	\$820.88
312406475201770	\$579.97	\$240.91	\$820.88
312406475201780	\$579.97	\$240.91	\$820.88
312406475201790	\$579.97	\$240.91	\$820.88
312406475201800	\$579.97	\$240.91	\$820.88
312406475201810	\$579.97	\$240.91	\$820.88
312406475201820	\$579.97	\$240.91	\$820.88
312406475201830	\$579.97	\$240.91	\$820.88
312406475201840	\$579.97	\$240.91	\$820.88
312406475201850	\$579.97	\$240.91	\$820.88
312406475201860	\$579.97	\$240.91	\$820.88
312406475201870	\$579.97	\$240.91	\$820.88
312406475201880	\$579.97	\$240.91	\$820.88
312406475201890	\$579.97	\$240.91	\$820.88
312406475201900	\$579.97	\$240.91	\$820.88
312406475201910	\$579.97	\$240.91	\$820.88
312406475201920	\$579.97	\$240.91	\$820.88
312406475201930	\$579.97	\$240.91	\$820.88
312406475201940	\$579.97	\$240.91	\$820.88
312406475201950	\$579.97	\$240.91	\$820.88
312406475201960	\$579.97	\$240.91	\$820.88
312406475201970	\$579.97	\$240.91	\$820.88
312406475201980	\$579.97	\$240.91	\$820.88
312406475201990	\$579.97	\$240.91	\$820.88
312406475202000	\$579.97	\$240.91	\$820.88
312406475202010	\$579.97	\$240.91	\$820.88
312406475202020	\$579.97	\$240.91	\$820.88
312406475202030	\$579.97	\$240.91	\$820.88
312406475202040	\$579.97	\$240.91	\$820.88
312406475202050	\$579.97	\$240.91	\$820.88
312406475202060	\$579.97	\$240.91	\$820.88
312406475202070	\$579.97	\$240.91	\$820.88
312406475202080	\$579.97	\$240.91	\$820.88

Parcel Number	FY 25 O&M	Debt	Total
312406475202090	\$579.97	\$240.91	\$820.88
312406475202100	\$579.97	\$240.91	\$820.88
312406475202110	\$579.97	\$240.91	\$820.88
312406475202120	\$579.97	\$240.91	\$820.88
312406475202130	\$579.97	\$240.91	\$820.88
312406475202140	\$579.97	\$240.91	\$820.88
312406475202150	\$579.97	\$240.91	\$820.88
312406475202160	\$579.97	\$240.91	\$820.88
312406475202170	\$579.97	\$240.91	\$820.88
312406475202180	\$579.97	\$240.91	\$820.88
312406475202190	\$579.97	\$240.91	\$820.88
312406475202200	\$579.97	\$240.91	\$820.88
312406475202210	\$579.97	\$240.91	\$820.88
312406475202220	\$579.97	\$240.91	\$820.88
312406475202230	\$579.97	\$240.91	\$820.88
312406475202240	\$579.97	\$240.91	\$820.88
312406475202250	\$579.97	\$240.91	\$820.88
312406475202260	\$579.97	\$240.91	\$820.88
312406475202270	\$579.97	\$240.91	\$820.88
312406475202280	\$579.97	\$240.91	\$820.88
312406475500010	\$579.97	\$240.91	\$820.88
312406475500020	\$579.97	\$240.91	\$820.88
312406475500030	\$579.97	\$240.91	\$820.88
312406475500040	\$579.97	\$240.91	\$820.88
312406475500050	\$579.97	\$240.91	\$820.88
312406475500060	\$579.97	\$240.91	\$820.88
312406475500190	\$579.97	\$240.91	\$820.88
312406475500200	\$579.97	\$240.91	\$820.88
312406475500210	\$579.97	\$240.91	\$820.88
312406475500220	\$579.97	\$240.91	\$820.88
312406475500230	\$579.97	\$240.91	\$820.88
312406475500240	\$579.97	\$240.91	\$820.88
312406475500250	\$579.97	\$240.91	\$820.88
312406475500260	\$579.97	\$240.91	\$820.88
312406475500270	\$579.97	\$240.91	\$820.88
312406475500280	\$579.97	\$240.91	\$820.88
312406475500290	\$579.97	\$240.91	\$820.88
312406475500300	\$579.97	\$240.91	\$820.88
312406475500810	\$579.97	\$240.91	\$820.88
312406475500820	\$579.97	\$240.91	\$820.88
312406475500830	\$579.97	\$240.91	\$820.88
312406475500840	\$579.97	\$240.91	\$820.88
312406475500850	\$579.97	\$240.91	\$820.88
312406475500860	\$579.97	\$240.91	\$820.88
312406475500990	\$579.97	\$240.91	\$820.88
312406475501000	\$579.97	\$240.91	\$820.88
312406475501010	\$579.97	\$240.91	\$820.88

Parcel Number	FY 25 O&M	Debt	Total
312406475501020	\$579.97	\$240.91	\$820.88
312406475501030	\$579.97	\$240.91	\$820.88
312406475501040	\$579.97	\$240.91	\$820.88
312406475501050	\$579.97	\$240.91	\$820.88
312406475501060	\$579.97	\$240.91	\$820.88
312406475501070	\$579.97	\$240.91	\$820.88
312406475501080	\$579.97	\$240.91	\$820.88
312406475501090	\$579.97	\$240.91	\$820.88
312406475501100	\$579.97	\$240.91	\$820.88
312406475501490	\$579.97	\$240.91	\$820.88
312406475501500	\$579.97	\$240.91	\$820.88
312406475501510	\$579.97	\$240.91	\$820.88
312406475501520	\$579.97	\$240.91	\$820.88
312406475501530	\$579.97	\$240.91	\$820.88
312406475501540	\$579.97	\$240.91	\$820.88
312406475501670	\$579.97	\$240.91	\$820.88
312406475501680	\$579.97	\$240.91	\$820.88
312406475501690	\$579.97	\$240.91	\$820.88
312406475501700	\$579.97	\$240.91	\$820.88
312406475501710	\$579.97	\$240.91	\$820.88
312406475501720	\$579.97	\$240.91	\$820.88
312406490001000	\$3,626.12	\$3,296.69	\$6,922.81
312406490002000	\$23,568.28	\$21,427.11	\$44,995.38
312406490003000	\$1,558.60	\$1,417.00	\$2,975.60
Total Gross Assessments	\$631,342.99	\$337,855.13	\$969,198.12
Total Net Assessments	\$593,462.41	\$317,583.82	\$911,046.23

SECTION V

RESOLUTION 2024-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT DECLARING A VACANCY IN SEAT 4 ON THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), *FLORIDA STATUTES*; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Narcoossee Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, on November 5, 2024, three (3) members of the Board of Supervisors (“**Board**”) are to be elected by the “**Qualified Electors**” of the District, as that term is defined in Section 190.003, *Florida Statutes*; and

WHEREAS, the District published a notice of qualifying period set by the Supervisor of Elections at least two (2) weeks prior to the start of said qualifying period; and

WHEREAS, at the close of the qualifying period there were no Qualified Electors qualified to run for one (1) of the seats available for election by the Qualified Electors of the District; and

WHEREAS, pursuant to Section 190.006(3)(b), *Florida Statutes*, the Board shall declare the seats vacant, effective the second Tuesday following the general election; and

WHEREAS, Qualified Electors are to be appointed to the vacant seats within 90 days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring the seats available for election as vacant.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT:

1. DECLARATION OF VACANT BOARD SUPERVISOR SEATS. The following seat is hereby declared vacant effective as of November 19, 2024:

Seat #4 (currently held by Peter Wong)

2. INCUMBENT BOARD SUPERVISORS. Until such time as the Board nominates Qualified Electors to fill the vacancies declared in Section 1 above, the incumbent Board Supervisors of those respective seats shall remain in office.

3. SEVERABILITY. The invalidity or unenforceability of any one or more

provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

4. EFFECTIVE DATE. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 30th day of July 2024.

ATTEST:

**NARCOOSSEE COMMUNITY
DEVELOPMENT DISTRICT**

Print Name:_____

Chairperson, Board of Supervisors

SECTION VI

From: Jason Showe jshowe@gmscfl.com
Subject: Re: Narcoossee CDD - Email for Board Members
Date: July 19, 2024 at 10:32 AM
To: Keith Nelson knelson@gmstnn.com
Cc: Dan Bradley dbradley@realignwebdesign.com, Brittany? Brookes bbrookes@gmscfl.com

JS

On Jul 19, 2024, at 10:13 AM, Keith Nelson <knelson@gmstnn.com> wrote:

Jason, the fee to offer this service to the Board would be \$100 a month. Very reasonable \$'s in my view. Let us know if this is approved by the Board and we'll get this going. Thanks, Keith

Keith Nelson
Governmental Management Services

1001 Bradford Way, Kingston, TN 37763
KNELSON@GMSTNN.COM
954-734-5953 (M)

Sent Via MacPro

On Jul 12, 2024, at 9:32 AM, Jason Showe <jshowe@gmscfl.com> wrote:

Thanks, and understood. All of my Boards are aware of best practices, but often the resident controlled Boards don't want to juggle between two email accounts until it becomes an issue.

Sincerely,

<Jason M Showe.png>

Jason M. Showe
Senior District Manager
Governmental Management
Services, Central Florida
219 E. Livingston St
Orlando, FL 32801
407-841-5524 X 105 - Office
407-839-1526 - Fax
407-470-8825 - Cell
jshowe@gmscfl.com

On Jul 12, 2024, at 9:16AM, Jason Showe <jshowe@gmscfl.com> wrote:

Got a call this AM from the Chair of Narcoossee who said two other Board members got the typical hack email of spoofing a name and asking for money while he was traveling. He would like to see if we can set up email addresses for the Board Members so that they do not have to use their primary personal accounts. What would be the process for that?

Sincerely,

<Jason M Showere.png>

Jason M. Showe
Senior District Manager
Governmental Management
Services, Central Florida
219 E. Livingston St
Orlando, FL 32801
407-841-5524 X 105 - Office
407-839-1526 - Fax
407-470-8825 - Cell
jshowe@gmscfl.com

SECTION VII

SECTION C

SECTION 1

Narcoossee Community Development District

Summary of Check Register

May 29, 2024 through July 16, 2024

Fund	Date	Check No.'s	Amount
General Fund	5/29/24	2256-2258	\$ 4,613.02
	6/12/24	2259-2261	\$ 7,956.16
	6/19/24	2262-2263	\$ 18,875.67
	6/26/24	2264-2266	\$ 18,466.11
	7/1/24	2267	\$ 945.98
	7/9/24	2268-2269	\$ 19,636.80
	7/16/24	2270	\$ 6,839.07
Total Amount			\$ 77,332.81

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
5/29/24	00022	5/15/24 219890	202405 320-53800-46300	POND MAINT NC MAY 24	*	379.00	
				APPLIED AQUATIC MANAGEMENT, INC.			379.00 002256
5/29/24	00087	5/16/24 9499	202403 310-51300-31500	MTHLY MEETING - MAR 24	*	1,800.00	
				KILINSKI VAN WYK, PLLC			1,800.00 002257
5/29/24	00090	5/15/24 OE 70094	202404 340-53800-46400	IRRIGATION REPAIRS	*	311.80	
		5/15/24 OE 70094	202405 330-53800-46000	MIRABELLA SOD REPLACEMENT	*	332.40	
		5/15/24 OE 70095	202404 330-53800-46400	IRRIGATION REPAIRS	*	371.20	
		5/15/24 OE 70099	202404 320-53800-46400	IRRIGATION REPAIRS	*	1,418.62	
				YELLOWSTONE LANDSCAPE			2,434.02 002258
6/12/24	00022	5/31/24 220217	202405 330-53800-46300	POND MAINT LV MAY 24	*	401.94	
		5/31/24 220217	202405 350-53800-46300	POND MAINT GH MAY 24	*	143.06	
		5/31/24 220218	202405 340-53800-46300	POND MAINT NP MAY 24	*	382.00	
				APPLIED AQUATIC MANAGEMENT, INC.			927.00 002259
6/12/24	00072	5/30/24 22409458	202404 310-51300-31100	GENERAL ENGINEERING APR24	*	172.50	
				DEWBERRY ENGINEERS INC.			172.50 002260
6/12/24	00043	6/01/24 467	202406 310-51300-34000	MANAGEMENT FEES - JUN 24	*	4,356.58	
		6/01/24 467	202406 310-51300-35200	WEBSITE ADMIN - JUN 24	*	106.00	
		6/01/24 467	202406 310-51300-35100	INFORMATION TECH - JUN 24	*	132.50	
		6/01/24 467	202406 310-51300-31300	DISSEMINATION - JUN 24	*	110.42	
		6/01/24 467	202406 310-51300-51000	OFFICE SUPPLIES	*	.15	
		6/01/24 467	202406 310-51300-42000	POSTAGE	*	2.89	
		6/01/24 467	202406 310-51300-42500	COPIES	*	30.45	
		6/01/24 468	202406 320-53800-12000	FIELD MANAGEMENT - JUN 24	*	397.79	

NARC -NARCOOSSEE - ZYAN

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/09/24	00072	6/28/24 22412714	202405 310-51300-31100	GENERAL ENGINEERING MAY24	*	305.00	
				DEWBERRY ENGINEERS INC.			305.00 002268
7/09/24	00090	7/01/24 OE 72411	202407 320-53800-46200	LANDSCAPE MAINT NC JUL 24	*	4,545.00	
		7/01/24 OE 72411	202407 330-53800-46200	LANDSCAPE MAINT LV JUL 24	*	6,847.69	
		7/01/24 OE 72411	202407 340-53800-46200	LANDSCAPE MAINT NP JUL 24	*	4,875.00	
		7/01/24 OE 72411	202407 350-53800-46200	LANDSCAPE MAINT GH JUL 24	*	2,437.31	
		7/01/24 OE 72413	202407 330-53800-46000	FAN PALM REPLACEMENT	*	626.80	
				YELLOWSTONE LANDSCAPE			19,331.80 002269
7/16/24	00043	7/01/24 469	202407 310-51300-34000	MANAGEMENT FEES - JUL 24	*	4,356.58	
		7/01/24 469	202407 310-51300-35200	WEBSITE ADMIN - JUL 24	*	106.00	
		7/01/24 469	202407 310-51300-35100	INFORMATION TECH - JUL 24	*	132.50	
		7/01/24 469	202407 310-51300-31300	DISSEMINATION - JUL 24	*	110.42	
		7/01/24 469	202407 310-51300-51000	OFFICE SUPPLIES	*	.15	
		7/01/24 469	202407 310-51300-42000	POSTAGE	*	15.75	
		7/01/24 470	202407 320-53800-12000	FIELD MANAGEMENT - JUL 24	*	397.79	
		7/01/24 470	202407 330-53800-12000	FIELD MANAGEMENT - JUL 24	*	1,018.45	
		7/01/24 470	202407 340-53800-12000	FIELD MANAGEMENT - JUL 24	*	439.15	
		7/01/24 470	202407 350-53800-12000	FIELD MANAGEMENT - JUL 24	*	262.28	
				GOVERNMENTAL MANAGEMENT SERVICES			6,839.07 002270
TOTAL FOR BANK A						77,332.81	
TOTAL FOR REGISTER						77,332.81	

NARC -NARCOOSSEE - ZYAN

SECTION 2

Narcoossee
Community Development District

Unaudited Financial Reporting
May 31, 2024



Table of Contents

1	<u>Balance Sheet</u>
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4	<u>Debt Service Fund Series 2013 A-1 & A-2</u>
5	<u>Combined Capital Reserves Fund</u>
6-7	<u>Month to Month</u>
8	<u>Long Term Debt</u>
9	<u>Assessment Receipt Schedule</u>

Narcoossee
Community Development District
Combined Balance Sheet
May 31, 2024

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Reserve Funds</i>	<i>Totals Governmental Funds</i>
Assets:				
<u>Cash:</u>				
Operating Account	\$ 206,991	\$ -	\$ -	\$ 206,991
Capital Reserve	\$ -	\$ -	\$ 298,441	\$ 298,441
<u>Investments:</u>				
Custody - Excess Funds	\$ 29,365	\$ -	\$ -	\$ 29,365
<u>Series 2013 A-1/A-2</u>				
Reserve A-1	\$ -	\$ 104,321	\$ -	\$ 104,321
Prepayment A-1	\$ -	\$ 745	\$ -	\$ 745
Reserve A-2	\$ -	\$ 51,289	\$ -	\$ 51,289
Revenue	\$ -	\$ 250,938	\$ -	\$ 250,938
Excess Revenue	\$ -	\$ 0	\$ -	\$ 0
Due from General Fund	\$ -	\$ 7,331	\$ -	\$ 7,331
Prepaid Expenses	\$ 1,235	\$ -	\$ -	\$ 1,235
Total Assets	\$ 237,590	\$ 414,624	\$ 298,441	\$ 950,655
Liabilities:				
Accounts Payable	\$ 4,197	\$ -	\$ -	\$ 4,197
Due to Debt Service	\$ 7,331	\$ -	\$ -	\$ 7,331
Total Liabilities	\$ 11,528	\$ -	\$ -	\$ 11,528
Fund Balance:				
Assigned for:				
Capital Reserves	\$ -	\$ -	\$ 298,441	\$ 298,441
Designated	\$ 1,235	\$ -	\$ -	\$ 1,235
Nonspendable:				
Deposits and Prepaid Items	\$ 1,235	\$ -	\$ -	\$ 1,235
Restricted for:				
Debt Service Series 2013 A-1 & A-2	\$ -	\$ 414,624	\$ -	\$ 414,624
Unassigned	\$ 223,592	\$ -	\$ -	\$ 223,592
Total Fund Balances	\$ 226,062	\$ 414,624	\$ 298,441	\$ 939,126
Total Liabilities & Fund Balance	\$ 237,590	\$ 414,624	\$ 298,441	\$ 950,655

Narcoossee
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/24	Thru 05/31/24	Variance
Revenues:				
Maintenance Assessments	\$ 453,836	\$ 453,836	\$ 407,753	\$ (46,083)
Interest Income	\$ -	\$ -	\$ 878	\$ 878
Total Revenues	\$ 453,836	\$ 453,836	\$ 408,631	\$ (45,205)
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 6,000	\$ 4,000	\$ 3,400	\$ 600
FICA Expense	\$ 459	\$ 306	\$ 260	\$ 46
Engineering Fees	\$ 7,800	\$ 5,200	\$ 1,260	\$ 3,940
Assessment Roll	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Attorney	\$ 12,000	\$ 8,000	\$ 11,560	\$ (3,560)
Annual Audit	\$ 3,150	\$ 3,105	\$ 3,105	\$ -
Dissemination Agent	\$ 1,325	\$ 883	\$ 883	\$ -
Arbitrage	\$ 600	\$ 600	\$ 600	\$ -
Trustee Fees	\$ 3,000	\$ 2,963	\$ 2,963	\$ -
Management Fees	\$ 52,279	\$ 34,853	\$ 34,853	\$ -
Information Technology	\$ 1,590	\$ 1,060	\$ 1,060	\$ -
Website Maintenance	\$ 1,272	\$ 848	\$ 848	\$ -
Telephone	\$ 25	\$ 17	\$ -	\$ 17
Postage	\$ 450	\$ 300	\$ 152	\$ 148
Insurance	\$ 35,364	\$ 35,364	\$ 33,204	\$ 2,160
Printing & Binding	\$ 200	\$ 133	\$ 19	\$ 114
Legal Advertising	\$ 1,900	\$ 1,267	\$ 171	\$ 1,096
Other Current Charges	\$ 2,000	\$ 1,333	\$ 897	\$ 436
Property Appraiser	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ 50	\$ 33	\$ 2	\$ 31
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Contingency	\$ 274	\$ 274	\$ 5,500	\$ (5,226)
Subtotal General & Administrative	\$ 134,912	\$ 105,714	\$ 105,913	\$ (199)
<u>Operations & Maintenance:</u>				
Nona Crest				
Field Management	\$ 4,773	\$ 3,182	\$ 3,182	\$ -
Landscape Maintenance	\$ 54,540	\$ 36,360	\$ 36,360	\$ -
Irrigation Repairs	\$ 5,000	\$ 3,333	\$ 3,880	\$ (546)
Lake Maintenance	\$ 4,775	\$ 3,184	\$ 3,032	\$ 152
Wall Repairs/Cleaning	\$ 2,500	\$ 1,667	\$ -	\$ 1,667
Feature Lighting	\$ 1,000	\$ 1,000	\$ 2,735	\$ (1,735)
Miscellaneous Common Area	\$ 5,000	\$ 5,000	\$ 6,878	\$ (1,878)
Subtotal Nona Crest	\$ 77,589	\$ 53,726	\$ 56,067	\$ (2,341)

Narcoossee
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/24	Thru 05/31/24	Variance
La Vina				
Field Management	\$ 12,222	\$ 8,148	\$ 8,148	\$ -
Landscape Maintenance	\$ 82,172	\$ 54,782	\$ 54,782	\$ -
Irrigation Repairs	\$ 10,500	\$ 7,000	\$ 2,345	\$ 4,655
Lake Maintenance	\$ 5,064	\$ 3,376	\$ 3,216	\$ 161
Utilities	\$ 6,072	\$ 4,048	\$ 4,765	\$ (717)
Wall Repairs/Cleaning	\$ 3,000	\$ 2,000	\$ 370	\$ 1,630
Solvino Streetlighting	\$ 3,168	\$ 2,112	\$ 1,732	\$ 380
Capri Streetlighting	\$ 4,356	\$ 2,904	\$ 2,323	\$ 581
Miscellaneous Common Area	\$ 5,000	\$ 5,000	\$ 6,766	\$ (1,766)
Subtotal La Vina	\$ 131,554	\$ 89,370	\$ 84,445	\$ 4,924
Nona Preserve				
Field Management	\$ 5,270	\$ 3,513	\$ 3,513	\$ -
Landscape Maintenance	\$ 58,500	\$ 39,000	\$ 39,000	\$ -
Irrigation Repairs	\$ 4,500	\$ 3,000	\$ 312	\$ 2,688
Lake Maintenance	\$ 4,813	\$ 3,209	\$ 3,056	\$ 153
Miscellaneous Common Area	\$ 2,500	\$ 1,667	\$ -	\$ 1,667
Subtotal Nona Preserve	\$ 75,583	\$ 50,389	\$ 45,881	\$ 4,508
Parcels G & H				
Field Management	\$ 3,147	\$ 2,098	\$ 2,098	\$ -
Landscape Maintenance	\$ 29,248	\$ 19,498	\$ 19,498	\$ -
Lake Maintenance	\$ 1,803	\$ 1,202	\$ 1,144	\$ 57
Subtotal Parcels G & H	\$ 34,198	\$ 22,798	\$ 22,741	\$ 57
Total Expenditures	\$ 453,836	\$ 321,996	\$ 315,048	\$ 6,949
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 93,583	
<u>Other Financing Sources/(Uses):</u>				
Capital Reserve Transfer Out	\$ (30,132)	\$ (16,514)	\$ (16,514)	\$ -
Total Other Financing Sources/(Uses)	\$ (30,132)	\$ (16,514)	\$ (16,514)	\$ -
Net Change in Fund Balance	\$ (30,132)		\$ 77,070	
Fund Balance - Beginning	\$ 30,132		\$ 148,992	
Fund Balance - Ending	\$ -		\$ 226,062	

Narcoossee
Community Development District
Debt Service Fund Series 2013
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/24	Thru 05/31/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 317,584	\$ 317,584	\$ 285,336	\$ (32,248)
Interest	\$ -	\$ -	\$ 14,150	\$ 14,150
Total Revenues	\$ 317,584	\$ 317,584	\$ 299,486	\$ (18,098)
Expenditures:				
<u>Series 2013 A-1</u>				
Interest - 11/1	\$ 34,374	\$ 34,374	\$ 34,374	\$ -
Principal - 5/1	\$ 140,000	\$ 140,000	\$ 140,000	\$ -
Interest - 5/1	\$ 34,374	\$ 34,374	\$ 34,374	\$ -
<u>Series 2013 A-2</u>				
Interest - 11/1	\$ 21,516	\$ 21,516	\$ 21,516	\$ -
Principal - 5/1	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Interest - 5/1	\$ 21,516	\$ 21,516	\$ 21,516	\$ -
Total Expenditures	\$ 311,779	\$ 311,779	\$ 311,779	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 5,805		\$ (12,293)	
Fund Balance - Beginning	\$ 258,874		\$ 426,916	
Fund Balance - Ending	\$ 264,679		\$ 414,624	

Narcoossee
Community Development District
Combined Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2024

	Adopted Budget	Prorated Budget Thru 05/31/24	Actual Thru 05/31/24	Variance
Revenues				
Interest	\$ -	\$ -	\$ 20	\$ 20
Total Revenues	\$ -	\$ -	\$ 20	\$ 20
Expenditures:				
Capital Projects	\$ 17,000	\$ 16,514	\$ 16,514	\$ -
Contingency	\$ 2,000	\$ 1,333	\$ 312	\$ 1,021
Total Expenditures	\$ 19,000	\$ 17,847	\$ 16,826	\$ 1,021
Excess (Deficiency) of Revenues over Expenditures	\$ (19,000)		\$ (16,806)	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ 30,132	\$ 16,514	\$ 16,514	\$ -
Total Other Financing Sources (Uses)	\$ 30,132	\$ 16,514	\$ 16,514	\$ -
Net Change in Fund Balance	\$ 11,132		\$ (292)	
Fund Balance - Beginning	\$ 269,104		\$ 298,733	
Fund Balance - Ending	\$ 280,236		\$ 298,441	

Narcoossee
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Maintenance Assessments	\$ -	\$ 17,817	\$ 142,543	\$ 19,661	\$ 181,186	\$ 25,588	\$ 10,482	\$ 10,476	\$ -	\$ -	\$ -	\$ -	\$ 407,753
Interest Income	\$ 122	\$ 127	\$ 124	\$ 128	\$ 128	\$ 120	\$ 129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 878
Total Revenues	\$ 122	\$ 17,944	\$ 142,667	\$ 19,789	\$ 181,314	\$ 25,708	\$ 10,610	\$ 10,476	\$ -	\$ -	\$ -	\$ -	\$ 408,631
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 800	\$ -	\$ 1,000	\$ 600	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,400
FICA Expense	\$ 61	\$ -	\$ 77	\$ 46	\$ -	\$ -	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260
Engineering Fees	\$ -	\$ -	\$ -	\$ 610	\$ -	\$ 478	\$ 173	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,260
Assessment Roll	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Attorney	\$ 246	\$ 2,835	\$ 423	\$ 2,278	\$ 76	\$ 2,774	\$ -	\$ 2,927	\$ -	\$ -	\$ -	\$ -	\$ 11,560
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,105
Dissemination Agent	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ -	\$ -	\$ -	\$ -	\$ 883
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
Trustee Fees	\$ 1,235	\$ -	\$ -	\$ -	\$ -	\$ 1,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,963
Management Fees	\$ 4,357	\$ 4,357	\$ 4,357	\$ 4,357	\$ 4,357	\$ 4,357	\$ 4,357	\$ 4,357	\$ -	\$ -	\$ -	\$ -	\$ 34,853
Information Technology	\$ 133	\$ 133	\$ 133	\$ 133	\$ 133	\$ 133	\$ 133	\$ 133	\$ -	\$ -	\$ -	\$ -	\$ 1,060
Website Maintenance	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ -	\$ -	\$ -	\$ -	\$ 848
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 3	\$ 56	\$ 14	\$ 3	\$ 20	\$ 26	\$ 9	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ 152
Insurance	\$ 33,204	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,204
Printing & Binding	\$ 2	\$ -	\$ 1	\$ 4	\$ 10	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 171	\$ -	\$ -	\$ -	\$ -	\$ 171
Other Current Charges	\$ 115	\$ 125	\$ 133	\$ 107	\$ 111	\$ 101	\$ 89	\$ 116	\$ -	\$ -	\$ -	\$ -	\$ 897
Property Appraiser	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 2
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Contingency	\$ 5,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500
Subtotal General & Administrative	\$ 51,047	\$ 7,722	\$ 6,353	\$ 8,353	\$ 5,523	\$ 12,917	\$ 6,056	\$ 7,940	\$ -	\$ -	\$ -	\$ -	\$ 105,913
Operations & Maintenance													
Nona Crest													
Field Management	\$ 398	\$ 398	\$ 398	\$ 398	\$ 398	\$ 398	\$ 398	\$ 398	\$ -	\$ -	\$ -	\$ -	\$ 3,182
Landscape Maintenance	\$ 4,545	\$ 4,545	\$ 4,545	\$ 4,545	\$ 4,545	\$ 4,545	\$ 4,545	\$ 4,545	\$ -	\$ -	\$ -	\$ -	\$ 36,360
Irrigation Repairs	\$ 272	\$ 240	\$ -	\$ 954	\$ -	\$ -	\$ 2,414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,880
Lake Maintenance	\$ 379	\$ 379	\$ 379	\$ 379	\$ 379	\$ 379	\$ 379	\$ 379	\$ -	\$ -	\$ -	\$ -	\$ 3,032
Wall Repairs/Cleaning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Feature Lighting	\$ -	\$ -	\$ -	\$ -	\$ 2,735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,735
Miscellaneous Common Area	\$ 5,278	\$ -	\$ -	\$ -	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,878
Subtotal Nona Crest	\$ 10,872	\$ 5,561	\$ 5,322	\$ 6,276	\$ 9,657	\$ 5,322	\$ 7,736	\$ 5,322	\$ -	\$ -	\$ -	\$ -	\$ 56,067

Narcoossee
Community Development District
Month to Month

		Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
La Vina														
Field Management	\$	1,018	\$ 1,018	\$ 1,018	\$ 1,018	\$ 1,018	\$ 1,018	\$ 1,018	\$ 1,018	\$ -	\$ -	\$ -	\$ -	8,148
Landscape Maintenance	\$	6,848	\$ 6,848	\$ 6,848	\$ 6,848	\$ 6,848	\$ 6,848	\$ 6,848	\$ 6,848	\$ -	\$ -	\$ -	\$ -	54,782
Irrigation Repairs	\$	741	\$ 967	\$ -	\$ -	\$ -	\$ -	\$ 638	\$ -	\$ -	\$ -	\$ -	\$ -	2,345
Lake Maintenance	\$	402	\$ 402	\$ 402	\$ 402	\$ 402	\$ 402	\$ 402	\$ 402	\$ -	\$ -	\$ -	\$ -	3,216
Utilities	\$	97	\$ 114	\$ 84	\$ 84	\$ 311	\$ 2,790	\$ 388	\$ 897	\$ -	\$ -	\$ -	\$ -	4,765
Wall Repairs/Cleaning	\$	-	\$ -	\$ -	\$ -	\$ -	\$ 370	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	370
Solvino Streetlighting	\$	232	\$ 232	\$ 232	\$ 234	\$ 333	\$ -	\$ 234	\$ 234	\$ -	\$ -	\$ -	\$ -	1,732
Capri Streetlighting	\$	330	\$ 330	\$ 330	\$ 333	\$ -	\$ 333	\$ 333	\$ 333	\$ -	\$ -	\$ -	\$ -	2,323
Miscellaneous Common Area	\$	-	\$ 3,892	\$ -	\$ 385	\$ 2,156	\$ -	\$ -	\$ 332	\$ -	\$ -	\$ -	\$ -	6,766
Subtotal La Vina	\$	9,668	\$ 13,803	\$ 8,914	\$ 9,304	\$ 11,069	\$ 11,761	\$ 9,861	\$ 10,064	\$ -	\$ -	\$ -	\$ -	84,445
Nona Preserve														
Field Management	\$	439	\$ 439	\$ 439	\$ 439	\$ 439	\$ 439	\$ 439	\$ 439	\$ -	\$ -	\$ -	\$ -	3,513
Landscape Maintenance	\$	4,875	\$ 4,875	\$ 4,875	\$ 4,875	\$ 4,875	\$ 4,875	\$ 4,875	\$ 4,875	\$ -	\$ -	\$ -	\$ -	39,000
Irrigation Repairs	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 312	\$ -	\$ -	\$ -	\$ -	\$ -	312
Lake Maintenance	\$	382	\$ 382	\$ 382	\$ 382	\$ 382	\$ 382	\$ 382	\$ 382	\$ -	\$ -	\$ -	\$ -	3,056
Miscellaneous Common Area	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal Nona Preserve	\$	5,696	\$ 5,696	\$ 5,696	\$ 5,696	\$ 5,696	\$ 5,696	\$ 6,008	\$ 5,696	\$ -	\$ -	\$ -	\$ -	45,881
Parcels G & H														
Field Management	\$	262	\$ 262	\$ 262	\$ 262	\$ 262	\$ 262	\$ 262	\$ 262	\$ -	\$ -	\$ -	\$ -	2,098
Landscape Maintenance	\$	2,437	\$ 2,437	\$ 2,437	\$ 2,437	\$ 2,437	\$ 2,437	\$ 2,437	\$ 2,437	\$ -	\$ -	\$ -	\$ -	19,498
Lake Maintenance	\$	143	\$ 143	\$ 143	\$ 143	\$ 143	\$ 143	\$ 143	\$ 143	\$ -	\$ -	\$ -	\$ -	1,144
Subtotal Parcels G & H	\$	2,843	\$ 2,843	\$ 2,843	\$ 2,843	\$ 2,843	\$ 2,843	\$ 2,843	\$ 2,843	\$ -	\$ -	\$ -	\$ -	22,741
Total Expenditures	\$	80,126	\$ 35,625	\$ 29,128	\$ 32,472	\$ 34,788	\$ 38,539	\$ 32,504	\$ 31,865	\$ -	\$ -	\$ -	\$ -	315,048
Excess Revenues (Expenditures)	\$	(80,004)	\$ (17,681)	\$ 113,539	\$ (12,683)	\$ 146,527	\$ (12,831)	\$ (21,894)	\$ (21,389)	\$ -	\$ -	\$ -	\$ -	93,583
Other Financing Sources/Uses:														
Capital Reserve Transfer Out	\$	-	\$ -	\$ -	\$ (16,514)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(16,514)
Total Other Financing Sources/Uses	\$	-	\$ -	\$ -	\$ (16,514)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(16,514)
Net Change in Fund Balance	\$	(80,004)	\$ (17,681)	\$ 113,539	\$ (29,197)	\$ 146,527	\$ (12,831)	\$ (21,894)	\$ (21,389)	\$ -	\$ -	\$ -	\$ -	77,070

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	\$104,321	
RESERVE FUND BALANCE	\$104,321	
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)
LESS: PRINCIPAL PAYMENT 5/1/22		(\$130,000)
LESS: PRINCIPAL PAYMENT 5/1/23		(\$135,000)
LESS: PRINCIPAL PAYMENT 5/1/24		(\$140,000)
CURRENT BONDS OUTSTANDING		\$1,550,000

SERIES 2013A-2, SPECIAL ASSESSMENT REFUNDING BONDS		
MATURITY DATE:	5/1/2033	
RESERVE FUND DEFINITION	50% OF MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$51,289	
RESERVE FUND BALANCE	\$51,289	
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)
LESS: PRINCIPAL PAYMENT 5/1/22		(\$55,000)
LESS: PRINCIPAL PAYMENT 5/1/23		(\$55,000)
LESS: PRINCIPAL PAYMENT 5/1/24		(\$60,000)
CURRENT BONDS OUTSTANDING		\$705,000

Narcoossee
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2024

Gross Assessment	\$ 482,804.79	\$ 337,855.13	\$ 820,659.92
Net Assessments	\$ 453,836.50	\$ 317,583.82	\$ 771,420.32

ON ROLL ASSESSMENTS

							59%	41%	100%
<i>Date</i>	<i>Distribution</i>	<i>Gross Amount</i>	<i>Discount/Penalty</i>	<i>Commission</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>General Fund</i>	<i>Series 2013 Debt Service</i>	<i>Total</i>
11/7/23	#1	\$ 2,731.31	\$ (136.48)	\$ -	\$ -	\$ 2,594.83	\$ 1,526.57	\$ 1,068.26	\$ 2,594.83
11/15/23	#2	\$ 9,081.33	\$ (363.24)	\$ -	\$ -	\$ 8,718.09	\$ 5,128.96	\$ 3,589.13	\$ 8,718.09
11/30/23	#3	\$ 19,763.09	\$ (790.54)	\$ -	\$ -	\$ 18,972.55	\$ 11,161.80	\$ 7,810.75	\$ 18,972.55
12/7/23	#4	\$ 43,310.05	\$ (1,732.42)	\$ -	\$ -	\$ 41,577.63	\$ 24,460.65	\$ 17,116.98	\$ 41,577.63
12/14/23	#5	\$ 166,693.91	\$ (6,667.80)	\$ -	\$ -	\$ 160,026.11	\$ 94,145.42	\$ 65,880.69	\$ 160,026.11
12/21/23	#6	\$ 41,870.65	\$ (1,674.86)	\$ -	\$ 492.16	\$ 40,687.95	\$ 23,937.24	\$ 16,750.71	\$ 40,687.95
1/12/24	#7	\$ 34,809.70	\$ (1,390.10)	\$ -	\$ -	\$ 33,419.60	\$ 19,661.18	\$ 13,758.42	\$ 33,419.60
2/13/24	#8	\$ 321,435.83	\$ (12,846.12)	\$ (614.23)	\$ -	\$ 307,975.48	\$ 181,185.94	\$ 126,789.54	\$ 307,975.48
3/15/24	#9	\$ 40,106.66	\$ (1,604.30)	\$ -	\$ 4,991.37	\$ 43,493.73	\$ 25,587.92	\$ 17,905.81	\$ 43,493.73
4/15/24	#10	\$ 18,518.14	\$ (701.46)	\$ -	\$ -	\$ 17,816.68	\$ 10,481.78	\$ 7,334.90	\$ 17,816.68
5/15/24	#11	\$ 18,388.07	\$ (581.43)	\$ -	\$ -	\$ 17,806.64	\$ 10,475.88	\$ 7,330.76	\$ 17,806.64
Total		\$ 716,708.74	\$ (28,488.75)	\$ (614.23)	\$ 5,483.53	\$ 693,089.29	\$ 407,753.34	\$ 285,335.95	\$ 693,089.29

90%	Net Percent Collected
\$ 78,331.03	Balance Remaining to Collect

SECTION 3



Memorandum

To: Board of Supervisors

From: District Management

Date: July 30, 2024

RE: HB7013 – Special Districts Performance Measures and Standards

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A:
Goals, Objectives and Annual Reporting Form

Narcoossee Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

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

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

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

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

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____

Date:_____

Print Name:_____

Narcoossee Community Development District

District Manager:_____

Date:_____

Print Name:_____

Narcoossee Community Development District

SECTION 4

**BOARD OF SUPERVISORS MEETING DATES
NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2025**

The Board of Supervisors of the Narcoossee Community Development District will hold their regular meetings for Fiscal Year 2025 at 3:00 p.m. at the offices of GMS- CF, LLC, 6200 Lee Vista Blvd., Suite 300, Orlando, FL 32822 unless otherwise indicated as follows:

November 26, 2024

January 28, 2025

March 25, 2025

May 27, 2025

July 22, 2025

September 23, 2025

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 or by calling (407) 841-5524.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

District Manager