

***Narcoossee
Community Development District***

Agenda

July 22, 2025

AGENDA

Narcoossee
Community Development District

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

July 15, 2025

Board of Supervisors
Narcoossee Community
Development District

Dear Board Members:

The Board of Supervisors of the Narcoossee Community Development District will meet **Tuesday, July 22, 2025 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:

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Review of Proposals and Tally of Audit Committee Members Rankings
 - a. Grau & Associates
 - b. Dibartolomeo, McBee, Hartley & Barnes
4. Adjournment

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Organizational Matters
 - A. Appointment of Individual to Fill Seat No. 4
 - B. Administration of Oath of Office to Newly Appointed Supervisor
 - C. Consideration of Resolution 2025-03 Electing Officers
4. Approval of Minutes from the May 27, 2025 Board of Supervisors Meeting
5. Public Hearing
 - A. Consideration of Resolution 2025-05 Adopting the Fiscal Year 2026 Approved Budget and Appropriating Funds
 - B. Consideration of Resolution 2025-06 Imposing Special Assessments and Certifying an Assessment Roll
6. Discussion of Monument Sign
7. Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send Notice of Intent to Award
8. Staff Reports
 - A. Attorney
 - i. Ethics Training
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register

- ii. Balance Sheet and Income Statement
- iii. Approval of the Fiscal Year 2026 Meeting Schedule
- iv. District Goals and Objectives
 - a. Adoption of Fiscal Year 2026 Goals & Objectives
 - b. Presentation of Fiscal Year 2025 Goals & Objectives Authorizing Chair to Execute

D. Field Report

- 9. Other Business
- 10. Supervisors Requests
- 11. Next Meeting Date- September 23, 2025
- 12. Adjournment

AUDIT COMMITTEE MEETING

SECTION III

NARCOOSSEE CDD Auditor Selection

	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
Grau & Associates					2025- \$3,500 2026- \$3,600 2027- \$3,700 2028- \$3,800 2029- \$3,900		
DiBartolomeo. McBee, Hartley & Barnes					2025- \$2,850 2026- \$3,000 2027- \$3,150 2028- \$3,350 2029- \$3,500		

SECTION A



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

NARCOOSSEE

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: July 1, 2025
5:00PM

Submitted to:

Narcoossee
Community Development District
c/o District Manager
219 East Livingston Street
Orlando, Florida 32801

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431

Tel (561) 994-9299
(800) 229-4728

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

July 1, 2025

Narcoossee Community Development District
c/o District Manager
219 East Livingston Street
Orlando, Florida 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2025, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Narcoossee Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating, and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

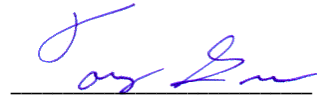
Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or David Caplivski, CPA (dcaplivski@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners
11 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

Quality Controls

- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

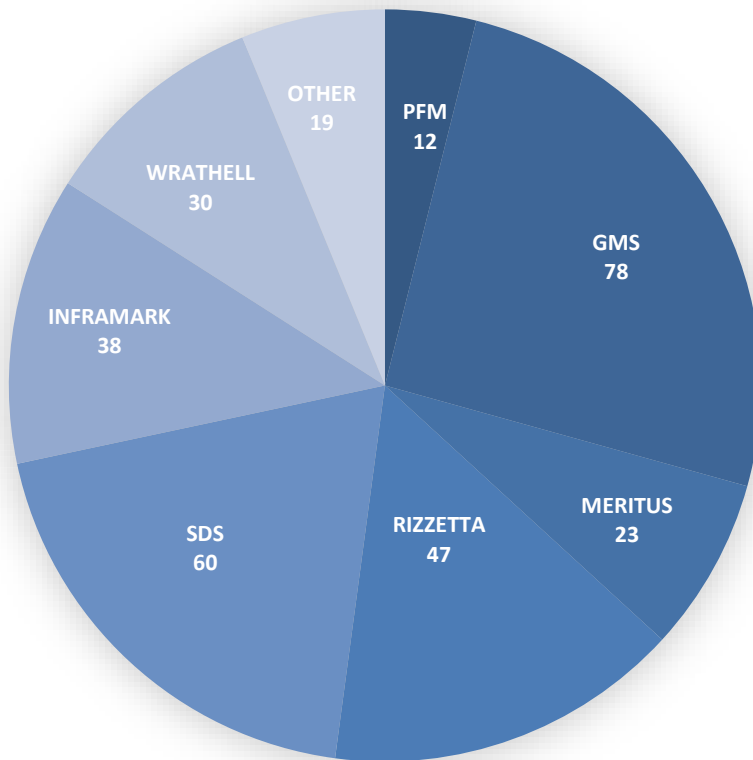
Review Number: 594791

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 35+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

56 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)

Years Performing Audits: 13+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

64 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

- David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA

Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)

Bachelor of Arts

Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I,II,IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District

St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
City of Boca Raton Financial Advisory Board Member

Florida Government Finance Officers Association
Government Finance Officers Association Member

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

24
56
80 (includes of 4 hours of Ethics CPE)



David Caplivski, CPA/CITP, Partner
 Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
 Master of Accounting
 Nova Southeastern University (2002)
 Bachelor of Science
 Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
 AICPA Certified Information Technology Professional (2018)
 AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served (partial list)

(>300) Various Special Districts	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderdale GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Sunrise GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	88 (includes 4 hours of Ethics CPE)

Professional Associations

Member, American Institute of Certified Public Accountants
 Member, Florida Institute of Certified Public Accountants
 Member, Florida Government Finance Officers Association
 Member, Florida Association of Special Districts

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

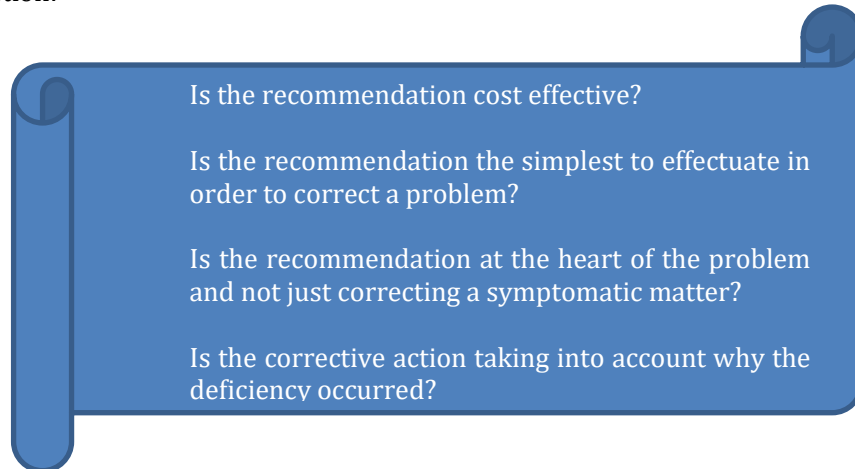
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:



To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2025-2029 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2025	\$3,500
2026	\$3,600
2027	\$3,700
2028	\$3,800
2029	<u>\$3,900</u>
TOTAL (2025-2029)	<u>\$18,500</u>

The above fee is based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fee would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	491	5	4	484	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing Narcoossee Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

SECTION B

Narcoossee Community Development District

Proposer

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Certified Public Accountants

**2222 Colonial Road, Suite 200
Fort Pierce, Florida 34950
(772) 461-8833**

**591 SE Port St. Lucie Boulevard
Port Saint Lucie, Florida 34984
(772) 878-1952**

Contact:

**Jim Hartley, CPA
Principal**

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Narcoossee
Community Development District
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Narcoossee Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

Proven Track Record—Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

Experience—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

Timeliness – In order to meet the Districts needs, we will perform interim internal control testing by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 31st. Follow up review will be completed as necessary.

Communication and Knowledge Sharing— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

A handwritten signature in black ink that reads "DiBartolomeo, McBee, Hartley & Barnes". The script is cursive and fluid, with the names connected together.

DiBartolomeo, McBee, Hartley & Barnes, P.A.

PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

➤ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Professional Staff Resources (Continued)*

- Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- Audits of Internal Controls – Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

➤ *Current and Near Future Workload*

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

➤ *Identification of Audit Team*

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

Jim Hartley, CPA – Engagement Partner (resume attached)
Will assist in the field as main contact

Jay McBee, CPA – Technical Reviewer (resume attached)

Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall’s Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

Education and Registrations

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

Recent Engagements

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

Education and Registrations

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures.

Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall’s Point, and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Governmental Audit Experience*

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

ADDITIONAL DATA

➤ *Procedures for Ensuring Quality Control & Confidentiality*

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- Hiring and employment of personnel
- Professional development
- Advancement
- Acceptance and continuance of clients
- Inspection and review system

➤ *Independence*

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

ADDITIONAL DATA (CONTINUED)

➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

➤ *Computer Auditing Capabilities*

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

This evaluation includes:

- System hardware and software
- Organization and administration
- Access

Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	Jim Hartley			√	250-300
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	Mark Barnes		√	√	800
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	Jim Hartley	√	√	√	600
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	Jim Hartley			√	100
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	Jay McBee				60
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	Jay McBee				60
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	Jim Hartley			√	350
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50

TECHNICAL APPROACH

a. *An Express Agreement to Meet or Exceed the Performance Specifications.*

1. The audit will be conducted in compliance with the following requirements:
 - a. Rules of the Auditor General for form and content of governmental audits
 - b. Regulations of the State Department of Banking and Finance
 - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1st of the following year. In order to ensure this we will perform interim internal control testing as required by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 30th. Follow up review will be completed as necessary.

b. A Tentative Schedule for Performing the Key phases of the Audit

Audit Phase and Tasks	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.
<i>I. Planning Phase:</i>							
Meetings and discussions with Narcoossee Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
<i>II. Detailed Audit Phase:</i>							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
<i>III. Closing Phase:</i>							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
<i>IV. Reporting Phase:</i>							
Review or assist in preparation of financial statement for Narcoossee Community Development District							
Prepare management letter and other special reports							
Exit conference with Narcoossee Community Development District officials and management							
Delivery of final reports							

b. SPECIFIC AUDIT APPROACH

Our partners are not strangers who show up for an entrance conference and an exit conference. We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

Planning Phase

Meetings and Expectations:

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Narcoossee Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

Review Operations and Develop Engagement Plan

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

Study and Evaluate Internal Control

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

Conduct Preliminary Analytical Review

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

Perform Substantive Tests of Account Balances

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

Perform Single Audit Procedures (if applicable)

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

Perform Statutory Compliance Testing

We have developed audit programs for Narcoossee Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

Closing Phase

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

Reporting Phase

Financial Statement Preparation

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

Management Letters

We want to help you solve problems before they become major.

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

Exit Conferences and Delivery of Reports

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

PROPOSED AUDIT FEE

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Narcoossee Community Development District as follows:

September 2025	\$ 2,850
September 2026	\$ 3,000
September 2027	\$ 3,150
September 2028	\$ 3,350
September 2029	\$ 3,500

In years of new debt issuance fees may be adjusted as mutually agreed upon.

BOARD OF SUPERVISORS MEETING

SECTION III

SECTION C

RESOLUTION 2025-03

**A RESOLUTION ELECTING THE OFFICERS OF THE
NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT,
ORANGE COUNTY, FLORIDA.**

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

WHEREAS, the Board of Supervisors of the District (“Board”) desires to elect the Officers of the District.

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

SECTION 1. The following persons are elected to the offices shown:

Chairperson	_____
Vice Chairperson	_____
Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Treasurer	_____
Assistant Treasurer	_____
Assistant Treasurer	_____

PASSED AND ADOPTED this _____ day of _____ 2025.

ATTEST:

**NARCOOSSEE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

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 27, 2025** 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 <i>by phone</i>	Chairman
Ken Turner	Vice Chairman
Eli Garrett	Assistant Secretary
Isabel Hanze	Assistant Secretary

Also present were:

Jason Showe	District Manager, GMS
Alan Scheerer	Field Manager, GMS
Chace Arrington <i>by phone</i>	District Engineer
Patrick Collins	District Counsel, Kilinski Van Wyk
Meredith Hammock <i>by phone</i>	District Counsel, Kilinski Van Wyk

FIRST ORDER OF BUSINESS

Roll Call

Mr. Showe called the meeting to order and called the roll. Three Board members were present in person constituting a quorum. Mr. Giercyk joined by phone.

SECOND ORDER OF BUSINESS

Public Comment Period

There were only members of the Board and staff present.

THIRD ORDER OF BUSINESS

Organizational Matters

- A. Appointment of Individual to Fill Seat No. 4**
- B. Administration of Oath of Office to Newly Appointed Supervisor**
- C. Consideration of Resolution 2025-03 Electing Officers**

Mr. Showe asked if there was an appointment to fill Seat #4. The Board had no appointment and decided to table items A, B, and C to a future meeting agenda.

FOURTH ORDER OF BUSINESS**Approval of the Minutes of the March 25, 2025 Audit Committee and Board of Supervisors Meeting**

Mr. Showe presented the minutes from the March 25, 2025 Audit Committee and Board of Supervisors meetings and asked for any comments, corrections, or changes. The Board had no changes to the minutes.

On MOTION by Ms. Hanze, seconded by Mr. Garrett, with all in favor, the Minutes of the March 25, 2025 Audit Committee and Board of Supervisors Meetings, were approved.

FIFTH ORDER OF BUSINESS**Presentation of Fiscal Year 2024 Financial Audit Report**

Mr. Showe presented the FY24 Financial Audit Report on page 16 of the agenda package. He stated this audit contained no prior or current year findings and had no specific recommendations. He noted it was sent to counsel and confirmed it to be a clean audit. He offered to answer any questions.

On MOTION by Ms. Hanze, seconded by Mr. Garrett, with all in favor, Accepting the Fiscal Year 2024 Financial Audit Report, was approved.

SIXTH ORDER OF BUSINESS**Staff Reports****A. Attorney****i. Ethics Training**

Mr. Collins reviewed the Sunshine rules with the Board. He stated the Board is not allowed to discuss District business outside of a publicly noticed meeting. He noted that anyone in the public can attend the meetings, even if they are not a District resident. He added Sunshine Law applies when the gathering of two or more Board members from the same Board discusses a matter that would need approval outside of a noticed meeting. He noted this applies to any conversation in-person or online such as texts, calls, or social media posts. He gave the Board scenarios of situations in which the Sunshine Law would apply.

Mr. Collins stated there are three basic requirements for Sunshine Law. The first requirement is there must be publicly noticed meetings held, except if there is a timely

emergency. The second requirement is the meetings need to be reasonably noticed. The last requirement is the minutes must be taken and promptly recorded. He noted the meetings must be held in the county where the district is located and in a place that does not discriminate or reasonably restrict access. He added the Board has the ability to restrict the public comments and the average is three minutes per public comments.

Mr. Collins stated each agenda package must be uploaded online with the minutes for each meeting held and they must remain online for at least one year. He noted the minutes are not final until they approved by the Board. He added the two exceptions to the Sunshine Law are security and fire safety and for pending litigation. He noted Board members are not allowed to go out together to perform site-seeing visits. He strongly recommended to not post District business on social media.

Mr. Collins stated the penalties for violating the Sunshine law can be fines or criminal penalties and removal from office.

B. Engineer

Mr. Malave had nothing to report.

C. District Manager's Report**i. Approval of Check Register**

Mr. Showe presented the check register from March 12, 2025 through May 13, 2025, totaling \$261,055.69. He noted there is a summary following.

On MOTION by Ms. Hanze, seconded by Mr. Garrett, 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 added things look good. There is no action required.

iii. Presentation of Registered Voters – 1,941

Mr. Showe stated there are currently 1,941 registered voters in the District.

iv. Reminder of Form 1 Filing Deadline – July 1st

Mr. Showe reminded the Board to file their Form 1s by the July 1, 2025 deadline and to complete the required four hours of ethics training by the end of the year.

D. Field Report

Mr. Scheerer reviewed the Field Manager's report. He stated they have been assigned a new account manager and they have will continue conducting ride throughs with them on Friday mornings. He noted they are having trouble with the hedges by the Narcoossee roadway that Yellowstone is currently working on. He added the white pipes have been exposed in preparation for hurricane season and to help the water levels recede. Mr. Scheerer met with a sign company to assess the signs and noted the Mirabella sign will need work and expects it to cost around \$2,500.

SEVENTH ORDER OF BUSINESS**Other Business**

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS**Supervisors Requests**

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS**Next Meeting Date – July 22, 2025**

Mr. Showe stated the next meeting is July 22, 2025.

ELEVENTH ORDER OF BUSINESS**Adjournment**

On MOTION by Ms. Hanze, seconded by Mr. Turner, with all in favor, the meeting adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

SECTION A

RESOLUTION 2025-05

THE ANNUAL APPROPRIATION RESOLUTION OF THE NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2025, submitted to the Board of Supervisors (“**Board**”) of the Narcoossee Community Development District (“**District**”) proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**Fiscal Year 2026**”), 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 (2) days before the public hearing; and

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE 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, 2026.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2026, the sum of \$ _____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
SERIES 2013 A-1 DEBT SERVICE FUND	\$ _____
SERIES 2013 A-2 DEBT SERVICE FUND	\$ _____
TOTAL ALL FUNDS	\$ _____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2026 or within sixty (60) days following the end of the Fiscal Year 2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of

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

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

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

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

PASSED AND ADOPTED THIS 22nd DAY OF JULY 2025.

ATTEST:	NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT
 _____	By:_____
Secretary/Assistant Secretary	Its:_____

Exhibit A: Adopted Budget for Fiscal Year 2026

Narcoossee

Community Development District

Proposed Budget

FY 2026



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Narcoossee
Community Development District
Proposed Budget
General Fund

	Adopted Budget FY2025	Actual thru 5/31/25	Projected Next 4 Months	Total Projected 9/30/25	Proposed Budget FY2026
Revenues					
Maintenance Assessments	\$ 592,710	\$ 532,863	\$ 59,846	\$ 592,710	\$ 592,867
Interest	\$ 753	\$ 794	\$ 397	\$ 1,191	\$ 595
Beginning Fund Balance*	\$ 7,204	\$ 12,071	\$ -	\$ 12,071	\$ 12,626
Total Revenues	\$ 600,667	\$ 545,728	\$ 60,243	\$ 605,971	\$ 606,089
Expenditures					
<i>Administrative</i>					
Supervisor Fees	\$ 6,000	\$ 2,200	\$ 2,000	\$ 4,200	\$ 6,000
FICA Expense	\$ 459	\$ 168	\$ 153	\$ 321	\$ 459
Engineering Fees	\$ 7,800	\$ 1,120	\$ 6,680	\$ 7,800	\$ 7,800
Assessment Roll	\$ 5,250	\$ 5,250	\$ -	\$ 5,250	\$ 5,408
Attorney	\$ 12,000	\$ 14,478	\$ 3,000	\$ 17,478	\$ 18,000
Annual Audit	\$ 3,150	\$ 3,105	\$ -	\$ 3,105	\$ 3,150
Dissemination Agent	\$ 1,392	\$ 928	\$ 464	\$ 1,392	\$ 1,434
Arbitrage	\$ 600	\$ 600	\$ -	\$ 600	\$ 600
Trustee Fees	\$ 3,000	\$ 2,963	\$ -	\$ 2,963	\$ 3,259
Management Fees	\$ 56,200	\$ 37,467	\$ 18,733	\$ 56,200	\$ 57,886
Information Technology	\$ 1,670	\$ 1,113	\$ 557	\$ 1,670	\$ 1,720
Website Maintenance	\$ 1,336	\$ 891	\$ 445	\$ 1,336	\$ 1,376
Telephone	\$ 25	\$ -	\$ 8	\$ 8	\$ 25
Postage	\$ 450	\$ 270	\$ 150	\$ 420	\$ 450
Insurance	\$ 37,262	\$ 34,545	\$ -	\$ 34,545	\$ 42,851
Printing & Binding	\$ 200	\$ 112	\$ 67	\$ 179	\$ 200
Legal Advertising	\$ 1,900	\$ 219	\$ 1,681	\$ 1,900	\$ 1,900
Other Current Charges	\$ 2,000	\$ 994	\$ 580	\$ 1,574	\$ 2,000
Office Supplies	\$ 50	\$ 121	\$ 17	\$ 137	\$ 50
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Contingency	\$ 274	\$ -	\$ 274	\$ 274	\$ 274
Administrative Expenses	\$ 141,193	\$ 106,719	\$ 34,809	\$ 141,527	\$ 155,017
<i>Maintenance</i>					
Field Management	\$ 26,683	\$ 17,789	\$ 8,894	\$ 26,683	\$ 27,483
Landscape Maintenance	\$ 229,510	\$ 156,320	\$ 77,064	\$ 233,384	\$ 245,053
Irrigation Repairs	\$ 20,000	\$ 1,947	\$ 8,851	\$ 10,798	\$ 20,000
Lake Maintenance	\$ 16,142	\$ 12,064	\$ 6,032	\$ 18,096	\$ 18,096
Utilities	\$ 6,679	\$ 4,163	\$ 2,516	\$ 6,679	\$ 7,347
Wall Repairs/Cleaning	\$ 8,000	\$ 220	\$ 2,667	\$ 2,887	\$ 8,000
Feature Lighting	\$ 1,000	\$ 4,000	\$ -	\$ 4,000	\$ 4,000
Solvino Streetlighting	\$ 3,485	\$ 1,884	\$ 945	\$ 2,829	\$ 3,485
Capri Streetlighting	\$ 4,433	\$ 2,681	\$ 1,345	\$ 4,027	\$ 4,433
Miscellaneous Common Area	\$ 12,500	\$ 12,738	\$ 2,493	\$ 15,231	\$ 12,500
Tree Trimming	\$ 72,838	\$ -	\$ 69,000	\$ 69,000	\$ 69,000
Total Maintenance Expenditures	\$ 401,270	\$ 213,806	\$ 179,807	\$ 393,613	\$ 419,397
<i>Other Sources/(Uses)</i>					
Transfer Out to Capital Reserves	\$ 58,204	\$ -	\$ 58,204	\$ 58,204	\$ 31,675
Total Other Sources/(Uses)	\$ 58,204	\$ -	\$ 58,204	\$ 58,204	\$ 31,675
Total Expenditures	\$ 600,667	\$ 320,525	\$ 272,820	\$ 593,345	\$ 606,089
Excess Revenues/(Expenditures)*	\$ -	\$ 225,203	\$ (212,576)	\$ 12,626	\$ -

* Reduced for First Quarter Operating

Net Assessments	\$593,463
Add: Discounts & Collections 6%	\$37,881
Gross Assessments	<u>\$631,343</u>

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:

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 \$20,421.08 monthly	<u>\$245,053</u>
▪ Total Costs	<u>\$245,053</u>

Annual Costs

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.

Vendor: Applied Aquatic Management, Inc.	Annual Costs
▪ Lake Maintenance: Contract Cost of \$1,508 monthly	<u>\$18,096</u>
▪ Total Costs	\$18,096

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 - \$594.1/month	\$7129.2
▪ Electric - \$18.15/month	<u>\$217.8</u>
▪ Total Costs	\$7347

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.

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

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

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 FY25	Per Unit FY26	Assessment	Maintenance Per		(Decrease)	
				Unit FY26			Unit FY26			
NonaCrest	C	SF50	159	\$ 556.05	\$ 556.05	N/A	\$ 556.05	\$ (0.00)	\$ 88,412	
	D	SF70	110	\$ 556.05	\$ 556.05	N/A	\$ 556.05	\$ (0.00)	\$ 61,166	
			269							
LaVina										
	Mirabella	A	SF50	107	\$ 755.66	\$ 755.66	N/A	\$ 755.66	\$ 0.00	\$ 80,855
	Ziani	B	SF75	66	\$ 755.66	\$ 755.66	N/A	\$ 755.66	\$ 0.00	\$ 49,873
	Capri	E	SF50	48	\$ 853.90	\$ 755.66	\$ 98.24	\$ 853.90	\$ 0.00	\$ 40,987
	Solvino	F	SF50	50	\$ 829.80	\$ 755.66	\$ 74.14	\$ 829.80	\$ 0.00	\$ 41,490
			271							
Lake Nona Preserve	K	Multi	228	\$ 579.97	\$ 579.97	N/A	\$ 579.97	\$ (0.00)	\$ 132,233	
	G	Comm/Office	130704	\$ 0.22	\$ 0.22	N/A	\$ 0.22	\$ (0.00)	\$ 28,753	
	G	Multi Family	420	\$ 219.98	\$ 219.98	N/A	\$ 219.98	\$ (0.00)	\$ 92,393	
	H	Comm/Office	69000	\$ 0.22	\$ 0.22	N/A	\$ 0.22	\$ (0.00)	\$ 15,179	
Total Gross Assessments									\$ 631,343	

Narcoossee
Community Development District
Proposed Budget
Debt Service Fund

	Adopted Budget FY2025	Actual thru 5/31/25	Projected Next 4 Months	Total Projected 9/30/25	Proposed Budget FY2026
Revenues					
Assessments - Tax Roll	\$ 317,584	\$ 285,155	\$ 32,429	\$ 317,584	\$ 317,584
Interest Income	\$ 10,613	\$ 13,934	\$ 6,967	\$ 20,901	\$ 10,451
Carry Forward Surplus	\$ 298,336	\$ 310,881	\$ -	\$ 310,881	\$ 341,212
Total Revenues	\$ 626,533	\$ 609,970	\$ 39,396	\$ 649,366	\$ 669,247
Expenditures					
Series 2013A-1					
Interest - 11/1	\$ 31,749	\$ 31,749	\$ -	\$ 31,749	\$ 28,921
Principal - 5/1	\$ 145,000	\$ 145,000	\$ -	\$ 145,000	\$ 150,000
Interest - 5/1	\$ 31,749	\$ 31,749	\$ -	\$ 31,749	\$ 28,921
Series 2013A-2					
Interest - 11/1	\$ 19,828	\$ 19,828	\$ -	\$ 19,828	\$ 18,141
Principal - 5/1	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ 65,000
Interest - 5/1	\$ 19,828	\$ 19,828	\$ -	\$ 19,828	\$ 18,141
Total Expenditures	\$ 308,154	\$ 308,154	\$ -	\$ 308,154	\$ 309,124
Excess Revenues/(Expenditures)*	\$ 318,379	\$ 301,816	\$ 39,396	\$ 341,212	\$ 360,123

Series 2013A-1	Nov 1, 2026	\$ 25,921
Series 2013A-2	Nov 1, 2026	\$ 16,313
		<u>\$42,234</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	
11/01/25	\$	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	
				\$	1,405,000.00	\$	274,025.00	\$	1,855,773.75

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

Date		Balance		Prinicipal		Interest		Total	
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	
				\$	645,000.00	\$	172,968.75	\$	897,796.88

Narcoossee
Community Development District
Proposed Budget
Debt Assessment Calculation

				Proposed FY2026		
Subdivision	Track		Units	Annual Gross 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 FY2025	Actual thru 5/31/25	Projected Next 4 Months	Total Projected 9/30/25	Proposed Budget FY2026
Revenues					
Transfer In	\$ 58,204	\$ -	\$ 58,204	\$ 58,204	\$ 31,675
Interest	\$ 15	\$ 17	\$ 8	\$ 25	\$ 12
Carry Forward Surplus	\$ 311,427	\$ 298,291	\$ -	\$ 298,291	\$ 225,520
Total Revenues	\$ 369,647	\$ 298,308	\$ 58,212	\$ 356,520	\$ 257,207
Expenditures					
Capital Projects	\$ 17,000	\$ -	\$ 17,000	\$ 17,000	\$ -
Contingency	\$ 2,000	\$ 332	\$ 1,668	\$ 2,000	\$ 2,000
Well Repair	\$ 112,000	\$ 111,038	\$ 963	\$ 112,000	\$ -
Mirabella Sign Refurbishment	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Ziani Sign Refurbishment	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Nona Preserve Sign Refurbishment	\$ -	\$ -	\$ -	\$ -	\$ 23,000
Total Expenditures	\$ 131,000	\$ 111,370	\$ 19,630	\$ 131,000	\$ 55,000
Excess Revenues/(Expenditures)	\$ 238,647	\$ 186,938	\$ 38,582	\$ 225,520	\$ 202,207

SECTION B

RESOLUTION 2025-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2026; 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, 2025, and ending September 30, 2026 (“**Fiscal Year 2026**”), 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 2026; 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 22nd DAY OF JULY 2025.

ATTEST:

**NARCOOSSEE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget for Fiscal Year 2026

Exhibit B: Assessment Roll

Narcoossee CDD FY 26 Assessment Roll

Parcel Id	O&M	Debt	Total
062431000000001	\$15,179.00	\$13,800.00	\$28,979.00
062431410400010	\$556.05	\$481.81	\$1,037.86
062431410400020	\$556.05	\$481.81	\$1,037.86
062431410400030	\$556.05	\$481.81	\$1,037.86
062431410400040	\$556.05	\$481.81	\$1,037.86
062431410400050	\$556.05	\$481.81	\$1,037.86
062431410400060	\$556.05	\$481.81	\$1,037.86
062431410400070	\$556.05	\$481.81	\$1,037.86
062431410400080	\$556.05	\$481.81	\$1,037.86
062431410400090	\$556.05	\$481.81	\$1,037.86
062431410400100	\$556.05	\$481.81	\$1,037.86
062431410400110	\$556.05	\$481.81	\$1,037.86
062431410400120	\$556.05	\$481.81	\$1,037.86
062431410400130	\$556.05	\$481.81	\$1,037.86
062431410400140	\$556.05	\$481.81	\$1,037.86
062431410400150	\$556.05	\$481.81	\$1,037.86
062431410400160	\$556.05	\$481.81	\$1,037.86
062431410400170	\$556.05	\$481.81	\$1,037.86
062431410400180	\$556.05	\$481.81	\$1,037.86
062431410400190	\$556.05	\$481.81	\$1,037.86
062431410400200	\$556.05	\$481.81	\$1,037.86
062431410400210	\$556.05	\$481.81	\$1,037.86
062431410400220	\$556.05	\$481.81	\$1,037.86
062431410400230	\$556.05	\$481.81	\$1,037.86
062431410400240	\$556.05	\$481.81	\$1,037.86
062431410400250	\$556.05	\$481.81	\$1,037.86
062431410400260	\$556.05	\$481.81	\$1,037.86
062431410400270	\$556.05	\$481.81	\$1,037.86
062431410400280	\$556.05	\$481.81	\$1,037.86
062431410400290	\$556.05	\$481.81	\$1,037.86
062431410400300	\$556.05	\$481.81	\$1,037.86
062431410400310	\$556.05	\$481.81	\$1,037.86
062431410400320	\$556.05	\$481.81	\$1,037.86
062431410400330	\$556.05	\$481.81	\$1,037.86
062431410400340	\$556.05	\$481.81	\$1,037.86
062431410400350	\$556.05	\$481.81	\$1,037.86
062431410400360	\$556.05	\$481.81	\$1,037.86
062431410400370	\$556.05	\$481.81	\$1,037.86
062431410400380	\$556.05	\$481.81	\$1,037.86
062431410400390	\$556.05	\$481.81	\$1,037.86
062431410400400	\$556.05	\$481.81	\$1,037.86
062431410400410	\$556.05	\$481.81	\$1,037.86
062431410400420	\$556.05	\$481.81	\$1,037.86
062431410400430	\$556.05	\$481.81	\$1,037.86

Parcel Id	O&M	Debt	Total
062431410400440	\$556.05	\$481.81	\$1,037.86
062431410400450	\$556.05	\$481.81	\$1,037.86
062431410400460	\$556.05	\$481.81	\$1,037.86
062431410400470	\$556.05	\$481.81	\$1,037.86
062431410400480	\$556.05	\$481.81	\$1,037.86
062431410400490	\$556.05	\$481.81	\$1,037.86
062431410400500	\$556.05	\$481.81	\$1,037.86
062431410400510	\$556.05	\$481.81	\$1,037.86
062431410400520	\$556.05	\$481.81	\$1,037.86
062431410400530	\$556.05	\$481.81	\$1,037.86
062431410400540	\$556.05	\$481.81	\$1,037.86
062431410400550	\$556.05	\$481.81	\$1,037.86
062431410400560	\$556.05	\$481.81	\$1,037.86
062431410400570	\$556.05	\$481.81	\$1,037.86
062431410400580	\$556.05	\$481.81	\$1,037.86
062431410400590	\$556.05	\$481.81	\$1,037.86
062431410400600	\$556.05	\$481.81	\$1,037.86
062431410400610	\$556.05	\$481.81	\$1,037.86
062431410400620	\$556.05	\$481.81	\$1,037.86
062431410400630	\$556.05	\$481.81	\$1,037.86
062431410400640	\$556.05	\$481.81	\$1,037.86
062431410400650	\$556.05	\$481.81	\$1,037.86
062431410400660	\$556.05	\$481.81	\$1,037.86
062431410400670	\$556.05	\$481.81	\$1,037.86
062431410400680	\$556.05	\$481.81	\$1,037.86
062431410400690	\$556.05	\$481.81	\$1,037.86
062431410400700	\$556.05	\$481.81	\$1,037.86
062431410400710	\$556.05	\$481.81	\$1,037.86
062431410400720	\$556.05	\$481.81	\$1,037.86
062431410400730	\$556.05	\$481.81	\$1,037.86
062431410400740	\$556.05	\$481.81	\$1,037.86
062431410400750	\$556.05	\$481.81	\$1,037.86
062431410400760	\$556.05	\$481.81	\$1,037.86
062431410400770	\$556.05	\$481.81	\$1,037.86
062431410400780	\$556.05	\$481.81	\$1,037.86
062431410400790	\$556.05	\$481.81	\$1,037.86
062431410400800	\$556.05	\$481.81	\$1,037.86
062431410400810	\$556.05	\$481.81	\$1,037.86
062431410400820	\$556.05	\$481.81	\$1,037.86
062431410400830	\$556.05	\$481.81	\$1,037.86
062431410400840	\$556.05	\$481.81	\$1,037.86
062431410400850	\$556.05	\$481.81	\$1,037.86
062431410400860	\$556.05	\$481.81	\$1,037.86
062431410400870	\$556.05	\$481.81	\$1,037.86
062431410400880	\$556.05	\$481.81	\$1,037.86
062431410400890	\$556.05	\$481.81	\$1,037.86
062431410400900	\$556.05	\$481.81	\$1,037.86

Parcel Id	O&M	Debt	Total
062431410400910	\$556.05	\$481.81	\$1,037.86
062431410400920	\$556.05	\$481.81	\$1,037.86
062431410400930	\$556.05	\$481.81	\$1,037.86
062431410400940	\$556.05	\$481.81	\$1,037.86
062431410400950	\$556.05	\$481.81	\$1,037.86
062431410400960	\$556.05	\$481.81	\$1,037.86
062431410400970	\$556.05	\$481.81	\$1,037.86
062431410400980	\$556.05	\$481.81	\$1,037.86
062431410400990	\$556.05	\$481.81	\$1,037.86
062431410401000	\$556.05	\$481.81	\$1,037.86
062431410401010	\$556.05	\$481.81	\$1,037.86
062431410401020	\$556.05	\$481.81	\$1,037.86
062431410401030	\$556.05	\$481.81	\$1,037.86
062431410401040	\$556.05	\$481.81	\$1,037.86
062431410401050	\$556.05	\$481.81	\$1,037.86
062431410401060	\$556.05	\$481.81	\$1,037.86
062431410401070	\$556.05	\$481.81	\$1,037.86
062431410401080	\$556.05	\$481.81	\$1,037.86
062431410401090	\$556.05	\$481.81	\$1,037.86
062431410401100	\$556.05	\$481.81	\$1,037.86
062431410401110	\$556.05	\$481.81	\$1,037.86
062431410401120	\$556.05	\$301.13	\$857.18
062431410401130	\$556.05	\$301.13	\$857.18
062431410401140	\$556.05	\$301.13	\$857.18
062431410401150	\$556.05	\$301.13	\$857.18
062431410401160	\$556.05	\$301.13	\$857.18
062431410401170	\$556.05	\$301.13	\$857.18
062431410401180	\$556.05	\$301.13	\$857.18
062431410401190	\$556.05	\$301.13	\$857.18
062431410401200	\$556.05	\$301.13	\$857.18
062431410401210	\$556.05	\$301.13	\$857.18
062431410401220	\$556.05	\$301.13	\$857.18
062431410401230	\$556.05	\$301.13	\$857.18
062431410401240	\$556.05	\$301.13	\$857.18
062431410401250	\$556.05	\$301.13	\$857.18
062431410401260	\$556.05	\$301.13	\$857.18
062431410401270	\$556.05	\$301.13	\$857.18
062431410401280	\$556.05	\$301.13	\$857.18
062431410401290	\$556.05	\$301.13	\$857.18
062431410401300	\$556.05	\$301.13	\$857.18
062431410401310	\$556.05	\$301.13	\$857.18
062431410401320	\$556.05	\$301.13	\$857.18
062431410401330	\$556.05	\$301.13	\$857.18
062431410401340	\$556.05	\$301.13	\$857.18
062431410401350	\$556.05	\$301.13	\$857.18
062431410401360	\$556.05	\$301.13	\$857.18
062431410401370	\$556.05	\$301.13	\$857.18

Parcel Id	O&M	Debt	Total
062431410401380	\$556.05	\$301.13	\$857.18
062431410401390	\$556.05	\$301.13	\$857.18
062431410401400	\$556.05	\$301.13	\$857.18
062431410401410	\$556.05	\$301.13	\$857.18
062431410401420	\$556.05	\$301.13	\$857.18
062431410401430	\$556.05	\$301.13	\$857.18
062431410401440	\$556.05	\$301.13	\$857.18
062431410401450	\$556.05	\$301.13	\$857.18
062431410401460	\$556.05	\$301.13	\$857.18
062431410401470	\$556.05	\$301.13	\$857.18
062431410401480	\$556.05	\$301.13	\$857.18
062431410401490	\$556.05	\$301.13	\$857.18
062431410401500	\$556.05	\$301.13	\$857.18
062431410401510	\$556.05	\$301.13	\$857.18
062431410401520	\$556.05	\$301.13	\$857.18
062431410401530	\$556.05	\$301.13	\$857.18
062431410401540	\$556.05	\$301.13	\$857.18
062431410401550	\$556.05	\$301.13	\$857.18
062431410401560	\$556.05	\$301.13	\$857.18
062431410401570	\$556.05	\$301.13	\$857.18
062431410401580	\$556.05	\$301.13	\$857.18
062431410401590	\$556.05	\$301.13	\$857.18
062431410401600	\$556.05	\$301.13	\$857.18
062431410401610	\$556.05	\$301.13	\$857.18
062431410401620	\$556.05	\$301.13	\$857.18
062431410401630	\$556.05	\$301.13	\$857.18
062431410401640	\$556.05	\$301.13	\$857.18
062431410401650	\$556.05	\$301.13	\$857.18
062431410401660	\$556.05	\$301.13	\$857.18
062431410401670	\$556.05	\$301.13	\$857.18
062431410401680	\$556.05	\$301.13	\$857.18
062431410401690	\$556.05	\$301.13	\$857.18
062431410401700	\$556.05	\$301.13	\$857.18
062431410401710	\$556.05	\$301.13	\$857.18
062431410401720	\$556.05	\$301.13	\$857.18
062431410401730	\$556.05	\$301.13	\$857.18
062431410401740	\$556.05	\$301.13	\$857.18
062431410401750	\$556.05	\$301.13	\$857.18
062431410401760	\$556.05	\$301.13	\$857.18
062431410401770	\$556.05	\$301.13	\$857.18
062431410401780	\$556.05	\$301.13	\$857.18
062431410401790	\$556.05	\$301.13	\$857.18
062431410401800	\$556.05	\$301.13	\$857.18
062431410401810	\$556.05	\$301.13	\$857.18
062431410401820	\$556.05	\$301.13	\$857.18
062431410401830	\$556.05	\$301.13	\$857.18
062431410401840	\$556.05	\$301.13	\$857.18

Parcel Id	O&M	Debt	Total
062431410401850	\$556.05	\$301.13	\$857.18
062431410401860	\$556.05	\$301.13	\$857.18
062431410401870	\$556.05	\$301.13	\$857.18
062431410401880	\$556.05	\$301.13	\$857.18
062431410401890	\$556.05	\$301.13	\$857.18
062431410401900	\$556.05	\$301.13	\$857.18
062431410401910	\$556.05	\$301.13	\$857.18
062431410401920	\$556.05	\$301.13	\$857.18
062431410401930	\$556.05	\$301.13	\$857.18
062431410401940	\$556.05	\$301.13	\$857.18
062431410401950	\$556.05	\$301.13	\$857.18
062431410401960	\$556.05	\$301.13	\$857.18
062431410401970	\$556.05	\$301.13	\$857.18
062431410401980	\$556.05	\$301.13	\$857.18
062431410401990	\$556.05	\$301.13	\$857.18
062431410402000	\$556.05	\$301.13	\$857.18
062431410402010	\$556.05	\$301.13	\$857.18
062431410402020	\$556.05	\$301.13	\$857.18
062431410402030	\$556.05	\$301.13	\$857.18
062431410402040	\$556.05	\$301.13	\$857.18
062431410402050	\$556.05	\$301.13	\$857.18
062431410402060	\$556.05	\$301.13	\$857.18
062431410402070	\$556.05	\$301.13	\$857.18
062431410402080	\$556.05	\$301.13	\$857.18
062431410402090	\$556.05	\$301.13	\$857.18
062431410402100	\$556.05	\$301.13	\$857.18
062431410402110	\$556.05	\$301.13	\$857.18
062431410402120	\$556.05	\$301.13	\$857.18
062431410402130	\$556.05	\$301.13	\$857.18
062431410402140	\$556.05	\$301.13	\$857.18
062431410402150	\$556.05	\$301.13	\$857.18
062431410402160	\$556.05	\$301.13	\$857.18
062431410402170	\$556.05	\$301.13	\$857.18
062431410402180	\$556.05	\$301.13	\$857.18
062431410402190	\$556.05	\$301.13	\$857.18
062431410402200	\$556.05	\$301.13	\$857.18
062431410402210	\$556.05	\$301.13	\$857.18
062431410402220	\$556.05	\$301.13	\$857.18
062431410402230	\$556.05	\$301.13	\$857.18
062431410402240	\$556.05	\$301.13	\$857.18
062431410402250	\$556.05	\$301.13	\$857.18
062431410402260	\$556.05	\$301.13	\$857.18
062431410402270	\$556.05	\$301.13	\$857.18
062431410402280	\$556.05	\$301.13	\$857.18
062431410402290	\$556.05	\$301.13	\$857.18
062431410402300	\$556.05	\$301.13	\$857.18
062431410402310	\$556.05	\$301.13	\$857.18

Parcel Id	O&M	Debt	Total
062431410402320	\$556.05	\$301.13	\$857.18
062431410402330	\$556.05	\$301.13	\$857.18
062431410402340	\$556.05	\$301.13	\$857.18
062431410402350	\$556.05	\$301.13	\$857.18
062431410402360	\$556.05	\$301.13	\$857.18
062431410402370	\$556.05	\$301.13	\$857.18
062431410402380	\$556.05	\$301.13	\$857.18
062431410402390	\$556.05	\$301.13	\$857.18
062431410402400	\$556.05	\$301.13	\$857.18
062431410402410	\$556.05	\$301.13	\$857.18
062431410402420	\$556.05	\$301.13	\$857.18
062431410402430	\$556.05	\$301.13	\$857.18
062431410402440	\$556.05	\$301.13	\$857.18
062431410402450	\$556.05	\$301.13	\$857.18
062431410402460	\$556.05	\$301.13	\$857.18
062431410402470	\$556.05	\$301.13	\$857.18
062431410402480	\$556.05	\$301.13	\$857.18
062431410402490	\$556.05	\$301.13	\$857.18
062431410402500	\$556.05	\$301.13	\$857.18
062431410402510	\$556.05	\$301.13	\$857.18
062431410402520	\$556.05	\$301.13	\$857.18
062431410402530	\$556.05	\$301.13	\$857.18
062431410402540	\$556.05	\$301.13	\$857.18
062431410402550	\$556.05	\$301.13	\$857.18
062431410402560	\$556.05	\$301.13	\$857.18
062431410402570	\$556.05	\$301.13	\$857.18
062431410402580	\$556.05	\$301.13	\$857.18
062431410402590	\$556.05	\$301.13	\$857.18
062431410402600	\$556.05	\$301.13	\$857.18
062431410402610	\$556.05	\$301.13	\$857.18
062431410402620	\$556.05	\$301.13	\$857.18
062431410402630	\$556.05	\$301.13	\$857.18
062431410402640	\$556.05	\$301.13	\$857.18
062431410402650	\$556.05	\$301.13	\$857.18
062431410402660	\$556.05	\$301.13	\$857.18
062431410402670	\$556.05	\$301.13	\$857.18
062431410402680	\$556.05	\$301.13	\$857.18
062431410402690	\$556.05	\$301.13	\$857.18
062431410500010	\$755.66	\$301.13	\$1,056.79
062431410500020	\$755.66	\$301.13	\$1,056.79
062431410500030	\$755.66	\$301.13	\$1,056.79
062431410500040	\$755.66	\$301.13	\$1,056.79
062431410500050	\$755.66	\$301.13	\$1,056.79
062431410500060	\$755.66	\$301.13	\$1,056.79
062431410500070	\$755.66	\$301.13	\$1,056.79
062431410500080	\$755.66	\$301.13	\$1,056.79
062431410500090	\$755.66	\$301.13	\$1,056.79

Parcel Id	O&M	Debt	Total
062431410500100	\$755.66	\$301.13	\$1,056.79
062431410500110	\$755.66	\$301.13	\$1,056.79
062431410500120	\$755.66	\$301.13	\$1,056.79
062431410500130	\$755.66	\$301.13	\$1,056.79
062431410500140	\$755.66	\$301.13	\$1,056.79
062431410500150	\$755.66	\$301.13	\$1,056.79
062431410500160	\$755.66	\$301.13	\$1,056.79
062431410500170	\$755.66	\$301.13	\$1,056.79
062431410500180	\$755.66	\$301.13	\$1,056.79
062431410500190	\$755.66	\$301.13	\$1,056.79
062431410500200	\$755.66	\$301.13	\$1,056.79
062431410500210	\$755.66	\$301.13	\$1,056.79
062431410500220	\$755.66	\$301.13	\$1,056.79
062431410500230	\$755.66	\$301.13	\$1,056.79
062431410500240	\$755.66	\$301.13	\$1,056.79
062431410500250	\$755.66	\$301.13	\$1,056.79
062431410500260	\$755.66	\$301.13	\$1,056.79
062431410500270	\$755.66	\$301.13	\$1,056.79
062431410500280	\$755.66	\$301.13	\$1,056.79
062431410500290	\$755.66	\$301.13	\$1,056.79
062431410500300	\$755.66	\$301.13	\$1,056.79
062431410500310	\$755.66	\$301.13	\$1,056.79
062431410500320	\$755.66	\$301.13	\$1,056.79
062431410500330	\$755.66	\$301.13	\$1,056.79
062431410500340	\$755.66	\$301.13	\$1,056.79
062431410500350	\$755.66	\$301.13	\$1,056.79
062431410500360	\$755.66	\$301.13	\$1,056.79
062431410500370	\$755.66	\$301.13	\$1,056.79
062431410500380	\$755.66	\$301.13	\$1,056.79
062431410500390	\$755.66	\$301.13	\$1,056.79
062431410500400	\$755.66	\$301.13	\$1,056.79
062431410500410	\$755.66	\$301.13	\$1,056.79
062431410500420	\$755.66	\$301.13	\$1,056.79
062431410500430	\$755.66	\$301.13	\$1,056.79
062431410500440	\$755.66	\$301.13	\$1,056.79
062431410500450	\$755.66	\$301.13	\$1,056.79
062431410500460	\$755.66	\$301.13	\$1,056.79
062431410500470	\$755.66	\$301.13	\$1,056.79
062431410500480	\$755.66	\$301.13	\$1,056.79
062431410500490	\$755.66	\$301.13	\$1,056.79
062431410500500	\$755.66	\$301.13	\$1,056.79
062431410500510	\$755.66	\$301.13	\$1,056.79
062431410500520	\$755.66	\$301.13	\$1,056.79
062431410500530	\$755.66	\$301.13	\$1,056.79
062431410500540	\$755.66	\$301.13	\$1,056.79
062431410500550	\$755.66	\$301.13	\$1,056.79
062431410500560	\$755.66	\$301.13	\$1,056.79

Parcel Id	O&M	Debt	Total
062431410500570	\$755.66	\$301.13	\$1,056.79
062431410500580	\$755.66	\$301.13	\$1,056.79
062431410500590	\$755.66	\$301.13	\$1,056.79
062431410500600	\$755.66	\$301.13	\$1,056.79
062431410500610	\$755.66	\$301.13	\$1,056.79
062431410500620	\$755.66	\$301.13	\$1,056.79
062431410500630	\$755.66	\$301.13	\$1,056.79
062431410500640	\$755.66	\$301.13	\$1,056.79
062431410500650	\$755.66	\$301.13	\$1,056.79
062431410500660	\$755.66	\$301.13	\$1,056.79
062431410500670	\$755.66	\$301.13	\$1,056.79
062431410500680	\$755.66	\$301.13	\$1,056.79
062431410500690	\$755.66	\$301.13	\$1,056.79
062431410500700	\$755.66	\$301.13	\$1,056.79
062431410500710	\$755.66	\$301.13	\$1,056.79
062431410500720	\$755.66	\$301.13	\$1,056.79
062431410500730	\$755.66	\$301.13	\$1,056.79
062431410500740	\$755.66	\$301.13	\$1,056.79
062431410500750	\$755.66	\$301.13	\$1,056.79
062431410500760	\$755.66	\$301.13	\$1,056.79
062431410500770	\$755.66	\$301.13	\$1,056.79
062431410500780	\$755.66	\$301.13	\$1,056.79
062431410500790	\$755.66	\$301.13	\$1,056.79
062431410500800	\$755.66	\$301.13	\$1,056.79
062431410500810	\$755.66	\$301.13	\$1,056.79
062431410500820	\$755.66	\$301.13	\$1,056.79
062431410500830	\$755.66	\$301.13	\$1,056.79
062431410500840	\$755.66	\$301.13	\$1,056.79
062431410500850	\$755.66	\$301.13	\$1,056.79
062431410500860	\$755.66	\$301.13	\$1,056.79
062431410500870	\$755.66	\$301.13	\$1,056.79
062431410500880	\$755.66	\$301.13	\$1,056.79
062431410500890	\$755.66	\$301.13	\$1,056.79
062431410500900	\$755.66	\$301.13	\$1,056.79
062431410500910	\$755.66	\$301.13	\$1,056.79
062431410500920	\$755.66	\$301.13	\$1,056.79
062431410500930	\$755.66	\$301.13	\$1,056.79
062431410500940	\$755.66	\$301.13	\$1,056.79
062431410500950	\$755.66	\$301.13	\$1,056.79
062431410500960	\$755.66	\$301.13	\$1,056.79
062431410500970	\$755.66	\$301.13	\$1,056.79
062431410500980	\$755.66	\$301.13	\$1,056.79
062431410500990	\$755.66	\$301.13	\$1,056.79
062431410501000	\$755.66	\$301.13	\$1,056.79
062431410501010	\$755.66	\$301.13	\$1,056.79
062431410501020	\$755.66	\$301.13	\$1,056.79
062431410501030	\$755.66	\$301.13	\$1,056.79

Parcel Id	O&M	Debt	Total
062431410501040	\$755.66	\$301.13	\$1,056.79
062431410501050	\$755.66	\$301.13	\$1,056.79
062431410501060	\$755.66	\$301.13	\$1,056.79
062431410501070	\$755.66	\$301.13	\$1,056.79
062431410501080	\$755.66	\$566.13	\$1,321.79
062431410501090	\$755.66	\$566.13	\$1,321.79
062431410501100	\$755.66	\$566.13	\$1,321.79
062431410501110	\$755.66	\$566.13	\$1,321.79
062431410501120	\$755.66	\$566.13	\$1,321.79
062431410501130	\$755.66	\$566.13	\$1,321.79
062431410501140	\$755.66	\$566.13	\$1,321.79
062431410501150	\$755.66	\$566.13	\$1,321.79
062431410501160	\$755.66	\$566.13	\$1,321.79
062431410501170	\$755.66	\$566.13	\$1,321.79
062431410501180	\$755.66	\$566.13	\$1,321.79
062431410501190	\$755.66	\$566.13	\$1,321.79
062431410501200	\$755.66	\$566.13	\$1,321.79
062431410501210	\$755.66	\$566.13	\$1,321.79
062431410501220	\$755.66	\$566.13	\$1,321.79
062431410501230	\$755.66	\$566.13	\$1,321.79
062431410501240	\$755.66	\$566.13	\$1,321.79
062431410501250	\$755.66	\$566.13	\$1,321.79
062431410501260	\$755.66	\$566.13	\$1,321.79
062431410501270	\$755.66	\$566.13	\$1,321.79
062431410501280	\$755.66	\$566.13	\$1,321.79
062431410501290	\$755.66	\$566.13	\$1,321.79
062431410501300	\$755.66	\$566.13	\$1,321.79
062431410501310	\$755.66	\$566.13	\$1,321.79
062431410501320	\$755.66	\$566.13	\$1,321.79
062431410501330	\$755.66	\$566.13	\$1,321.79
062431410501340	\$755.66	\$566.13	\$1,321.79
062431410501350	\$755.66	\$566.13	\$1,321.79
062431410501360	\$755.66	\$566.13	\$1,321.79
062431410501370	\$755.66	\$566.13	\$1,321.79
062431410501380	\$755.66	\$566.13	\$1,321.79
062431410501390	\$755.66	\$566.13	\$1,321.79
062431410501400	\$755.66	\$566.13	\$1,321.79
062431410501410	\$755.66	\$566.13	\$1,321.79
062431410501420	\$755.66	\$566.13	\$1,321.79
062431410501430	\$755.66	\$566.13	\$1,321.79
062431410501440	\$755.66	\$566.13	\$1,321.79
062431410501450	\$755.66	\$566.13	\$1,321.79
062431410501460	\$755.66	\$566.13	\$1,321.79
062431410501470	\$755.66	\$566.13	\$1,321.79
062431410501480	\$755.66	\$0.00	\$755.66
062431410501490	\$755.66	\$566.13	\$1,321.79
062431410501500	\$755.66	\$566.13	\$1,321.79

Parcel Id	O&M	Debt	Total
062431410501510	\$755.66	\$566.13	\$1,321.79
062431410501520	\$755.66	\$566.13	\$1,321.79
062431410501530	\$755.66	\$566.13	\$1,321.79
062431410501540	\$755.66	\$566.13	\$1,321.79
062431410501550	\$755.66	\$566.13	\$1,321.79
062431410501560	\$755.66	\$566.13	\$1,321.79
062431410501570	\$755.66	\$566.13	\$1,321.79
062431410501580	\$755.66	\$566.13	\$1,321.79
062431410501590	\$755.66	\$566.13	\$1,321.79
062431410501600	\$755.66	\$566.13	\$1,321.79
062431410501610	\$755.66	\$566.13	\$1,321.79
062431410501620	\$755.66	\$566.13	\$1,321.79
062431410501630	\$755.66	\$566.13	\$1,321.79
062431410501640	\$755.66	\$566.13	\$1,321.79
062431410501650	\$755.66	\$566.13	\$1,321.79
062431410501660	\$755.66	\$566.13	\$1,321.79
062431410501670	\$755.66	\$566.13	\$1,321.79
062431410501680	\$755.66	\$566.13	\$1,321.79
062431410501690	\$755.66	\$566.13	\$1,321.79
062431410501700	\$755.66	\$566.13	\$1,321.79
062431410501710	\$755.66	\$566.13	\$1,321.79
062431410501720	\$755.66	\$566.13	\$1,321.79
062431410501730	\$755.66	\$566.13	\$1,321.79
062431410501740	\$853.90	\$301.13	\$1,155.03
062431410501750	\$853.90	\$301.13	\$1,155.03
062431410501760	\$853.90	\$301.13	\$1,155.03
062431410501770	\$853.90	\$301.13	\$1,155.03
062431410501780	\$853.90	\$301.13	\$1,155.03
062431410501790	\$853.90	\$301.13	\$1,155.03
062431410501800	\$853.90	\$301.13	\$1,155.03
062431410501810	\$853.90	\$301.13	\$1,155.03
062431410501820	\$853.90	\$301.13	\$1,155.03
062431410501830	\$853.90	\$301.13	\$1,155.03
062431410501840	\$853.90	\$301.13	\$1,155.03
062431410501850	\$853.90	\$301.13	\$1,155.03
062431410501860	\$853.90	\$301.13	\$1,155.03
062431410501870	\$853.90	\$301.13	\$1,155.03
062431410501880	\$853.90	\$301.13	\$1,155.03
062431410501890	\$853.90	\$301.13	\$1,155.03
062431410501900	\$853.90	\$301.13	\$1,155.03
062431410501910	\$853.90	\$301.13	\$1,155.03
062431410501920	\$853.90	\$301.13	\$1,155.03
062431410501930	\$853.90	\$301.13	\$1,155.03
062431410501940	\$853.90	\$301.13	\$1,155.03
062431410501950	\$853.90	\$301.13	\$1,155.03
062431410501960	\$853.90	\$301.13	\$1,155.03
062431410501970	\$853.90	\$301.13	\$1,155.03

Parcel Id	O&M	Debt	Total
062431410501980	\$853.90	\$301.13	\$1,155.03
062431410501990	\$853.90	\$301.13	\$1,155.03
062431410502000	\$853.90	\$301.13	\$1,155.03
062431410502010	\$853.90	\$301.13	\$1,155.03
062431410502020	\$853.90	\$301.13	\$1,155.03
062431410502030	\$853.90	\$301.13	\$1,155.03
062431410502040	\$853.90	\$301.13	\$1,155.03
062431410502050	\$853.90	\$301.13	\$1,155.03
062431410502060	\$853.90	\$301.13	\$1,155.03
062431410502070	\$853.90	\$301.13	\$1,155.03
062431410502080	\$853.90	\$301.13	\$1,155.03
062431410502090	\$853.90	\$301.13	\$1,155.03
062431410502100	\$853.90	\$301.13	\$1,155.03
062431410502110	\$853.90	\$301.13	\$1,155.03
062431410502120	\$853.90	\$301.13	\$1,155.03
062431410502130	\$853.90	\$301.13	\$1,155.03
062431410502140	\$853.90	\$301.13	\$1,155.03
062431410502150	\$853.90	\$301.13	\$1,155.03
062431410502160	\$853.90	\$301.13	\$1,155.03
062431410502170	\$853.90	\$301.13	\$1,155.03
062431410502180	\$853.90	\$301.13	\$1,155.03
062431410502190	\$853.90	\$301.13	\$1,155.03
062431410502200	\$853.90	\$301.13	\$1,155.03
062431410502210	\$853.90	\$301.13	\$1,155.03
062431410502220	\$829.80	\$301.13	\$1,130.93
062431410502230	\$829.80	\$301.13	\$1,130.93
062431410502240	\$829.80	\$301.13	\$1,130.93
062431410502250	\$829.80	\$301.13	\$1,130.93
062431410502260	\$829.80	\$301.13	\$1,130.93
062431410502270	\$829.80	\$301.13	\$1,130.93
062431410502280	\$829.80	\$301.13	\$1,130.93
062431410502290	\$829.80	\$301.13	\$1,130.93
062431410502300	\$829.80	\$301.13	\$1,130.93
062431410502310	\$829.80	\$301.13	\$1,130.93
062431410502320	\$829.80	\$301.13	\$1,130.93
062431410502330	\$829.80	\$301.13	\$1,130.93
062431410502340	\$829.80	\$301.13	\$1,130.93
062431410502350	\$829.80	\$301.13	\$1,130.93
062431410502360	\$829.80	\$301.13	\$1,130.93
062431410502370	\$829.80	\$301.13	\$1,130.93
062431410502380	\$829.80	\$301.13	\$1,130.93
062431410502390	\$829.80	\$301.13	\$1,130.93
062431410502400	\$829.80	\$301.13	\$1,130.93
062431410502410	\$829.80	\$301.13	\$1,130.93
062431410502420	\$829.80	\$301.13	\$1,130.93
062431410502430	\$829.80	\$301.13	\$1,130.93
062431410502440	\$829.80	\$301.13	\$1,130.93

Parcel Id	O&M	Debt	Total
062431410502450	\$829.80	\$301.13	\$1,130.93
062431410502460	\$829.80	\$301.13	\$1,130.93
062431410502470	\$829.80	\$301.13	\$1,130.93
062431410502480	\$829.80	\$301.13	\$1,130.93
062431410502490	\$829.80	\$301.13	\$1,130.93
062431410502500	\$829.80	\$301.13	\$1,130.93
062431410502510	\$829.80	\$301.13	\$1,130.93
062431410502520	\$829.80	\$301.13	\$1,130.93
062431410502530	\$829.80	\$301.13	\$1,130.93
062431410502540	\$829.80	\$301.13	\$1,130.93
062431410502550	\$829.80	\$301.13	\$1,130.93
062431410502560	\$829.80	\$301.13	\$1,130.93
062431410502570	\$829.80	\$301.13	\$1,130.93
062431410502580	\$829.80	\$301.13	\$1,130.93
062431410502590	\$829.80	\$301.13	\$1,130.93
062431410502600	\$829.80	\$301.13	\$1,130.93
062431410502610	\$829.80	\$301.13	\$1,130.93
062431410502620	\$829.80	\$301.13	\$1,130.93
062431410502630	\$829.80	\$301.13	\$1,130.93
062431410502640	\$829.80	\$301.13	\$1,130.93
062431410502650	\$829.80	\$301.13	\$1,130.93
062431410502660	\$829.80	\$301.13	\$1,130.93
062431410502670	\$829.80	\$301.13	\$1,130.93
062431410502680	\$829.80	\$301.13	\$1,130.93
062431410502690	\$829.80	\$301.13	\$1,130.93
062431410502700	\$829.80	\$301.13	\$1,130.93
062431410502710	\$829.80	\$301.13	\$1,130.93
062431411001000	\$92,394.00	\$43,397.30	\$135,791.30
062431475200070	\$579.97	\$240.91	\$820.88
062431475200080	\$579.97	\$240.91	\$820.88
062431475200090	\$579.97	\$240.91	\$820.88
062431475200100	\$579.97	\$240.91	\$820.88
062431475200110	\$579.97	\$240.91	\$820.88
062431475200120	\$579.97	\$240.91	\$820.88
062431475200130	\$579.97	\$240.91	\$820.88
062431475200140	\$579.97	\$240.91	\$820.88
062431475200150	\$579.97	\$240.91	\$820.88
062431475200160	\$579.97	\$240.91	\$820.88
062431475200170	\$579.97	\$240.91	\$820.88
062431475200180	\$579.97	\$240.91	\$820.88
062431475200310	\$579.97	\$240.91	\$820.88
062431475200320	\$579.97	\$240.91	\$820.88
062431475200330	\$579.97	\$240.91	\$820.88
062431475200340	\$579.97	\$240.91	\$820.88
062431475200350	\$579.97	\$240.91	\$820.88
062431475200360	\$579.97	\$240.91	\$820.88
062431475200370	\$579.97	\$240.91	\$820.88

Parcel Id	O&M	Debt	Total
062431475200380	\$579.97	\$240.91	\$820.88
062431475200390	\$579.97	\$240.91	\$820.88
062431475200400	\$579.97	\$240.91	\$820.88
062431475200410	\$579.97	\$240.91	\$820.88
062431475200420	\$579.97	\$240.91	\$820.88
062431475200430	\$579.97	\$240.91	\$820.88
062431475200440	\$579.97	\$240.91	\$820.88
062431475200450	\$579.97	\$240.91	\$820.88
062431475200460	\$579.97	\$240.91	\$820.88
062431475200470	\$579.97	\$240.91	\$820.88
062431475200480	\$579.97	\$240.91	\$820.88
062431475200490	\$579.97	\$240.91	\$820.88
062431475200500	\$579.97	\$240.91	\$820.88
062431475200510	\$579.97	\$240.91	\$820.88
062431475200520	\$579.97	\$240.91	\$820.88
062431475200530	\$579.97	\$240.91	\$820.88
062431475200540	\$579.97	\$240.91	\$820.88
062431475200550	\$579.97	\$240.91	\$820.88
062431475200560	\$579.97	\$240.91	\$820.88
062431475200570	\$579.97	\$240.91	\$820.88
062431475200580	\$579.97	\$240.91	\$820.88
062431475200590	\$579.97	\$240.91	\$820.88
062431475200600	\$579.97	\$240.91	\$820.88
062431475200610	\$579.97	\$240.91	\$820.88
062431475200620	\$579.97	\$240.91	\$820.88
062431475200630	\$579.97	\$240.91	\$820.88
062431475200640	\$579.97	\$240.91	\$820.88
062431475200650	\$579.97	\$240.91	\$820.88
062431475200660	\$579.97	\$240.91	\$820.88
062431475200670	\$579.97	\$240.91	\$820.88
062431475200680	\$579.97	\$240.91	\$820.88
062431475200690	\$579.97	\$240.91	\$820.88
062431475200700	\$579.97	\$240.91	\$820.88
062431475200710	\$579.97	\$240.91	\$820.88
062431475200720	\$579.97	\$240.91	\$820.88
062431475200730	\$579.97	\$240.91	\$820.88
062431475200740	\$579.97	\$240.91	\$820.88
062431475200750	\$579.97	\$240.91	\$820.88
062431475200760	\$579.97	\$240.91	\$820.88
062431475200770	\$579.97	\$240.91	\$820.88
062431475200780	\$579.97	\$240.91	\$820.88
062431475200790	\$579.97	\$240.91	\$820.88
062431475200800	\$579.97	\$240.91	\$820.88
062431475200870	\$579.97	\$240.91	\$820.88
062431475200880	\$579.97	\$240.91	\$820.88
062431475200890	\$579.97	\$240.91	\$820.88
062431475200900	\$579.97	\$240.91	\$820.88

Parcel Id	O&M	Debt	Total
062431475200910	\$579.97	\$240.91	\$820.88
062431475200920	\$579.97	\$240.91	\$820.88
062431475200930	\$579.97	\$240.91	\$820.88
062431475200940	\$579.97	\$240.91	\$820.88
062431475200950	\$579.97	\$240.91	\$820.88
062431475200960	\$579.97	\$240.91	\$820.88
062431475200970	\$579.97	\$240.91	\$820.88
062431475200980	\$579.97	\$240.91	\$820.88
062431475201110	\$579.97	\$240.91	\$820.88
062431475201120	\$579.97	\$240.91	\$820.88
062431475201130	\$579.97	\$240.91	\$820.88
062431475201140	\$579.97	\$240.91	\$820.88
062431475201150	\$579.97	\$240.91	\$820.88
062431475201160	\$579.97	\$240.91	\$820.88
062431475201170	\$579.97	\$240.91	\$820.88
062431475201180	\$579.97	\$240.91	\$820.88
062431475201190	\$579.97	\$240.91	\$820.88
062431475201200	\$579.97	\$240.91	\$820.88
062431475201210	\$579.97	\$240.91	\$820.88
062431475201220	\$579.97	\$240.91	\$820.88
062431475201230	\$579.97	\$240.91	\$820.88
062431475201240	\$579.97	\$240.91	\$820.88
062431475201250	\$579.97	\$240.91	\$820.88
062431475201260	\$579.97	\$240.91	\$820.88
062431475201270	\$579.97	\$240.91	\$820.88
062431475201280	\$579.97	\$240.91	\$820.88
062431475201290	\$579.97	\$240.91	\$820.88
062431475201300	\$579.97	\$240.91	\$820.88
062431475201310	\$579.97	\$240.91	\$820.88
062431475201320	\$579.97	\$240.91	\$820.88
062431475201330	\$579.97	\$240.91	\$820.88
062431475201340	\$579.97	\$240.91	\$820.88
062431475201350	\$579.97	\$240.91	\$820.88
062431475201360	\$579.97	\$240.91	\$820.88
062431475201370	\$579.97	\$240.91	\$820.88
062431475201380	\$579.97	\$240.91	\$820.88
062431475201390	\$579.97	\$240.91	\$820.88
062431475201400	\$579.97	\$240.91	\$820.88
062431475201410	\$579.97	\$240.91	\$820.88
062431475201420	\$579.97	\$240.91	\$820.88
062431475201430	\$579.97	\$240.91	\$820.88
062431475201440	\$579.97	\$240.91	\$820.88
062431475201450	\$579.97	\$240.91	\$820.88
062431475201460	\$579.97	\$240.91	\$820.88
062431475201470	\$579.97	\$240.91	\$820.88
062431475201480	\$579.97	\$240.91	\$820.88
062431475201550	\$579.97	\$240.91	\$820.88

Parcel Id	O&M	Debt	Total
062431475201560	\$579.97	\$240.91	\$820.88
062431475201570	\$579.97	\$240.91	\$820.88
062431475201580	\$579.97	\$240.91	\$820.88
062431475201590	\$579.97	\$240.91	\$820.88
062431475201600	\$579.97	\$240.91	\$820.88
062431475201610	\$579.97	\$240.91	\$820.88
062431475201620	\$579.97	\$240.91	\$820.88
062431475201630	\$579.97	\$240.91	\$820.88
062431475201640	\$579.97	\$240.91	\$820.88
062431475201650	\$579.97	\$240.91	\$820.88
062431475201660	\$579.97	\$240.91	\$820.88
062431475201730	\$579.97	\$240.91	\$820.88
062431475201740	\$579.97	\$240.91	\$820.88
062431475201750	\$579.97	\$240.91	\$820.88
062431475201760	\$579.97	\$240.91	\$820.88
062431475201770	\$579.97	\$240.91	\$820.88
062431475201780	\$579.97	\$240.91	\$820.88
062431475201790	\$579.97	\$240.91	\$820.88
062431475201800	\$579.97	\$240.91	\$820.88
062431475201810	\$579.97	\$240.91	\$820.88
062431475201820	\$579.97	\$240.91	\$820.88
062431475201830	\$579.97	\$240.91	\$820.88
062431475201840	\$579.97	\$240.91	\$820.88
062431475201850	\$579.97	\$240.91	\$820.88
062431475201860	\$579.97	\$240.91	\$820.88
062431475201870	\$579.97	\$240.91	\$820.88
062431475201880	\$579.97	\$240.91	\$820.88
062431475201890	\$579.97	\$240.91	\$820.88
062431475201900	\$579.97	\$240.91	\$820.88
062431475201910	\$579.97	\$240.91	\$820.88
062431475201920	\$579.97	\$240.91	\$820.88
062431475201930	\$579.97	\$240.91	\$820.88
062431475201940	\$579.97	\$240.91	\$820.88
062431475201950	\$579.97	\$240.91	\$820.88
062431475201960	\$579.97	\$240.91	\$820.88
062431475201970	\$579.97	\$240.91	\$820.88
062431475201980	\$579.97	\$240.91	\$820.88
062431475201990	\$579.97	\$240.91	\$820.88
062431475202000	\$579.97	\$240.91	\$820.88
062431475202010	\$579.97	\$240.91	\$820.88
062431475202020	\$579.97	\$240.91	\$820.88
062431475202030	\$579.97	\$240.91	\$820.88
062431475202040	\$579.97	\$240.91	\$820.88
062431475202050	\$579.97	\$240.91	\$820.88
062431475202060	\$579.97	\$240.91	\$820.88
062431475202070	\$579.97	\$240.91	\$820.88
062431475202080	\$579.97	\$240.91	\$820.88

Parcel Id	O&M	Debt	Total
062431475202090	\$579.97	\$240.91	\$820.88
062431475202100	\$579.97	\$240.91	\$820.88
062431475202110	\$579.97	\$240.91	\$820.88
062431475202120	\$579.97	\$240.91	\$820.88
062431475202130	\$579.97	\$240.91	\$820.88
062431475202140	\$579.97	\$240.91	\$820.88
062431475202150	\$579.97	\$240.91	\$820.88
062431475202160	\$579.97	\$240.91	\$820.88
062431475202170	\$579.97	\$240.91	\$820.88
062431475202180	\$579.97	\$240.91	\$820.88
062431475202190	\$579.97	\$240.91	\$820.88
062431475202200	\$579.97	\$240.91	\$820.88
062431475202210	\$579.97	\$240.91	\$820.88
062431475202220	\$579.97	\$240.91	\$820.88
062431475202230	\$579.97	\$240.91	\$820.88
062431475202240	\$579.97	\$240.91	\$820.88
062431475202250	\$579.97	\$240.91	\$820.88
062431475202260	\$579.97	\$240.91	\$820.88
062431475202270	\$579.97	\$240.91	\$820.88
062431475202280	\$579.97	\$240.91	\$820.88
062431475500010	\$579.97	\$240.91	\$820.88
062431475500020	\$579.97	\$240.91	\$820.88
062431475500030	\$579.97	\$240.91	\$820.88
062431475500040	\$579.97	\$240.91	\$820.88
062431475500050	\$579.97	\$240.91	\$820.88
062431475500060	\$579.97	\$240.91	\$820.88
062431475500190	\$579.97	\$240.91	\$820.88
062431475500200	\$579.97	\$240.91	\$820.88
062431475500210	\$579.97	\$240.91	\$820.88
062431475500220	\$579.97	\$240.91	\$820.88
062431475500230	\$579.97	\$240.91	\$820.88
062431475500240	\$579.97	\$240.91	\$820.88
062431475500250	\$579.97	\$240.91	\$820.88
062431475500260	\$579.97	\$240.91	\$820.88
062431475500270	\$579.97	\$240.91	\$820.88
062431475500280	\$579.97	\$240.91	\$820.88
062431475500290	\$579.97	\$240.91	\$820.88
062431475500300	\$579.97	\$240.91	\$820.88
062431475500810	\$579.97	\$240.91	\$820.88
062431475500820	\$579.97	\$240.91	\$820.88
062431475500830	\$579.97	\$240.91	\$820.88
062431475500840	\$579.97	\$240.91	\$820.88
062431475500850	\$579.97	\$240.91	\$820.88
062431475500860	\$579.97	\$240.91	\$820.88
062431475500990	\$579.97	\$240.91	\$820.88
062431475501000	\$579.97	\$240.91	\$820.88
062431475501010	\$579.97	\$240.91	\$820.88

Parcel Id	O&M	Debt	Total
062431475501020	\$579.97	\$240.91	\$820.88
062431475501030	\$579.97	\$240.91	\$820.88
062431475501040	\$579.97	\$240.91	\$820.88
062431475501050	\$579.97	\$240.91	\$820.88
062431475501060	\$579.97	\$240.91	\$820.88
062431475501070	\$579.97	\$240.91	\$820.88
062431475501080	\$579.97	\$240.91	\$820.88
062431475501090	\$579.97	\$240.91	\$820.88
062431475501100	\$579.97	\$240.91	\$820.88
062431475501490	\$579.97	\$240.91	\$820.88
062431475501500	\$579.97	\$240.91	\$820.88
062431475501510	\$579.97	\$240.91	\$820.88
062431475501520	\$579.97	\$240.91	\$820.88
062431475501530	\$579.97	\$240.91	\$820.88
062431475501540	\$579.97	\$240.91	\$820.88
062431475501670	\$579.97	\$240.91	\$820.88
062431475501680	\$579.97	\$240.91	\$820.88
062431475501690	\$579.97	\$240.91	\$820.88
062431475501700	\$579.97	\$240.91	\$820.88
062431475501710	\$579.97	\$240.91	\$820.88
062431475501720	\$579.97	\$240.91	\$820.88
062431490001000	\$3,626.12	\$3,296.69	\$6,922.81
062431490002000	\$23,568.28	\$21,427.11	\$44,995.38
062431490003000	\$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 VIII

SECTION A

SECTION C

SECTION 1

Narcoossee Community Development District

Summary of Check Register

May 14, 2025 through July 7, 2025

Fund	Date	Check No.'s		Amount
General Fund	5/22/25	2344-2346	\$	23,070.00
	5/27/25	2347	\$	1,508.00
	6/10/25	2348	\$	346.00
	6/17/25	2349-2351	\$	28,863.44
	6/25/25	2352	\$	2,138.00
	Total Amount			\$ 55,925.44

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
5/22/25	00076	3/30/25 20335	202503 310-51300-32200		*	3,105.00	
		FY24 AUDIT					
				BERGER TOOMBS ELAM			3,105.00 002344
5/22/25	00087	5/16/25 12272	202504 310-51300-31500		*	699.00	
		GENERAL COUNSEL - APR 25					
				KILINSKI VAN WYK PLLC			699.00 002345
5/22/25	00090	5/01/25 902297C	202505 320-53800-46200		*	4,681.31	
		LANDSCAPE MAINT NC MAY25					
		5/01/25 902297C	202505 330-53800-46200		*	7,053.07	
		LANDSCAPE MAINT LV MAY25					
		5/01/25 902297C	202505 340-53800-46200		*	5,021.21	
		LANDSCAPE MAINT NP MAY25					
		5/01/25 902297C	202505 350-53800-46200		*	2,510.41	
		LANDSCAPE MAINT GH MAY25					
				YELLOWSTONE LANDSCAPE			19,266.00 002346
5/27/25	00022	5/15/25 228167	202505 330-53800-46300		*	464.63	
		POND MAINT LV MAY25					
		5/15/25 228167	202505 350-53800-46300		*	165.37	
		POND MAINT GH MAY25					
		5/15/25 228169	202505 320-53800-46300		*	440.00	
		POND MAINT NC MAY25					
		5/15/25 228170	202505 340-53800-46300		*	438.00	
		POND MAINT NP MAY25					
				APPLIED AQUATIC MANAGEMENT, INC.			1,508.00 002347
6/10/25	00090	6/04/25 929930	202506 340-53800-46400		*	346.00	
		IRRIGATION REPAIRS					
				YELLOWSTONE LANDSCAPE			346.00 002348
6/17/25	00043	6/01/25 495	202506 320-53800-12000		*	417.68	
		FIELD MANAGEMENT - JUN 25					
		6/01/25 495	202506 330-53800-12000		*	1,069.39	
		FIELD MANAGEMENT - JUN 25					
		6/01/25 495	202506 340-53800-12000		*	461.11	
		FIELD MANAGEMENT - JUN 25					
		6/01/25 495	202506 350-53800-12000		*	275.40	
		FIELD MANAGEMENT - JUN 25					
		6/01/25 496	202506 310-51300-34000		*	4,683.33	
		MANAGEMENT FEES - JUN 25					
		6/01/25 496	202506 310-51300-35200		*	111.33	
		WEBSITE ADMIN - JUN 25					
		6/01/25 496	202506 310-51300-35100		*	139.17	
		INFORMATION TECH - JUN 25					

NARC -NARCOOSSEE - ZYAN

SECTION 2

Narcoossee
Community Development District

Unaudited Financial Reporting
May 31, 2025



Table of Contents

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Narcoossee
Community Development District
Combined Balance Sheet
May 31, 2025

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Reserve Funds</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash:				
Operating Account	\$ 341,888	\$ -	\$ -	\$ 341,888
Capital Reserve	\$ -	\$ -	\$ 186,938	\$ 186,938
Investments:				
Custody - Excess Funds	\$ 30,908	\$ -	\$ -	\$ 30,908
Series 2013 A-1/A-2				
Reserve A-1	\$ -	\$ 104,321	\$ -	\$ 104,321
Prepayment A-1	\$ -	\$ 778	\$ -	\$ 778
Reserve A-2	\$ -	\$ 51,289	\$ -	\$ 51,289
Revenue	\$ -	\$ 290,869	\$ -	\$ 290,869
Excess Revenue	\$ -	\$ 0	\$ -	\$ 0
Due from General Fund	\$ -	\$ 10,168	\$ -	\$ 10,168
Prepaid Expenses	\$ 1,235	\$ -	\$ -	\$ 1,235
Total Assets	\$ 374,031	\$ 457,426	\$ 186,938	\$ 1,018,395
Liabilities:				
Accounts Payable	\$ 2,938	\$ -	\$ -	\$ 2,938
Due to Debt Service	\$ 10,168	\$ -	\$ -	\$ 10,168
Total Liabilities	\$ 13,106	\$ -	\$ -	\$ 13,106
Fund Balance:				
Assigned for:				
Capital Reserves	\$ -	\$ -	\$ 186,938	\$ 186,938
Designated	\$ 1,235	\$ -	\$ -	\$ 1,235
Nonspendable:				
Deposits and Prepaid Items	\$ 1,235	\$ -	\$ -	\$ 1,235
Restricted for:				
Debt Service Series 2013 A-1 & A-2	\$ -	\$ 457,426	\$ -	\$ 457,426
Unassigned	\$ 358,456	\$ -	\$ -	\$ 358,456
Total Fund Balances	\$ 360,925	\$ 457,426	\$ 186,938	\$ 1,005,289
Total Liabilities & Fund Balance	\$ 374,031	\$ 457,426	\$ 186,938	\$ 1,018,395

Narcoossee
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/25	Thru 05/31/25	Variance
Revenues:				
Maintenance Assessments	\$ 592,710	\$ 592,710	\$ 532,863	\$ (59,846)
Interest Income	\$ 753	\$ 753	\$ 900	\$ 147
Total Revenues	\$ 593,463	\$ 593,463	\$ 533,764	\$ (59,699)
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 6,000	\$ 4,000	\$ 2,200	\$ 1,800
FICA Expense	\$ 459	\$ 306	\$ 168	\$ 138
Engineering Fees	\$ 7,800	\$ 5,200	\$ 1,120	\$ 4,080
Assessment Roll	\$ 5,250	\$ 5,250	\$ 5,250	\$ -
Attorney	\$ 12,000	\$ 8,000	\$ 14,478	\$ (6,478)
Annual Audit	\$ 3,150	\$ 3,105	\$ 3,105	\$ -
Dissemination Agent	\$ 1,392	\$ 928	\$ 928	\$ -
Arbitrage	\$ 600	\$ 600	\$ 600	\$ -
Trustee Fees	\$ 3,000	\$ 2,963	\$ 2,963	\$ -
Management Fees	\$ 56,200	\$ 37,467	\$ 37,467	\$ -
Information Technology	\$ 1,670	\$ 1,113	\$ 1,113	\$ (0)
Website Maintenance	\$ 1,336	\$ 891	\$ 891	\$ 0
Telephone	\$ 25	\$ 17	\$ -	\$ 17
Postage	\$ 450	\$ 300	\$ 270	\$ 30
Insurance	\$ 37,262	\$ 37,262	\$ 34,545	\$ 2,717
Printing & Binding	\$ 200	\$ 133	\$ 112	\$ 21
Legal Advertising	\$ 1,900	\$ 1,267	\$ 219	\$ 1,047
Other Current Charges	\$ 2,000	\$ 1,333	\$ 994	\$ 339
Office Supplies	\$ 50	\$ 33	\$ 121	\$ (87)
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Contingency	\$ 274	\$ 274	\$ -	\$ 274
Subtotal General & Administrative	\$ 141,193	\$ 110,617	\$ 106,719	\$ 3,898
<u>Operations & Maintenance:</u>				
Nona Crest				
Field Management	\$ 5,012	\$ 3,341	\$ 3,341	\$ -
Landscape Maintenance	\$ 55,767	\$ 37,178	\$ 37,983	\$ (805)
Irrigation Repairs	\$ 5,000	\$ 3,333	\$ 1,149	\$ 2,184
Lake Maintenance	\$ 4,684	\$ 3,123	\$ 3,520	\$ (397)
Wall Repairs/Cleaning	\$ 2,500	\$ 1,667	\$ -	\$ 1,667
Feature Lighting	\$ 1,000	\$ 667	\$ 4,000	\$ (3,333)
Miscellaneous Common Area	\$ 5,000	\$ 3,333	\$ 3,341	\$ (7)
Tree Trimming	\$ 24,384	\$ 16,256	\$ -	\$ 16,256
Subtotal Nona Crest	\$ 103,348	\$ 68,899	\$ 53,334	\$ 15,564

Narcoossee
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/25	Thru 05/31/25	Variance
La Vina				
Field Management	\$ 12,833	\$ 8,555	\$ 8,555	\$ -
Landscape Maintenance	\$ 84,021	\$ 56,014	\$ 57,227	\$ (1,213)
Irrigation Repairs	\$ 10,500	\$ 7,000	\$ -	\$ 7,000
Lake Maintenance	\$ 4,968	\$ 3,312	\$ 3,717	\$ (405)
Utilities	\$ 6,679	\$ 4,453	\$ 4,163	\$ 289
Wall Repairs/Cleaning	\$ 3,000	\$ 2,000	\$ 220	\$ 1,780
Solvino Streetlighting	\$ 3,485	\$ 2,323	\$ 1,884	\$ 439
Capri Streetlighting	\$ 4,433	\$ 2,955	\$ 2,681	\$ 274
Miscellaneous Common Area	\$ 5,000	\$ 5,000	\$ 9,137	\$ (4,137)
Tree Trimming	\$ 27,962	\$ 18,641	\$ -	
Subtotal La Vina	\$ 162,881	\$ 110,254	\$ 87,585	\$ 4,027
Nona Preserve				
Field Management	\$ 5,533	\$ 3,689	\$ 3,689	\$ -
Landscape Maintenance	\$ 59,816	\$ 39,878	\$ 40,741	\$ (863)
Irrigation Repairs	\$ 4,500	\$ 3,000	\$ 798	\$ 2,202
Lake Maintenance	\$ 4,722	\$ 3,148	\$ 3,504	\$ (356)
Wall Repairs/Cleaning	\$ 2,500	\$ 1,667	\$ -	\$ 1,667
Miscellaneous Common Area	\$ 2,500	\$ 1,667	\$ 260	\$ 1,407
Tree Trimming	\$ 13,151	\$ 8,767	\$ -	\$ 8,767
Subtotal Nona Preserve	\$ 92,722	\$ 61,815	\$ 48,992	\$ 12,823
Parcels G & H				
Field Management	\$ 3,305	\$ 2,203	\$ 2,203	\$ -
Landscape Maintenance	\$ 29,906	\$ 19,937	\$ 20,369	\$ (432)
Lake Maintenance	\$ 1,768	\$ 1,179	\$ 1,323	\$ (144)
Tree Trimming	\$ 7,340	\$ 4,893	\$ -	\$ 4,893
Subtotal Parcels G & H	\$ 42,319	\$ 28,213	\$ 23,895	\$ 4,318
Total Expenditures	\$ 542,463	\$ 379,797	\$ 320,525	\$ 40,630
Excess (Deficiency) of Revenues over Expenditures	\$ 51,000		\$ 213,239	
<u>Other Financing Sources/(Uses):</u>				
Transfer Out to Capital Reserves	\$ (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 Financing Sources/(Uses)	\$ (58,204)	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (7,204)		\$ 213,239	
Fund Balance - Beginning	\$ 7,204		\$ 147,686	
Fund Balance - Ending	\$ -		\$ 360,925	

Narcoossee
Community Development District
Debt Service Fund Series 2013
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/25	Thru 05/31/25	Variance
Revenues:				
Assessments - Tax Roll	\$ 317,584	\$ 317,584	\$ 285,155	\$ (32,429)
Interest	\$ 10,613	\$ 10,613	\$ 13,934	\$ 3,322
Total Revenues	\$ 328,196	\$ 328,196	\$ 299,089	\$ (29,107)
Expenditures:				
<u>Series 2013 A-1</u>				
Interest - 11/1	\$ 31,749	\$ 31,749	\$ 31,749	\$ -
Principal - 5/1	\$ 145,000	\$ 145,000	\$ 145,000	\$ -
Interest - 5/1	\$ 31,749	\$ 31,749	\$ 31,749	\$ -
<u>Series 2013 A-2</u>				
Interest - 11/1	\$ 19,828	\$ 19,828	\$ 19,828	\$ -
Principal - 5/1	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Interest - 5/1	\$ 19,828	\$ 19,828	\$ 19,828	\$ -
Total Expenditures	\$ 308,154	\$ 308,154	\$ 308,154	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 20,043		\$ (9,065)	
Fund Balance - Beginning	\$ 298,336		\$ 466,491	
Fund Balance - Ending	\$ 318,379		\$ 457,426	

Narcoossee
Community Development District
Combined Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2025

	Adopted Budget	Prorated Budget Thru 05/31/25	Actual Thru 05/31/25	Variance
<u>Revenues</u>				
Interest	\$ 15	\$ 15	\$ 17	\$ 1
Reserve Contribution	\$ 51,000	\$ -	\$ -	\$ -
Total Revenues	\$ 51,015	\$ 15	\$ 17	\$ 1
<u>Expenditures:</u>				
Capital Projects	\$ 17,000	\$ 11,333	\$ -	\$ 11,333
Contingency	\$ 2,000	\$ 1,333	\$ 332	\$ 1,001
Well Repair	\$ 112,000	\$ 74,667	\$ 111,038	\$ (36,371)
Total Expenditures	\$ 131,000	\$ 87,333	\$ 111,370	\$ (24,036)
Excess (Deficiency) of Revenues over Expenditures	\$ (79,985)		\$ (111,353)	
<u>Other Financing Sources/(Uses)</u>				
Transfer In/(Out)	\$ 7,204	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 7,204	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (72,781)		\$ (111,353)	
Fund Balance - Beginning	\$ 311,427		\$ 298,291	
Fund Balance - Ending	\$ 238,647		\$ 186,938	

Narcoossee
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Maintenance Assessments	\$ -	\$ 24,125	\$ 168,551	\$ 19,287	\$ 254,042	\$ 40,062	\$ 7,796	\$ 19,001	\$ -	\$ -	\$ -	\$ -	\$ 532,863
Interest Income	\$ 123	\$ 121	\$ 114	\$ 115	\$ 111	\$ 100	\$ 110	\$ 107	\$ -	\$ -	\$ -	\$ -	\$ 900
Total Revenues	\$ 123	\$ 24,246	\$ 168,665	\$ 19,401	\$ 254,153	\$ 40,162	\$ 7,906	\$ 19,107	\$ -	\$ -	\$ -	\$ -	\$ 533,764
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ -	\$ 600	\$ 800	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,200
FICA Expense	\$ -	\$ -	\$ 46	\$ 61	\$ -	\$ -	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168
Engineering Fees	\$ -	\$ 320	\$ -	\$ 480	\$ -	\$ 320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,120
Assessment Roll	\$ 5,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,250
Attorney	\$ 731	\$ 1,777	\$ 1,856	\$ 3,213	\$ 173	\$ 3,722	\$ 699	\$ 2,308	\$ -	\$ -	\$ -	\$ -	\$ 14,478
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,105
Dissemination Agent	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	\$ -	\$ -	\$ -	\$ -	\$ 928
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
Trustee Fees	\$ 1,235	\$ -	\$ -	\$ -	\$ -	\$ 1,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,963
Management Fees	\$ 4,683	\$ 4,683	\$ 4,683	\$ 4,683	\$ 4,683	\$ 4,683	\$ 4,683	\$ 4,683	\$ -	\$ -	\$ -	\$ -	\$ 37,467
Information Technology	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ -	\$ -	\$ -	\$ -	\$ 1,113
Website Maintenance	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ -	\$ -	\$ -	\$ -	\$ 891
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 2	\$ 3	\$ 39	\$ 49	\$ 78	\$ 6	\$ 7	\$ 84	\$ -	\$ -	\$ -	\$ -	\$ 270
Insurance	\$ 34,545	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,545
Printing & Binding	\$ -	\$ -	\$ 2	\$ -	\$ 87	\$ -	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219
Other Current Charges	\$ 136	\$ 149	\$ 152	\$ 129	\$ 127	\$ 114	\$ 81	\$ 106	\$ -	\$ -	\$ -	\$ -	\$ 994
Office Supplies	\$ 19	\$ 0	\$ 0	\$ 0	\$ 0	\$ 101	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 121
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal General & Administrative	\$ 47,142	\$ 7,300	\$ 7,745	\$ 9,782	\$ 6,114	\$ 14,366	\$ 6,722	\$ 7,548	\$ -	\$ -	\$ -	\$ -	\$ 106,719
Operations & Maintenance													
Nona Crest													
Field Management	\$ 418	\$ 418	\$ 418	\$ 418	\$ 418	\$ 418	\$ 418	\$ 418	\$ -	\$ -	\$ -	\$ -	\$ 3,341
Landscape Maintenance	\$ 4,545	\$ 5,487	\$ 4,545	\$ 4,681	\$ 4,681	\$ 4,681	\$ 4,681	\$ 4,681	\$ -	\$ -	\$ -	\$ -	\$ 37,983
Irrigation Repairs	\$ -	\$ -	\$ 682	\$ -	\$ 467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,149
Lake Maintenance	\$ 440	\$ 440	\$ 440	\$ 440	\$ 440	\$ 440	\$ 440	\$ 440	\$ -	\$ -	\$ -	\$ -	\$ 3,520
Wall Repairs/Cleaning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Feature Lighting	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Miscellaneous Common Area	\$ 260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,341
Tree Trimming	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Nona Crest	\$ 5,663	\$ 6,344	\$ 10,085	\$ 5,539	\$ 6,006	\$ 5,539	\$ 8,620	\$ 5,539	\$ -	\$ -	\$ -	\$ -	\$ 53,334

Narcoossee
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
La Vina													
Field Management	\$ 1,069	\$ 1,069	\$ 1,069	\$ 1,069	\$ 1,069	\$ 1,069	\$ 1,069	\$ 1,069	\$ -	\$ -	\$ -	\$ -	8,555
Landscape Maintenance	\$ 6,848	\$ 8,266	\$ 6,848	\$ 7,053	\$ 7,053	\$ 7,053	\$ 7,053	\$ 7,053	\$ -	\$ -	\$ -	\$ -	57,227
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Lake Maintenance	\$ 465	\$ 465	\$ 465	\$ 465	\$ 465	\$ 465	\$ 465	\$ 465	\$ -	\$ -	\$ -	\$ -	3,717
Utilities	\$ 566	\$ 670	\$ 594	\$ 417	\$ 430	\$ 478	\$ 508	\$ 499	\$ -	\$ -	\$ -	\$ -	4,163
Wall Repairs/Cleaning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220	\$ -	\$ -	\$ -	\$ -	\$ -	220
Solvino Streetlighting	\$ 234	\$ 234	\$ 234	\$ 236	\$ 236	\$ 236	\$ 236	\$ 236	\$ -	\$ -	\$ -	\$ -	1,884
Capri Streetlighting	\$ 333	\$ 333	\$ 333	\$ 336	\$ 336	\$ 336	\$ 336	\$ 336	\$ -	\$ -	\$ -	\$ -	2,681
Miscellaneous Common Area	\$ 6,377	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,760	\$ -	\$ -	\$ -	\$ -	\$ -	9,137
Tree Trimming	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal La Vina	\$ 15,893	\$ 11,038	\$ 9,543	\$ 9,577	\$ 9,590	\$ 9,638	\$ 12,648	\$ 9,659	\$ -	\$ -	\$ -	\$ -	87,585
Nona Preserve													
Field Management	\$ 461	\$ 461	\$ 461	\$ 461	\$ 461	\$ 461	\$ 461	\$ 461	\$ -	\$ -	\$ -	\$ -	3,689
Landscape Maintenance	\$ 4,875	\$ 5,885	\$ 4,875	\$ 5,021	\$ 5,021	\$ 5,021	\$ 5,021	\$ 5,021	\$ -	\$ -	\$ -	\$ -	40,741
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ 798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	798
Lake Maintenance	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ -	\$ -	\$ -	\$ -	3,504
Miscellaneous Common Area	\$ 260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	260
Tree Trimming	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal Nona Preserve	\$ 6,034	\$ 6,784	\$ 5,774	\$ 5,920	\$ 6,718	\$ 5,920	\$ 5,920	\$ 5,920	\$ -	\$ -	\$ -	\$ -	48,992
Parcels G & H													
Field Management	\$ 275	\$ 275	\$ 275	\$ 275	\$ 275	\$ 275	\$ 275	\$ 275	\$ -	\$ -	\$ -	\$ -	2,203
Landscape Maintenance	\$ 2,437	\$ 2,942	\$ 2,437	\$ 2,510	\$ 2,510	\$ 2,510	\$ 2,510	\$ 2,510	\$ -	\$ -	\$ -	\$ -	20,369
Lake Maintenance	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ -	\$ -	\$ -	\$ -	1,323
Tree Trimming	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal Parcels G & H	\$ 2,878	\$ 3,383	\$ 2,878	\$ 2,951	\$ 2,951	\$ 2,951	\$ 2,951	\$ 2,951	\$ -	\$ -	\$ -	\$ -	23,895
Total Expenditures	\$ 77,610	\$ 34,849	\$ 36,025	\$ 33,770	\$ 31,380	\$ 38,414	\$ 36,860	\$ 31,618	\$ -	\$ -	\$ -	\$ -	320,525
Excess Revenues (Expenditures)	\$ (77,486)	\$ (10,603)	\$ 132,640	\$ (14,369)	\$ 222,773	\$ 1,747	\$ (28,954)	\$ (12,510)	\$ -	\$ -	\$ -	\$ -	213,239
Other Financing Sources/Uses:													
Capital Reserve Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Change in Fund Balance	\$ (77,486)	\$ (10,603)	\$ 132,640	\$ (14,369)	\$ 222,773	\$ 1,747	\$ (28,954)	\$ (12,510)	\$ -	\$ -	\$ -	\$ -	213,239

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)
LESS: PRINCIPAL PAYMENT 5/1/25		(\$145,000)
CURRENT BONDS OUTSTANDING		\$1,405,000

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)
LESS: PRINCIPAL PAYMENT 5/1/25		(\$60,000)
CURRENT BONDS OUTSTANDING		\$645,000

Narcoossee
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2025

Gross Assessment	\$ 631,342.99	\$ 337,855.13	\$ 969,198.12
Net Assessments	\$ 593,462.41	\$ 317,583.82	\$ 911,046.23

ON ROLL ASSESSMENTS

							65%	35%	100%
Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	General Fund	Series 2013	
								Debt Service	Total
11/8/24	#1	\$ 3,361.58	\$ (175.18)	\$ -	\$ -	\$ 3,186.40	\$ 2,075.65	\$ 1,110.75	\$ 3,186.40
11/15/24	#2	\$ 10,977.48	\$ (439.12)	\$ -	\$ -	\$ 10,538.36	\$ 6,864.77	\$ 3,673.59	\$ 10,538.36
11/26/24	#3	\$ 24,911.82	\$ (996.48)	\$ (605.65)	\$ -	\$ 23,309.69	\$ 15,184.11	\$ 8,125.58	\$ 23,309.69
12/6/24	#4	\$ 38,252.48	\$ (1,530.13)	\$ -	\$ -	\$ 36,722.35	\$ 23,921.22	\$ 12,801.13	\$ 36,722.35
12/13/24	#5	\$ 29,378.40	\$ (1,175.15)	\$ -	\$ 511.18	\$ 28,714.43	\$ 18,704.80	\$ 10,009.63	\$ 28,714.43
12/20/24	#6	\$ 201,367.04	\$ (8,054.71)	\$ -	\$ -	\$ 193,312.33	\$ 125,925.11	\$ 67,387.22	\$ 193,312.33
1/15/25	#7	\$ 30,841.15	\$ (1,233.68)	\$ -	\$ -	\$ 29,607.47	\$ 19,286.53	\$ 10,320.94	\$ 29,607.47
2/14/25	#8	\$ 406,231.51	\$ (16,241.59)	\$ -	\$ -	\$ 389,989.92	\$ 254,042.39	\$ 135,947.53	\$ 389,989.92
3/14/25	#9	\$ 64,046.20	\$ (2,545.52)	\$ -	\$ -	\$ 61,500.68	\$ 40,062.01	\$ 21,438.67	\$ 61,500.68
4/15/25	#10	\$ 12,455.79	\$ (487.67)	\$ -	\$ -	\$ 11,968.12	\$ 7,796.12	\$ 4,172.00	\$ 11,968.12
5/15/25	#11	\$ 30,142.95	\$ (974.28)	\$ -	\$ -	\$ 29,168.67	\$ 19,000.69	\$ 10,167.98	\$ 29,168.67
Total		\$ 851,966.40	\$ (33,853.51)	\$ (605.65)	\$ 511.18	\$ 818,018.42	\$ 532,863.40	\$ 285,155.02	\$ 818,018.42

90%	Net Percent Collected
\$ 93,027.81	Balance Remaining to Collect

SECTION 3

**BOARD OF SUPERVISORS MEETING DATES
NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026**

The Board of Supervisors of the Narcoossee Community Development District will hold their regular meetings for Fiscal Year 2026 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 25, 2025

January 27, 2026

March 24, 2026

May 26, 2026

July 28, 2026

September 22, 2026

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

SECTION 4

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

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least 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

The first part of the paper discusses the importance of understanding the local context in which a project is implemented. This includes a thorough understanding of the community's needs, values, and beliefs. It is essential to engage with the community from the very beginning, ensuring that their voices are heard and their input is valued. This process of community engagement is not a one-time event but a continuous one that evolves as the project progresses.

The second part of the paper explores the challenges that often arise in community-based projects. These challenges can range from a lack of resources to a lack of trust between the project team and the community. It is important to recognize these challenges early on and to develop strategies to address them. For example, building trust can be achieved through transparency and honesty in communication.

The third part of the paper discusses the importance of having a clear vision and a well-defined plan. This vision should be shared with the community and should be based on their needs and aspirations. The plan should outline the steps that will be taken to achieve the vision, and it should be flexible enough to allow for changes as the project evolves.

The fourth part of the paper discusses the importance of having a strong leadership team. This team should be composed of individuals who are committed to the project and who have the skills and experience to lead the project. It is important to ensure that the leadership team is representative of the community and that it is able to make decisions that are in the best interests of the community.

The fifth part of the paper discusses the importance of having a strong financial base. This includes having a clear understanding of the project's budget and having a plan for how the project will be funded. It is important to ensure that the project is financially sustainable and that it is able to cover its own costs.

The sixth part of the paper discusses the importance of having a strong monitoring and evaluation system. This system should be designed to track the progress of the project and to identify any problems that may arise. It should also be used to assess the impact of the project and to determine whether the project is achieving its goals.

The seventh part of the paper discusses the importance of having a strong communication plan. This plan should outline the ways in which the project team will communicate with the community and with other stakeholders. It should also include a plan for how the project's progress will be reported to the community.

The eighth part of the paper discusses the importance of having a strong network of supporters. This network should include individuals and organizations that are committed to the project and that are able to provide support in various ways. It is important to ensure that the project has a strong network of supporters that can help it to overcome any challenges that it may face.

The ninth part of the paper discusses the importance of having a strong legacy plan. This plan should outline the ways in which the project's impact will be sustained after the project has ended. It should also include a plan for how the project's success will be celebrated and how the community will be encouraged to continue to work together to improve their lives.

The tenth part of the paper discusses the importance of having a strong conclusion. This conclusion should summarize the key findings of the paper and should provide a clear message about the importance of community-based projects. It should also include a call to action that encourages the reader to get involved in their own community.



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