

***Narcoossee
Community Development District***

Agenda

November 18, 2025

AGENDA

Narcoossee
Community Development District

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

November 11, 2025

Board of Supervisors
Narcoossee Community
Development District

Dear Board Members:

The Board of Supervisors of the Narcoossee Community Development District will meet **Tuesday, November 18, 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:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Organizational Matters
 - A. Appointment of Individual to Fill Vacant Seat No. 4
 - B. Administration of Oath of Office to Newly Appointed Supervisor
 - C. Consideration of Resolution 2026-01 Electing Officers
4. Approval of Minutes of the July 22, 2025 Audit Committee and Board of Supervisors Meetings
5. Ratification of Fiscal Year 2025 Audit Engagement Letter with DiBartolomeo
6. Ratification of Fiscal Year 2026 Non-Ad Valorem Agreement with Orange County Property Appraiser
7. Ratification of Work Authorization 2026-1 for District Engineering Services
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - D. Field Report
9. Other Business
10. Supervisors Requests
11. Next Meeting Date- January 27, 2026
12. Adjournment

SECTION III

SECTION C

RESOLUTION 2026-01

**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 Audit Committee meeting of the Narcoossee Community Development District was held Tuesday, **July 22, 2025** at 3:00 p.m. at the Offices of GMS-CF, LLC, 6200 Lee Vista Boulevard, Suite 300, Orlando, Florida.

Present for the Audit Committee:

Steve Giercyk
Ken Turner
Isabel Hanze

Also present were:

Jason Showe
Alan Scheerer
Chace Arrington *by phone*
Patrick Collins
Meredith Hammock *by phone*
Julie Topin

District Manager, GMS
Field Manager, GMS
District Engineer
District Counsel, Kilinski Van Wyk
District Counsel, Kilinski Van Wyk
Mirabella HOA

FIRST ORDER OF BUSINESS

Roll Call

Mr. Showe called the meeting to order and called the roll. Three members of the Audit Committee were present.

SECOND ORDER OF BUSINESS

Public Comment Period

There were only members of the Board and staff present.

THIRD ORDER OF BUSINESS

**Review of Proposals and Tally of Audit
Committee Members Rankings**

A. Grau & Associates

B. DiBartolomeo, McBee, Hartley & Barnes

Mr. Showe stated both Grau & Associates and DiBartolomeo are both very good vendors. The only place it splits is in price. The formula the District uses for pricing would give

DiBartolomeo 20 points for pricing and Grau & Associates 17. Giving them equal rankings on everything else it would put Grau & Associates at 97 and DiBartolomeo at 100 points. This is the recommendation if the audit committee is willing to go with that.

On MOTION by Mr. Giercyk, seconded by Mr. Turner, with all in favor, to Rank DiBartolomeo, McBee, Hartley & Barnes as the Districts #1 Ranked Vendor, was approved.

FOURTH ORDER OF BUSINESS

Adjournment

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

**MINUTES OF MEETING
NARCOSSEE
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Narcoossee Community Development District was held Tuesday, **July 22, 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	Chairman
Ken Turner	Vice Chairman
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
Julie Topin	Mirabella HOA

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.

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 stated there is a vacancy in seat #4. They have not received any information from anyone who would like to be considered for that seat.

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

Mr. Showe presented the minutes from the March 25, 2025 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. Giercyk, with all in favor, the Minutes of the March 25, 2025 Board of Supervisors Meetings, were approved.

FIFTH ORDER OF BUSINESS**Public Hearing**

Mr. Showe asked for a motion to open the public hearing for the budget.

On MOTION by Ms. Hanze, seconded by Mr. Giercyk, with all in favor, Opening the Public Hearing, was approved.

A. Consideration of Resolution 2025-05 Adopting the Fiscal Year 2026 Approved Budget and Appropriating Funds

Mr. Showe presented Resolution 2025-05. The proposed budget is attached to this resolution which will also include whatever changes the Board decides to make today. The proposed budget provided is very close to what you saw as your proposed budget earlier in the year when it was approved. There was an increase in insurance cost. There are some inflationary proposed increases on the maintenance side and some additional costs for utilities are included. Assessments will remain level.

Mr. Turner asked if wall repair is included in the budget. Mr. Showe stated there is \$8K for wall repairs. Mr. Scheerer noted they can do general maintenance items like that. Ms. Hanze noted the right side of Ziani has no lights. The expense for lettering in Mirabella is in the capital project fund. That will be brought back in September or October. Mr. Showe asked for a motion to approve Resolution 2025-05.

On MOTION by Ms. Hanze, seconded by Mr. Giercyk, with all in favor, Resolution 2025-05 Adopting the Fiscal Year 2026 Approved Budget and Appropriating Funds, was approved.

B. Consideration of Resolution 2025-06 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Showe presented Resolution 2025-06 which actually levies the assessments on the individual tax bills of the property owners within the District. Attached to this resolution is exhibit A, which will be the adopted budget you just approved and exhibit B is included in your agenda. For recording purposes, there are only members of the Board and staff present, so it will go back to the Board for any questions or a motion to approve.

On MOTION by Mr. Turner, seconded by Mr. Giercyk, with all in favor, Resolution 2025-06 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

Mr. Showe asked for a motion to close the public hearing.

On MOTION by Ms. Hanze, seconded by Mr. Giercyk, with all in favor, Closing the Public Hearing, was approved.

SIXTH ORDER OF BUSINESS**Discussion of Monument Sign**

Mr. Sheerer discussed the options for the monument walls. Mr. Giercyk noted it's the responsibility of the HOA to connect power.

Julie Tobin (9943 Shadow Creek Dr. in Mirabella) has been on the HOA Board on and off since 2000. She spoke about her likes and dislikes of Mirabella. She asked about the open Board position in the CDD. She currently serves on the Mirabella HOA Board.

SEVENTH ORDER OF BUSINESS**Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send Notice of Intent to Award**

Mr. Showe stated the audit committee ranked DiBartolomeo, McBee, Hartley and Barnes as the #1 ranked vendor. He asked for a motion to accept that recommendation.

On MOTION by Mr. Giercyk, seconded by Mr. Turner, with all in favor, the Acceptance of the Ranking of DMHB #1 for Auditing Services, was approved.

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

Mr. Collins stated after running the numbers with the rest of the meeting dates left, it looks like they are probably going to come up an hour short of the requirement. We can let you finish an hour on your own and there is a free video we can play or we can notice another meeting and come back and do a virtual presentation. The Board agreed to do the one hour on their own and Mr. Collins will send the links. He discussed public records law and public meeting law which fall under the Sunshine amendment.

Mr. Showe noted if Board members haven't done their Form 1 yet, they will not be fined until September 1st.

B. Engineer

There being no comments, the next item followed.

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

Mr. Showe presented the check register with checks 2344-2352 for \$55,925.44. He offered to take any questions on the invoices or a motion to approve.

On MOTION by Ms. Hanze, seconded by Mr. Giercyk, with all in favor, the Check Register, was approved.

ii. Balance Sheet and Income Statement

Mr. Showe presented the balance sheet and income statement. There is no action required. They are performing better than budget actuals and are 90% collected on assessments.

iii. Approval of the Fiscal Year 2026 Meeting Schedule

Mr. Showe presented the FY2026 meeting schedule. The November meeting will be pushed up a week to November 18th.

On MOTION by Mr. Giercyk, seconded by Mr. Turner, with all in favor, the FY2026 Meeting Schedule as Amended, was approved.

iv. District Goals and Objectives**a. Adoption of Fiscal Year 2026 Goals & Objectives**

Mr. Showe stated the District is required annually by Florida Statutes to complete goals & objectives. GMS has prepared a set of goals for 2026 which mirror the same goals in 2025.

On MOTION by Mr. Turner, seconded by Mr. Giercyk, with all in favor, Adopting the Fiscal Year 2026 Goals & Objectives, was approved.

b. Presentation of Fiscal Year 2025 Goals & Objectives and Authorizing the Chair to Execute

Mr. Showe stated all of FY2025 goals have been met as of today and asked for a motion to authorize the Chair to execute the 2025 goals when the fiscal year is complete. They will be posted on the District's website.

On MOTION by Mr. Turner, seconded by Mr. Giercyk, with all in favor, Accepting the FY2025 Goals & Objectives and Authorizing the Chair to Execute, was approved.

D. Field Report

Mr. Scheerer reviewed the Field Manager's report.

The Board discussed kids sneaking over the wall at Nona Preserve across from North Lake Park into Ziani and driving in and parking tailgating. Mr. Scheerer noted the police can be called and they get trespassed, and the next time they're arrested. As long as you have your no trespassing signs up, you are good to go. A Board member asked to put up a no fishing, boating or swimming sign.

NINTH ORDER OF BUSINESS**Other Business**

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS**Supervisors Requests**

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS

Next Meeting Date – September 23, 2025

Mr. Showe stated the next meeting is September 23, 2025.

TWELFTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

September 3, 2025

Narcoossee Community Development District
Board of Supervisors

We are pleased to confirm our understanding of the services we are to provide Narcoossee Community Development District, ("the District") for the fiscal year ended September 30, 2025 and with an option for four (4) additional annual renewals for fiscal years ended 2026, 2027, 2028 and 2029.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund (general fund, debt service fund, capital projects fund), and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the years ended September 30, 2025, 2026, 2027, 2028 and 2029. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited.

1. Management's Discussion and Analysis
2. Budgetary comparison schedule

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of Narcoossee Community Development District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making information available for the drafting of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that

includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

Subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of DiBartolomeo, McBee, Hartley & Barnes, P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis. Provided that such information and any necessary feedback is provided on a timely basis, we will submit a preliminary draft audit report for your review no later than May 15 following the fiscal year for which the audit is conducted, and will submit a final audit report for your review no later than June 15 following the fiscal year for which the audit is conducted.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Jim Hartley is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fees for these services are not to exceed \$2,850 for the year ending 2025, \$3,000 for year ending 2026, \$3,150 for year ending 2027, \$3,350 for year ending 2028 and \$3,500 for the year ending 2029, respectively. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary or if additional Bonds are issued, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Either party may unilaterally terminate this agreement, with or without cause, upon thirty (30) days written notice. Upon any termination of this Agreement, the District will pay all invoices for services rendered prior to the date of the notice of termination but subject to any offsets that the District may have. Pursuant to Section 218.391, Florida Statutes, all invoices for fees or other compensation must be submitted in sufficient detail to demonstrate compliance with the terms of this engagement.

We shall take all necessary steps to ensure that the audit is completed in a timely fashion so that the financial reports and audits may be approved by the District's Board of Supervisors within 180 days after the end of the fiscal year under review.

We agree and understand that Chapter 119, Florida Statutes, may be applicable to documents prepared in connection with the services provided hereunder and agree to cooperate with public record requests made there under. In connection with this Agreement, we agree to comply with all provisions of Florida's public records laws, including

but not limited to Section 119.0701, Florida Statutes, the terms of which are incorporated herein. Among other requirements, we will:

- a. Keep and maintain public records required by the District to perform the service.
- b. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the auditor does not transfer the records to the District.
- d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the auditor or keep and maintain public records required by the District to perform the service. If the auditor transfers all public records to the District upon completion of this Agreement, the auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the auditor keeps and maintains public records upon completion of the Agreement, the auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.
- e. If auditor has questions regarding the application of Chapter 119, Florida statutes, to its duty to provide public records relating to this agreement, contact the public records custodian at: c/o Governmental Management Services – Central Florida LLC, 219 East Livingston Street, Orlando, Florida 32801, or recordrequest@gmscfl.com, phone: (407) 841-5524.

Reporting

We will issue a written report upon completion of our audit of Narcoossee Community Development District's financial statements. Our report will be addressed to the Board of Supervisors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Narcoossee Community Development District and believe this letter accurately summarizes the terms of our engagement, and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between DiBartolomeo, McBee, Hartley & Barnes and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

DiBartolomeo, McBee, Hartley & Barnes

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

RESPONSE:

This letter correctly sets forth the understanding of Narcoossee Community Development District.

Signature: _____

Title: _____

Date: _____

Jasun M. Shaw

9/3/25

SECTION VI



NON-AD VALOREM ASSESSMENT ADMINISTRATION AGREEMENT

An AGREEMENT made this 1st day of October 2025 between AMY MERCADO as Orange County Property Appraiser (Property Appraiser) and, Narcoossee CDD (Taxing Authority), and is effective upon acceptance by both parties and through, September 30, 2026.

1. The Taxing Authority desires to use the services of the Property Appraiser to maintain non-ad valorem assessments on the tax roll and the Property Appraiser is prepared to do so, on behalf of the Taxing Authority. Each party represents that it has satisfied all conditions precedent to enter into this agreement.
2. The Property Appraiser agrees to perform the following service for the Taxing Authority:
 - A. Create a Non-Ad Valorem Assessment Roll for the Taxing Authority for the 2026 tax roll year using data provided annually to the Property Appraiser's Office by the Taxing Authority per attached Calendar for Implementation of Non- Ad Valorem Assessment Roll.
 - B. Provide the Taxing Authority with a data file in a compatible format on or before April 1, containing all parcels within the boundaries of the Taxing Authority to be used for the Taxing Authority's planning purposes in establishing its non-ad valorem assessments.
 - C. Receive from the Taxing Authority its proposed or adopted non-ad valorem assessment levy for each type of property and apply that amount to each parcel of real property as stipulated by Taxing Authority.
 - D. Include the Taxing Authority's non-ad valorem assessments on the Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments mailed to all property owners in August of each year.
 - E. Receive from the Taxing Authority, corrections or changes to the roll and update the Non-Ad Valorem Assessment Roll for tax bills on or before September 15 of each year, the statutory deadline for certification of non-ad valorem assessments.
 - F. Deliver the Taxing Authority's Non-Ad Valorem Assessment Roll to the Orange County Tax Collector's Office so that tax bills mailed on or about November 1 will include the Taxing Authority's non-ad valorem assessment levies.
3. Taxing Authority agrees to perform the following acts in connection with this agreement:

- A. Advise the property owners within the Taxing Authority in an appropriate and lawful manner of the Taxing Authority's intention to utilize the Uniform non- ad valorem assessment method described in Sections 197.3631 through 197.3635, Florida Statutes, and any other applicable Florida statute, and carry out its responsibilities under said sections.
 - B. Timely provide the Property Appraiser with information required to prepare the Uniform Non-Ad Valorem Assessment Roll per the Calendar for Implementation of Non-Ad Valorem Assessment Roll.
 - C. Advise the property owners within the Taxing Authority as appropriate that the Property Appraiser's office is acting in a ministerial capacity for the Taxing Authority in connection with the non-ad valorem assessments.
 - D. Preparation and delivery of certificate of corrections directly to Tax Collector, with copy to Property Appraiser, for any corrections to a certified final tax roll.
4. The Taxing Authority shall use its best efforts in furnishing the Property Appraiser with up-to-date and accurate data concerning its boundaries, proposed assessments, and other information as requested from time to time by the Property Appraiser and necessary to facilitate his making the assessment in question. The Property Appraiser shall, using the information provided by the Taxing Authority, place the district's non-ad valorem assessments, as made from time to time and certified to him, on properties within the district.
5. The Property Appraiser shall be compensated by the Taxing Authority for the administrative costs incurred in carrying out this Agreement. These costs include, but are not limited to labor, printing, forms, office supplies, computer equipment usage, postage, programming, or any other associated costs.
6. On 1st day of October of each applicable year, the administrative fee will be invoiced to the Taxing Authority equivalent to \$0 per parcel assessed with a non-ad valorem tax. Parcel counts supporting the invoiced fee will be determined based upon the most current certified non-ad valorem assessment roll. Any new assessments added to the tax roll that were not previously certified and invoiced an administrative fee, will be separately invoiced on or around July 15 and prior to mailing of the Notice of Proposed Property Taxes in August.
7. The specific duties to be performed under this agreement and their respective timeframes are contained in the Calendar for Implementation of Non-Ad Valorem Assessment Roll, which is incorporated herein by reference.
8. This agreement constitutes the entire agreement between the parties and can only be modified in writing and signed by both parties.

9. All parts of this Agreement not held unenforceable for any reason shall be given full force and effect.
10. All communications required by this agreement shall be in writing and sent by first class mail, email, or facsimile to the other party.

Notices to the Taxing Authority shall be addressed to:

Narcoossee CDD

Jason Showe
Governmental Management Services
219 E Livingston Street
Orlando, FL 32801
jshowe@gmscfl.com
(407) 841-5524

Notices to the Property Appraiser shall be addressed to:

Carmen Crespo, Director, Accounting and Finance
Orange County Property Appraiser
200 S. Orange Ave., Suite 1700
Orlando, FL 32801
ccrespo@ocpafl.org
(321) 379-4707

11. TERMINATION. This Agreement may be terminated by either party upon written notice. Property Appraiser will perform no further work after the written termination notice is received.
12. TERM. This Agreement shall continue until such time as either party terminates the Agreement pursuant to Paragraph 11, above.
13. GOVERNING LAW; VENUE. This Agreement shall be governed by the laws of the State of Florida. Any action to interpret or enforce any provision of this Agreement shall be brought in the State and Federal courts for Orange County, Florida.

ORANGE COUNTY PROPERTY APPRAISER

Signed 
Amy Mercado (Nov 5, 2025 10:44:56 EST)
AMY MERCADO

Date Nov 5, 2025

NARCOOSSEE CDD

Name 

Signed Jason M. Shaw

Date 11/4/25

CALENDAR FOR IMPLEMENTATION OF NON-AD VALOREM ASSESSMENTS

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

June 1

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

July 1

- Property Appraiser certifies Preliminary tax roll to all taxing authorities.

- Taxing Authority reviews all assessments and provides final approval for Notice of Proposed Property Taxes (TRIM)

July 15

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

August 4

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

August 24

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

September 3 – October 3

- Taxing Authority holds initial and final public budget hearing.

September 15

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

October

- Property Appraiser to mail Non-Ad Valorem Assessment Administration Agreement and invoice for non-ad valorem assessment processing for subsequent tax roll, based upon most recent certified non-ad valorem assessment roll parcel count.
- Property Appraiser delivers the Taxing Authority non-ad valorem assessment roll to the Tax Collector for collection of taxes on November 1 tax bills.

SECTION VII

Sent Via Email: jshowe@gmscfl.com

September 26, 2025

Mr. Jason Showe, District Manager
Narcoossee Community Development District
219 East Livingston Street
Orlando, Florida 32801

Subject: **Work Authorization Number 2026-1
Narcoossee Community Development District
District Engineering Services
City of Orlando, Florida**

Dear Mr. Showe:

Dewberry Engineers Inc. is pleased to submit this Work Authorization to provide professional consulting engineering services for the Narcoossee Community Development District (CDD). We will provide these services pursuant to our current agreement ("District Engineering Agreement") as follows.

I. General Engineering Services

The District will engage the services of Dewberry Engineers Inc. (Engineer) as District Engineer to perform those services as necessary, pursuant to the District Engineering Agreement, including attendance at Board of Supervisors meetings, review and approval of requisitions, or other activities as directed by the District's Board of Supervisors.

Our fee for this task will be based on time and materials, in accordance with the enclosed Schedule of Charges. The referenced Schedule of Charges is valid for fiscal year 2026 only. We estimate a budget of \$7,800, plus other direct costs.

II. Other Direct Costs

Other direct costs include items such as printing, drawings, travel, deliveries, et cetera. This does not include any of the application fees for the various agencies, which are the owner's responsibility and have not been accounted for in this proposal. We estimate a budget of \$100.

This Work Authorization, together with the referenced Engineering Agreement, represents the entire understanding between the District and the Engineer with regard to the referenced work authorization. If you wish to accept this work authorization, please sign where indicated and return one complete copy to Aimee Powell, Senior Office Administrator in our Orlando office at 800 N. Magnolia Avenue, Suite 1000, Orlando, Florida 32803 (or via email at apowell@dewberry.com). Upon receipt, we will promptly schedule our services.

Ms. Jason Showe
Narcoossee CDD
Work Authorization 2026-1
September 26, 2025

Thank you for choosing Dewberry Engineers Inc. We look forward to continuing to work with you and your staff.

Sincerely,



Reinardo Malavé, P.E.
Associate Vice President

RM:ap

J:\NCD1 Narcoossee CDD\Administrative Jobs\Corr\Narcoossee CDD District FY2026 District Engineering Services_09-26-2025

APPROVED AND ACCEPTED

By: 

Authorized Representative of
Narcoossee Community Development District

Date: 9/29/25

STANDARD HOURLY BILLING RATE SCHEDULE

Professional/Technical/Construction/Surveying Services

LABOR CLASSIFICATION	HOURLY RATES
Professional	
Engineer I, II, III	\$125.00, \$140.00, \$160.00
Engineer IV, V, VI	\$185.00, \$210.00, \$240.00
Engineer VII, VIII, IX	\$270.00, \$300.00, \$335.00
Environmental Specialist I, II, III	\$110.00, \$135.00, \$160.00
Senior Environmental Scientist IV, V, VI	\$175.00, \$195.00, \$220.00
Planner I, II, III	\$110.00, \$135.00, \$160.00
Senior Planner IV, V, VI	\$175.00, \$195.00, \$220.00
Landscape Designer I, II, III	\$110.00, \$135.00, \$160.00
Senior Landscape Architect IV, V, VI	\$175.00, \$195.00, \$220.00
Principal	\$375.00
Technical	
CADD Technician I, II, III, IV, V	\$90.00, \$110.00, \$130.00, \$145.00, \$190.00
Designer I, II, III	\$110.00, \$140.00, \$170.00
Designer IV, V, VI	\$190.00, \$210.00, \$245.00
Construction	
Construction Professional I, II, III	\$125.00, \$160.00, \$190.00
Construction Professional IV, V, VI, VII	\$225.00, \$255.00, \$305.00, \$340.00
Survey	
Surveyor I, II, III	\$70.00, \$85.00, \$110.00
Surveyor IV, V, VI	\$130.00, \$145.00, \$160.00
Surveyor VII, VIII, IX	\$180.00, \$210.00, \$255.00
Senior Surveyor IX	\$310.00
Fully Equipped 1, 2, 3 Person Field Crew	\$160.00, \$200.00, \$270.00
Administration	
Administrative Professional I, II, III, IV	\$72.00, \$105.00, \$125.00, \$155.00
Other Direct Costs (Printing, Postage, Etc.)	Cost + 15%

SECTION VIII

SECTION C

SECTION 1

Narcoossee Community Development District

Summary of Check Register

July 8, 2025 to November 7, 2025

Fund	Date	Check No.'s	Amount
General Fund	7/15/25	2353-2358	\$ 63,176.19
	8/12/25	2359-2361	\$ 8,844.05
	8/19/25	2362-2364	\$ 22,820.87
	9/9/25	2365-2366	\$ 18,341.98
	9/16/25	2367-2370	\$ 29,811.02
	9/23/25	2371-2372	\$ 38,452.50
	10/17/25	2373-2379	\$ 34,936.18
	10/21/25	2380	\$ 1,554.00
Total Amount			\$ 217,936.79

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
7/15/25	00080	6/27/25 5866	202506 340-53800-46600	WALL REPAIRS	*	960.00	
				BERRY CONSTRUCTION, INC			960.00 002353
7/15/25	00072	6/25/25 22453194	202505 310-51300-31100	GENERAL ENGINEERING MAY25	*	172.50	
				DEWBERRY ENGINEERS INC.			172.50 002354
7/15/25	00043	7/01/25 497	202507 320-53800-12000	FIELD MANAGEMENT - JUL 25	*	417.68	
		7/01/25 497	202507 330-53800-12000	FIELD MANAGEMENT - JUL 25	*	1,069.39	
		7/01/25 497	202507 340-53800-12000	FIELD MANAGEMENT - JUL 25	*	461.11	
		7/01/25 497	202507 350-53800-12000	FIELD MANAGEMENT - JUL 25	*	275.40	
		7/01/25 498	202507 310-51300-34000	MANAGEMENT FEES - JUL 25	*	4,683.33	
		7/01/25 498	202507 310-51300-35200	WEBSITE ADMIN - JUL 25	*	111.33	
		7/01/25 498	202507 310-51300-35100	INFORMATION TECH - JUL 25	*	139.17	
		7/01/25 498	202507 310-51300-31300	DISSEMINATION - JUL 25	*	116.00	
		7/01/25 498	202507 310-51300-51000	OFFICE SUPPLIES	*	.24	
		7/01/25 498	202507 310-51300-42000	POSTAGE	*	5.54	
				GOVERNMENTAL MANAGEMENT SERVICES-CF			7,279.19 002355
7/15/25	00093	6/16/25 186328	202506 320-53800-46000	SIDEWALK CLEANING	*	500.00	
				MAGIC BUBBLES MCO LLC			500.00 002356
7/15/25	00034	7/15/25 71525	202507 300-20700-10500	TSFR TAX RECEIPTS S2013	*	34,998.50	
				NARCOOSSEE CDD C/O US BANK			34,998.50 002357
7/15/25	00090	7/01/25 939619C	202507 320-53800-46200	LANDSCAPE MAINT NC JUL25	*	4,681.31	
		7/01/25 939619C	202507 330-53800-46200	LANDSCAPE MAINT LV JUL25	*	7,053.07	
		7/01/25 939619C	202507 340-53800-46200	LANDSCAPE MAINT NP JUL25	*	5,021.21	
		7/01/25 939619C	202507 350-53800-46200	LANDSCAPE MAINT GH JUL25	*	2,510.41	
				YELLOWSTONE LANDSCAPE			19,266.00 002358
				NARC -NARCOOSSEE - BOH			

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	...
8/12/25	00022	7/31/25	229925	202507 320-53800-46300				*	440.00		
			POND MAINT NC JUL25								
		7/31/25	229926	202507 330-53800-46300				*	464.63		
			POND MAINT LV JUL25								
		7/31/25	229926	202507 350-53800-46300				*	165.37		
			POND MAINT GH JUL25								
		7/31/25	229927	202507 340-53800-46300				*	438.00		
			POND MAINT NP JUL25								
							APPLIED AQUATIC MANAGEMENT, INC.			1,508.00	002359
8/12/25	00043	8/01/25	499	202508 320-53800-12000				*	417.68		
			FIELD MANAGEMENT - AUG 25								
		8/01/25	499	202508 330-53800-12000				*	1,069.39		
			FIELD MANAGEMENT - AUG 25								
		8/01/25	499	202508 340-53800-12000				*	461.11		
			FIELD MANAGEMENT - AUG 25								
		8/01/25	499	202508 350-53800-12000				*	275.40		
			FIELD MANAGEMENT - AUG 25								
		8/01/25	500	202508 310-51300-34000				*	4,683.33		
			MANAGEMENT FEES - AUG 25								
		8/01/25	500	202508 310-51300-35200				*	111.33		
			WEBSITE ADMIN - AUG 25								
		8/01/25	500	202508 310-51300-35100				*	139.17		
			INFORMATION TECH - AUG 25								
		8/01/25	500	202508 310-51300-31300				*	116.00		
			DISSEMINATION - AUG 25								
		8/01/25	500	202508 310-51300-51000				*	.12		
			OFFICE SUPPLIES								
		8/01/25	500	202508 310-51300-42000				*	2.77		
			POSTAGE								
		8/01/25	500	202508 310-51300-42500				*	20.25		
			COPIES								
							GOVERNMENTAL MANAGEMENT SERVICES-CF			7,296.55	002360
8/12/25	00087	7/18/25	12707	202506 310-51300-31500				*	39.50		
			GENERAL COUNSEL - JUN 25								
							KILINSKI VAN WYK PLLC			39.50	002361
8/19/25	00087	8/14/25	12898	202507 310-51300-31500				*	2,714.83		
			GENERAL COUNSEL - JUL25								
							KILINSKI VAN WYK PLLC			2,714.83	002362
8/19/25	00003	7/31/25	12147426	202507 310-51300-48000				*	601.86		
			NOTICE OF PUBLIC HEARING								
		7/31/25	12147426	202507 310-51300-48000				*	238.18		
			NOTICE OF PUBLIC HEARING								
							ORLANDO SENTINEL COMMUNICATIONS			840.04	002363
							NARC -NARCOOSSEE - BOH				

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
8/19/25	00090	8/01/25 958560C	202508 320-53800-46200 LANDSCAPE MAINT NC AUG25		*	4,681.31	
		8/01/25 958560C	202508 330-53800-46200 LANDSCAPE MAINT LV AUG25		*	7,053.07	
		8/01/25 958560C	202508 340-53800-46200 LANDSCAPE MAINT NP AUG25		*	5,021.21	
		8/01/25 958560C	202508 350-53800-46200 LANDSCAPE MAINT GH AUG25		*	2,510.41	
			YELLOWSTONE LANDSCAPE				19,266.00 002364
9/09/25	00072	8/22/25 22460008	202507 310-51300-31100 GENERAL ENGINEERING JUL25		*	1,692.50	
			DEWBERRY ENGINEERS INC.				1,692.50 002365
9/09/25	00034	9/08/25 9825	202509 300-20700-10500 TSFR TAX RCPTS S2013		*	16,649.48	
			NARCOOSSEE CDD C/O US BANK				16,649.48 002366
9/16/25	00022	8/31/25 230567	202508 330-53800-46300 POND MAINT LV AUG25		*	464.63	
		8/31/25 230567	202508 350-53800-46300 PONG MAINT GH AUG25		*	165.37	
		8/31/25 230568	202508 320-53800-46300 POND MAINT NC AUG25		*	440.00	
		8/31/25 230569	202508 340-53800-46300 POND MAINT NP AUG25		*	438.00	
			APPLIED AQUATIC MANAGEMENT, INC.				1,508.00 002367
9/16/25	00043	9/01/25 501	202509 320-53800-12000 FIELD MANAGEMENT - SEP 25		*	417.68	
		9/01/25 501	202509 330-53800-12000 FIELD MANAGEMENT - SEP 25		*	1,069.39	
		9/01/25 501	202509 340-53800-12000 FIELD MANAGEMENT - SEP 25		*	461.11	
		9/01/25 501	202509 350-53800-12000 FIELD MANAGEMENT - SEP 25		*	275.40	
		9/01/25 502	202509 310-51300-34000 MANAGEMENT FEES - SEP 25		*	4,683.33	
		9/01/25 502	202509 310-51300-35200 WEBSITE ADMIN - SEP 25		*	111.33	
		9/01/25 502	202509 310-51300-35100 INFORMATION TECH - SEP 25		*	139.17	
		9/01/25 502	202509 310-51300-31300 DISSEMINATION - SEP 25		*	116.00	
		9/01/25 502	202509 310-51300-51000 OFFICE SUPPLIES		*	.15	

NARC -NARCOOSSEE - BOH

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
		9/01/25 502	202509 310-51300-42000		*	3.96	
		POSTAGE					
		9/01/25 502	202509 310-51300-42500		*	.60	
		COPIES					
				GOVERNMENTAL MANAGEMENT SERVICES-CF			7,278.12 002368
9/16/25 00034		9/16/25 91625	202509 300-20700-10500		*	1,758.90	
		TXFR TAX RCPTS S2013					
				NARCOOSSEE CDD C/O US BANK			1,758.90 002369
9/16/25 00090		9/01/25 981641C	202509 320-53800-46200		*	4,681.31	
		LANDSCAPE MAINT NC SEP 25					
		9/01/25 981641C	202509 330-53800-46200		*	7,053.07	
		LANDSCAPE MAINT LV SEP 25					
		9/01/25 981641C	202509 340-53800-46200		*	5,021.21	
		LANDSCAPE MAINT NP SEP 25					
		9/01/25 981641C	202509 350-53800-46200		*	2,510.41	
		LANDSCAPE MAINT GH SEP 25					
				YELLOWSTONE LANDSCAPE			19,266.00 002370
9/23/25 00072		9/19/25 22462896	202508 310-51300-31100		*	3,592.50	
		GENERAL ENGINEERING AUG25					
				DEWBERRY ENGINEERS INC.			3,592.50 002371
9/23/25 00064		9/18/25 29527	202509 300-15500-10000		*	34,860.00	
		INSURANCE POLICY FY26					
				EGIS INSURANCE ADVISORS, LLC			34,860.00 002372
10/17/25 00022		9/15/25 231090	202509 330-53800-46300		*	464.63	
		POND MAINT LV SEP25					
		9/15/25 231090	202509 350-53800-46300		*	165.37	
		POND MAINT GH SEP25					
		9/15/25 231091	202509 320-53800-46300		*	440.00	
		POND MAINT NC SEP25					
		9/15/25 231092	202509 340-53800-46300		*	438.00	
		POND MAINT NP SEP25					
				APPLIED AQUATIC MANAGEMENT, INC.			1,508.00 002373
10/17/25 00067		10/01/25 92723	202510 310-51300-54000		*	175.00	
		SPECIAL DISTRICT FEE FY26					
				FLORIDA DEPARTMENT OF COMMERCE			175.00 002374
10/17/25 00072		10/17/25 22466174	202509 310-51300-31100		*	335.00	
		GENERAL ENGINEERING SEP25					
				DEWBERRY ENGINEERS INC.			335.00 002375
				NARC -NARCOOSSEE - BOH			

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
10/17/25	00043	9/15/25 503	202510 310-51300-31400	ASSESSMENT ROLL FY26	*	5,408.00	
		10/01/25 504	202510 310-51300-34000	MANAGEMENT FEES - OCT 25	*	4,823.83	
		10/01/25 504	202510 310-51300-35200	WEBSITE ADMIN - OCT 25	*	114.67	
		10/01/25 504	202510 310-51300-35100	INFORMATION TECH - OCT 25	*	143.33	
		10/01/25 504	202510 310-51300-31300	DISSEMINATION - OCT 25	*	119.50	
		10/01/25 504	202510 310-51300-51000	OFFICE SUPPLIES	*	.12	
		10/01/25 504	202510 310-51300-42000	POSTAGE	*	27.80	
		10/01/25 505	202510 320-53800-12000	FIELD MANAGEMENT - OCT 25	*	430.20	
		10/01/25 505	202510 330-53800-12000	FIELD MANAGEMENT - OCT 25	*	1,101.45	
		10/01/25 505	202510 340-53800-12000	FIELD MANAGEMENT - OCT 25	*	474.94	
		10/01/25 505	202510 350-53800-12000	FIELD MANAGEMENT - OCT 25	*	283.66	
				GOVERNMENTAL MANAGEMENT SERVICES-CF			12,927.50 002376
10/17/25	00087	10/10/25 13327	202509 310-51300-31500	GENERAL COUNSEL - SEP 25	*	486.50	
				KILINSKI VAN WYK PLLC			486.50 002377
10/17/25	00003	9/30/25 12477462	202509 310-51300-48000	NOT OF FY26 MEETINGS	*	238.18	
				ORLANDO SENTINEL COMMUNICATIONS			238.18 002378
10/17/25	00090	10/01/25 1003047C	202510 320-53800-46200	LANDSCAPE MAINT NC OCT25	*	4,681.31	
		10/01/25 1003047C	202510 330-53800-46200	LANDSCAPE MAINT LV OCT25	*	7,053.07	
		10/01/25 1003047C	202510 340-53800-46200	LANDSCAPE MAINT NP OCT25	*	5,021.21	
		10/01/25 1003047C	202510 350-53800-46200	LANDSCAPE MAINT GH OCT25	*	2,510.41	
				YELLOWSTONE LANDSCAPE			19,266.00 002379
10/21/25	00022	10/15/25 231699	202510 330-53800-46300	POND MAINT LV OCT25	*	479.38	
		10/15/25 231699	202510 350-53800-46300	POND MAINT GH OCT25	*	170.62	
				NARC -NARCOOSSEE - BOH			

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
		10/15/25 231700	202510 320-53800-46300		*	453.00	
		POND MAINT NC OCT25					
		10/15/25 231701	202510 340-53800-46300		*	451.00	
		POND MAINT NP OCT25					
APPLIED AQUATIC MANAGEMENT, INC.							1,554.00 002380

TOTAL FOR BANK A						217,936.79	
TOTAL FOR REGISTER						217,936.79	

NARC - NARCOOSSEE - BOH

SECTION 2

Narcoossee
Community Development District

Unaudited Financial Reporting
September 30, 2025



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Narcoossee
Community Development District
Combined Balance Sheet
September 30, 2025

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Reserve Funds</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash:				
Operating Account	\$ 190,770	\$ -	\$ -	\$ 190,770
Capital Reserve	\$ -	\$ -	\$ 244,992	\$ 244,992
Investments:				
Custody - Excess Funds	\$ 31,346	\$ -	\$ -	\$ 31,346
Series 2013 A-1/A-2				
Reserve A-1	\$ -	\$ 104,321	\$ -	\$ 104,321
Prepayment A-1	\$ -	\$ 789	\$ -	\$ 789
Reserve A-2	\$ -	\$ 51,289	\$ -	\$ 51,289
Revenue	\$ -	\$ 350,347	\$ -	\$ 350,347
Prepaid Expenses	\$ 36,095	\$ -	\$ -	\$ 36,095
Total Assets	\$ 258,211	\$ 506,746	\$ 244,992	\$ 1,009,949
Liabilities:				
Accounts Payable	\$ 2,568	\$ -	\$ -	\$ 2,568
Total Liabilities	\$ 2,568	\$ -	\$ -	\$ 2,568
Fund Balance:				
Assigned for:				
Capital Reserves	\$ -	\$ -	\$ 244,992	\$ 244,992
Designated	\$ 36,095	\$ -	\$ -	\$ 36,095
Nonspendable:				
Deposits and Prepaid Items	\$ 36,095	\$ -	\$ -	\$ 36,095
Restricted for:				
Debt Service Series 2013 A-1 & A-2	\$ -	\$ 506,746	\$ -	\$ 506,746
Unassigned	\$ 183,454	\$ -	\$ -	\$ 183,454
Total Fund Balances	\$ 255,643	\$ 506,746	\$ 244,992	\$ 1,007,381
Total Liabilities & Fund Balance	\$ 258,211	\$ 506,746	\$ 244,992	\$ 1,009,949

Narcoossee
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/25	Thru 09/30/25	Variance

Revenues:

Maintenance Assessments	\$ 592,710	\$ 592,710	\$ 613,663	\$ 20,953
Interest Income	\$ 753	\$ 753	\$ 1,338	\$ 585
Total Revenues	\$ 593,463	\$ 593,463	\$ 615,001	\$ 21,539

Expenditures:

General & Administrative:

Supervisor Fees	\$ 6,000	\$ 6,000	\$ 3,000	\$ 3,000
FICA Expense	\$ 459	\$ 459	\$ 230	\$ 230
Engineering Fees	\$ 7,800	\$ 7,800	\$ 6,913	\$ 888
Assessment Roll	\$ 5,250	\$ 5,250	\$ 5,250	\$ -
Attorney	\$ 12,000	\$ 12,000	\$ 17,719	\$ (5,719)
Annual Audit	\$ 3,150	\$ 3,150	\$ 3,105	\$ 45
Dissemination Agent	\$ 1,392	\$ 1,392	\$ 1,392	\$ -
Arbitrage	\$ 600	\$ 600	\$ 600	\$ -
Trustee Fees	\$ 3,000	\$ 3,000	\$ 2,963	\$ 37
Management Fees	\$ 56,200	\$ 56,200	\$ 56,200	\$ -
Information Technology	\$ 1,670	\$ 1,670	\$ 1,670	\$ (0)
Website Maintenance	\$ 1,336	\$ 1,336	\$ 1,336	\$ 0
Telephone	\$ 25	\$ 25	\$ -	\$ 25
Postage	\$ 450	\$ 450	\$ 295	\$ 155
Insurance	\$ 37,262	\$ 37,262	\$ 34,545	\$ 2,717
Printing & Binding	\$ 200	\$ 200	\$ 135	\$ 65
Legal Advertising	\$ 1,900	\$ 1,900	\$ 1,298	\$ 602
Other Current Charges	\$ 2,000	\$ 2,000	\$ 1,099	\$ 901
Office Supplies	\$ 50	\$ 50	\$ 121	\$ (71)
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Contingency	\$ 274	\$ 274	\$ -	\$ 274
Subtotal General & Administrative	\$ 141,193	\$ 141,193	\$ 138,045	\$ 3,147

Operations & Maintenance:

Nona Crest

Field Management	\$ 5,012	\$ 5,012	\$ 5,012	\$ -
Landscape Maintenance	\$ 55,767	\$ 55,767	\$ 56,708	\$ (941)
Irrigation Repairs	\$ 5,000	\$ 5,000	\$ 1,149	\$ 3,851
Lake Maintenance	\$ 4,684	\$ 4,684	\$ 5,280	\$ (596)
Wall Repairs/Cleaning	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
Feature Lighting	\$ 1,000	\$ 1,000	\$ 4,000	\$ (3,000)
Miscellaneous Common Area	\$ 5,000	\$ 5,000	\$ 3,841	\$ 1,159
Tree Trimming	\$ 24,384	\$ 24,384	\$ -	\$ 24,384
Subtotal Nona Crest	\$ 103,348	\$ 103,348	\$ 75,990	\$ 27,358

Narcoossee
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/25	Thru 09/30/25	Variance
La Vina				
Field Management	\$ 12,833	\$ 12,833	\$ 12,833	\$ -
Landscape Maintenance	\$ 84,021	\$ 84,021	\$ 85,439	\$ (1,418)
Irrigation Repairs	\$ 10,500	\$ 10,500	\$ -	\$ 10,500
Lake Maintenance	\$ 4,968	\$ 4,968	\$ 5,576	\$ (608)
Utilities	\$ 6,679	\$ 6,679	\$ 5,972	\$ 707
Wall Repairs/Cleaning	\$ 3,000	\$ 3,000	\$ 220	\$ 2,780
Solvino Streetlighting	\$ 3,485	\$ 3,485	\$ 2,829	\$ 655
Capri Streetlighting	\$ 4,433	\$ 4,433	\$ 3,120	\$ 1,313
Miscellaneous Common Area	\$ 5,000	\$ 5,000	\$ 9,137	\$ (4,137)
Tree Trimming	\$ 27,962	\$ 27,962	\$ -	
Subtotal La Vina	\$ 162,881	\$ 162,881	\$ 125,126	\$ 9,792
Nona Preserve				
Field Management	\$ 5,533	\$ 5,533	\$ 5,533	\$ -
Landscape Maintenance	\$ 59,816	\$ 59,816	\$ 60,826	\$ (1,010)
Irrigation Repairs	\$ 4,500	\$ 4,500	\$ 1,144	\$ 3,356
Lake Maintenance	\$ 4,722	\$ 4,722	\$ 5,256	\$ (534)
Wall Repairs/Cleaning	\$ 2,500	\$ 2,500	\$ 960	\$ 1,540
Miscellaneous Common Area	\$ 2,500	\$ 2,500	\$ 260	\$ 2,240
Tree Trimming	\$ 13,151	\$ 13,151	\$ -	\$ 13,151
Subtotal Nona Preserve	\$ 92,722	\$ 92,722	\$ 73,979	\$ 18,743
Parcels G & H				
Field Management	\$ 3,305	\$ 3,305	\$ 3,305	\$ -
Landscape Maintenance	\$ 29,906	\$ 29,906	\$ 30,411	\$ (505)
Lake Maintenance	\$ 1,768	\$ 1,768	\$ 1,984	\$ (216)
Tree Trimming	\$ 7,340	\$ 7,340	\$ -	\$ 7,340
Subtotal Parcels G & H	\$ 42,319	\$ 42,319	\$ 35,700	\$ 6,619
Total Expenditures	\$ 542,463	\$ 542,463	\$ 448,841	\$ 65,660
Excess (Deficiency) of Revenues over Expenditures	\$ 51,000		\$ 166,161	
<u>Other Financing Sources/(Uses):</u>				
Transfer Out to Capital Reserves	\$ (7,204)	\$ (7,204)	\$ (58,204)	\$ (51,000)
Reserve Contribution - Nona Crest	\$ (9,886)	\$ (9,886)	\$ -	\$ 9,886
Reserve Contribution - La Vina	\$ (9,960)	\$ (9,960)	\$ -	\$ 9,960
Reserve Contribution - Nona Preserve	\$ (8,379)	\$ (8,379)	\$ -	\$ 8,379
Reserve Contribution - Parcels G & H	\$ (22,775)	\$ (22,775)	\$ -	\$ 22,775
Total Other Financing Sources/(Uses)	\$ (58,204)	\$ (58,204)	\$ (58,204)	\$ 0
Net Change in Fund Balance	\$ (7,204)		\$ 107,957	
Fund Balance - Beginning	\$ 7,204		\$ 147,686	
Fund Balance - Ending	\$ -		\$ 255,643	

Narcoossee
Community Development District
Debt Service Fund Series 2013
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/25	Thru 09/30/25	Variance
Revenues:				
Assessments - Tax Roll	\$ 317,584	\$ 317,584	\$ 328,394	\$ 10,810
Interest	\$ 10,613	\$ 10,613	\$ 20,015	\$ 9,402
Total Revenues	\$ 328,196	\$ 328,196	\$ 348,409	\$ 20,212
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		\$ 40,255	
Fund Balance - Beginning	\$ 298,336		\$ 466,491	
Fund Balance - Ending	\$ 318,379		\$ 506,746	

Narcoossee
Community Development District
Combined Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/25	Thru 09/30/25	Variance
<u>Revenues</u>				
Interest	\$ 15	\$ 15	\$ 24	\$ 9
Reserve Contribution	\$ 51,000	\$ 51,000	\$ -	\$ (51,000)
Total Revenues	\$ 51,015	\$ 51,015	\$ 24	\$ (50,991)
<u>Expenditures:</u>				
Capital Projects	\$ 17,000	\$ 17,000	\$ -	\$ 17,000
Contingency	\$ 2,000	\$ 2,000	\$ 489	\$ 1,511
Well Repair	\$ 112,000	\$ 112,000	\$ 111,038	\$ 963
Total Expenditures	\$ 131,000	\$ 131,000	\$ 111,527	\$ 19,473
Excess (Deficiency) of Revenues over Expenditures	\$ (79,985)		\$ (111,503)	
<u>Other Financing Sources/(Uses)</u>				
Transfer In/(Out)	\$ 7,204	\$ 7,204	\$ 58,204	\$ 51,000
Total Other Financing Sources (Uses)	\$ 7,204	\$ 7,204	\$ 58,204	\$ 51,000
Net Change in Fund Balance	\$ (72,781)		\$ (53,299)	
Fund Balance - Beginning	\$ 311,427		\$ 298,291	
Fund Balance - Ending	\$ 238,647		\$ 244,992	

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	\$ 8,740	\$ 37,660	\$ 31,113	\$ 3,287	\$ 613,663
Interest Income	\$ 123	\$ 121	\$ 114	\$ 115	\$ 111	\$ 100	\$ 110	\$ 107	\$ 110	\$ 106	\$ 111	\$ 111	\$ 1,338
Total Revenues	\$ 123	\$ 24,246	\$ 168,665	\$ 19,401	\$ 254,153	\$ 40,162	\$ 7,906	\$ 19,107	\$ 8,850	\$ 37,767	\$ 31,223	\$ 3,398	\$ 615,001
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ -	\$ 600	\$ 800	\$ -	\$ -	\$ 800	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ 3,000
FICA Expense	\$ -	\$ -	\$ 46	\$ 61	\$ -	\$ -	\$ 61	\$ -	\$ 61	\$ -	\$ -	\$ -	\$ 230
Engineering Fees	\$ -	\$ 320	\$ -	\$ 480	\$ -	\$ 320	\$ -	\$ 173	\$ -	\$ 1,693	\$ 3,593	\$ 335	\$ 6,913
Assessment Roll	\$ 5,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,250
Attorney	\$ 731	\$ 1,777	\$ 1,856	\$ 3,213	\$ 173	\$ 3,722	\$ 699	\$ 2,308	\$ 40	\$ 2,715	\$ -	\$ 487	\$ 17,719
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,105
Dissemination Agent	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	\$ 1,392
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	\$ 4,683	\$ 4,683	\$ 4,683	\$ 4,683	\$ 56,200
Information Technology	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 1,670
Website Maintenance	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 1,336
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 2	\$ 3	\$ 39	\$ 49	\$ 78	\$ 6	\$ 7	\$ 84	\$ 13	\$ 6	\$ 3	\$ 4	\$ 295
Insurance	\$ 34,545	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,545
Printing & Binding	\$ -	\$ -	\$ 2	\$ -	\$ 87	\$ -	\$ 23	\$ -	\$ 3	\$ -	\$ 20	\$ 1	\$ 135
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219	\$ -	\$ -	\$ -	\$ 840	\$ -	\$ 238	\$ 1,298
Other Current Charges	\$ 136	\$ 149	\$ 152	\$ 129	\$ 127	\$ 114	\$ 81	\$ 106	\$ 105	\$ -	\$ -	\$ -	\$ 1,099
Office Supplies	\$ 19	\$ 0	\$ 0	\$ 0	\$ 0	\$ 101	\$ 0	\$ 0	\$ 0	\$ 0	\$ 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	\$ 7,721	\$ 6,071	\$ 10,303	\$ 8,665	\$ 6,114	\$ 138,045
Operations & Maintenance													
Nona Crest													
Field Management	\$ 418	\$ 418	\$ 418	\$ 418	\$ 418	\$ 418	\$ 418	\$ 418	\$ 418	\$ 418	\$ 418	\$ 418	\$ 5,012
Landscape Maintenance	\$ 4,545	\$ 5,487	\$ 4,545	\$ 4,681	\$ 4,681	\$ 4,681	\$ 4,681	\$ 4,681	\$ 4,681	\$ 4,681	\$ 4,681	\$ 4,681	\$ 56,708
Irrigation Repairs	\$ -	\$ -	\$ 682	\$ -	\$ 467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,149
Lake Maintenance	\$ 440	\$ 440	\$ 440	\$ 440	\$ 440	\$ 440	\$ 440	\$ 440	\$ 440	\$ 440	\$ 440	\$ 440	\$ 5,280
Wall Repairs/Cleaning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Feature Lighting	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Miscellaneous Common Area	\$ 260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,081	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 3,841
Tree Trimming	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Nona Crest	\$ 5,663	\$ 6,344	\$ 10,085	\$ 5,539	\$ 6,006	\$ 5,539	\$ 8,620	\$ 5,539	\$ 6,039	\$ 5,539	\$ 5,539	\$ 5,539	\$ 75,990

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	\$ 1,069	\$ 1,069	\$ 1,069	\$ 1,069	\$ 12,833
Landscape Maintenance	\$	6,848	\$ 8,266	\$ 6,848	\$ 7,053	\$ 7,053	\$ 7,053	\$ 7,053	\$ 7,053	\$ 7,053	\$ 7,053	\$ 7,053	\$ 7,053	\$ 85,439
Irrigation Repairs	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Maintenance	\$	465	\$ 465	\$ 465	\$ 465	\$ 465	\$ 465	\$ 465	\$ 465	\$ 465	\$ 465	\$ 465	\$ 465	\$ 5,576
Utilities	\$	566	\$ 670	\$ 594	\$ 417	\$ 430	\$ 478	\$ 508	\$ 499	\$ 488	\$ 389	\$ 462	\$ 470	\$ 5,972
Wall Repairs/Cleaning	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220
Solvino Streetlighting	\$	234	\$ 234	\$ 234	\$ 236	\$ 236	\$ 236	\$ 236	\$ 236	\$ 236	\$ 236	\$ 236	\$ 236	\$ 2,829
Capri Streetlighting	\$	333	\$ 333	\$ 333	\$ 336	\$ 336	\$ 336	\$ 336	\$ 336	\$ 110	\$ 110	\$ 110	\$ 110	\$ 3,120
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	\$ 9,421	\$ 9,322	\$ 9,395	\$ 9,403	\$ 125,126
Nona Preserve														
Field Management	\$	461	\$ 461	\$ 461	\$ 461	\$ 461	\$ 461	\$ 461	\$ 461	\$ 461	\$ 461	\$ 461	\$ 461	\$ 5,533
Landscape Maintenance	\$	4,875	\$ 5,885	\$ 4,875	\$ 5,021	\$ 5,021	\$ 5,021	\$ 5,021	\$ 5,021	\$ 5,021	\$ 5,021	\$ 5,021	\$ 5,021	\$ 60,826
Irrigation Repairs	\$	-	\$ -	\$ -	\$ -	\$ 798	\$ -	\$ -	\$ -	\$ 346	\$ -	\$ -	\$ -	\$ 1,144
Wall Repairs/Cleaning	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 960	\$ -	\$ -	\$ -	\$ 960
Lake Maintenance	\$	438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 5,256
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	\$ 7,226	\$ 5,920	\$ 5,920	\$ 5,920	\$ 73,979
Parcels G & H														
Field Management	\$	275	\$ 275	\$ 275	\$ 275	\$ 275	\$ 275	\$ 275	\$ 275	\$ 275	\$ 275	\$ 275	\$ 275	\$ 3,305
Landscape Maintenance	\$	2,437	\$ 2,942	\$ 2,437	\$ 2,510	\$ 2,510	\$ 2,510	\$ 2,510	\$ 2,510	\$ 2,510	\$ 2,510	\$ 2,510	\$ 2,510	\$ 30,411
Lake Maintenance	\$	165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 1,984
Tree Trimming	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Parcels G & H	\$	2,878	\$ 3,383	\$ 2,878	\$ 2,951	\$ 2,951	\$ 2,951	\$ 2,951	\$ 2,951	\$ 2,951	\$ 2,951	\$ 2,951	\$ 2,951	\$ 35,700
Total Expenditures	\$	77,610	\$ 34,849	\$ 36,025	\$ 33,770	\$ 31,380	\$ 38,414	\$ 36,860	\$ 31,790	\$ 31,709	\$ 34,035	\$ 32,471	\$ 29,928	\$ 448,841
Excess Revenues (Expenditures)	\$	(77,486)	\$ (10,603)	\$ 132,640	\$ (14,369)	\$ 222,773	\$ 1,747	\$ (28,954)	\$ (12,683)	\$ (22,859)	\$ 3,732	\$ (1,247)	\$ (26,530)	\$ 166,161
Other Financing Sources/Uses:														
Capital Reserve Transfer Out	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (58,204)	\$ -	\$ -	\$ (58,204)
Total Other Financing Sources/Uses	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (58,204)	\$ -	\$ -	\$ (58,204)
Net Change in Fund Balance	\$	(77,486)	\$ (10,603)	\$ 132,640	\$ (14,369)	\$ 222,773	\$ 1,747	\$ (28,954)	\$ (12,683)	\$ (22,859)	\$ (54,472)	\$ (1,247)	\$ (26,530)	\$ 107,957

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%
<i>Date</i>	<i>Distribution</i>	<i>Gross Amount</i>	<i>Discount/Penalty</i>	<i>Commission</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>General Fund</i>	<i>Series 2013 Debt Service</i>	<i>Total</i>
11/8/24	#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
6/12/25	#12	\$ -	\$ -	\$ -	\$ 4,251.17	\$ 4,251.17	\$ 2,769.24	\$ 1,481.93	\$ 4,251.17
6/13/25	#13	\$ 9,398.39	\$ (232.62)	\$ -	\$ -	\$ 9,165.77	\$ 5,970.65	\$ 3,195.12	\$ 9,165.77
7/15/25	Delinquent	\$ 57,813.86	\$ -	\$ -	\$ -	\$ 57,813.86	\$ 37,660.39	\$ 20,153.47	\$ 57,813.86
8/15/25	Delinquent	\$ 47,021.31	\$ (187.23)	\$ -	\$ 927.93	\$ 47,762.01	\$ 31,112.53	\$ 16,649.48	\$ 47,762.01
9/12/25	Interest	\$ 1,058.65	\$ -	\$ -	\$ -	\$ 1,058.65	\$ 689.61	\$ 369.04	\$ 1,058.65
9/15/25	Delinquent	\$ 3,870.95	\$ (0.01)	\$ -	\$ 116.13	\$ 3,987.07	\$ 2,597.21	\$ 1,389.86	\$ 3,987.07
Total		\$ 971,129.56	\$ (34,273.37)	\$ (605.65)	\$ 5,806.41	\$ 942,056.95	\$ 613,663.03	\$ 328,393.92	\$ 942,056.95

103%	Net Percent Collected
0	Balance Remaining to Collect