Narcoossee
Community Development District

Agenda

August 25, 2026

AGENDA

Narcoossee

Community Development District

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

August 18, 2026

Board of Supervisors
Narcoossee Community
Development District

The Board of Supervisors of the Narcoossee Community Development District will meet **Tuesday, August 25, 2026 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. Acceptance of Resignation of Supervisor Garrett
   B. Appointment of Individual to Fill Vacancies Seats No. 1 & 4
   C. Administration of Oaths of Office to Newly Appointed Supervisors
   D. Consideration of Resolution 2026-06 Electing Officers
4. Approval of Minutes of the May 26, 2026, Board of Supervisors Meeting
5. Consideration of Resolution 2026-07 Ratifying the Resetting of Fiscal Year 2027 Budget Adoption Public Hearing
6. Public Hearing
   A. Consideration of Resolution 2026-08 Adopting the Fiscal Year 2027 Approved Budget and Appropriating Funds
   B. Consideration of Resolution 2026-09 Imposing Fiscal Year 2027 Special Assessments and Certifying an Assessment Roll
7. Consideration of Resolution 2026-10 Declaring Vacant Seat
8. Presentation of Fiscal Year 2025 Financial Audit
9. Consideration of Fiscal Year 2027 Non- Ad Valorem Assessment Administration Agreement with Orange County Property Appraiser
10. Staff Reports
    A. Attorney
    B. Engineer

C. District Manager's Report

   i. Approval of Check Register

   ii. Balance Sheet and Income Statement

   iii. Consideration of Resolution 2026-11 Adopting FY2027 Meeting Schedule

   iv. District Goals and Objectives

      a. Adoption of the Fiscal Year 2027 Goals & Objectives

      b. Review of Approved Fiscal Year 2026 Goals & Objectives Authorizing Chair to Execute Final Form

D. Field Report

11. Other Business
12. Supervisors Requests
13. Next Meeting Date- September 22, 2026
14. Adjournment

SECTION III

SECTION A

Begin forwarded message:

From: Eli Garrett <eligarrett.narcoosseecdd@gmail.com>
Subject: Resigning
Date: July 8, 2026 at 9:41:53 AM EDT
To: Jason Showe <jshowe@gmscfl.com>

I am resigning from my seat, effective immediately.

Eli Garrett

SECTION D

RESOLUTION 2026-06

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 ________ 2026.

ATTEST:

NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

____
Chairperson, Board of Supervisors

MINUTES

MINUTES OF MEETING
NARCOOSSEE
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Narcoossee Community Development District was held Tuesday, **May 26, 2026** 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
Eli Garrett	Assistant Secretary

Also present were:

Jason Showe	District Manager, GMS
Alan Scheerer	Field Manager, GMS
Rey Malave *by phone*	District Engineer
Patrick Collins	District Counsel, Kilinski Van Wyk
Karly Chambers	GMS

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**

Mr. Showe stated for the record that there were no members of the public present for public comment and the next item followed.

THIRD ORDER OF BUSINESS **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

Mr. Showe stated the Board currently has Seat No. 4 vacant. He opened this time up for any nominations. Hearing no nominations, Mr. Showe stated they would keep this item on the agenda.

FOURTH ORDER OF BUSINESS **Approval of the Minutes of the March 24, 2026 Board of Supervisors Meeting**

Mr. Showe presented the minutes from the March 24, 2026 Board of Supervisors meetings and asked for any comments, corrections, or changes. The Board had no changes to the minutes.

On MOTION by Mr. Giercyk, seconded by Mr. Garrett, with all in favor, the Minutes of the March 24, 2026 Board of Supervisors Meetings, were approved.

FIFTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

Mr. Collins provided updates on the state's 2026 legislative session. He stated that while no increase is expected for the upcoming fiscal year, insurance premiums may rise the following year. He explained that the state increased the sovereign immunity threshold, which is basically how much they can sue the government for. He also noted that the state approved a recall election process for CDD Supervisors.

B. Engineer

Mr. Malave stated they are in the process of preparing their annual inspection as required by the bond holders, which is due by the end of June. He reminded the Board that the state requires a stormwater needs report every five years, with the next update due by July 1, 2027. He explained that because the last report was completed four years ago, they will schedule the upcoming update for early next year before submitting it to the state.

C. District Manager's Report

i. Approval of Check Register

Mr. Showe presented the check register which was provided in the agenda package for review totaling $262,762.29. He explained that a big portion of that total amount is transfers to the debt service.

On MOTION by Mr. Turner, 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. No action was required from the Board and the next item followed.

iii. Presentation of Registered Voters – 1,965

Mr. Showe presented the number of registered voters as 1,965, which is up from 1,941.

**Supervisor Hanze joined the meeting in person at this time.*

D. Field Report

Mr. Scheerer presented the field report. His report included the remaining letters needed for installation, an irrigation meter repair on Dowden Road, monitoring all the bleed-down pipes for the outfall structures in advance of hurricane season starting June 1, starting the tree lifting between the sidewalk and curb for the trees on Dowden and Narcoossee Roads starting June 8. Mr. Scheerer concluded his field report. A Supervisor asked Mr. Scheerer what the schedule was for the new signs going in. Mr. Scheerer responded that they didn't have a schedule because they are in the permitting process currently. He added that as soon as he receives an update on the schedule, he will pass it along to the Board.

SIXTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

SEVENTH ORDER OF BUSINESS Supervisors Requests

Mr. Showe asked for any Supervisor requests.

Mr. Giercyk requested replacement of missing signs. He provided a map identifying the areas with missing signs. Mr. Scheerer responded that this matter will be addressed.

It was noted that there have been issues with people tailgating into the community and fishing on the lake side.

EIGHTH ORDER OF BUSINESS **Next Meeting Date – July 28, 2026**

Mr. Showe stated the next meeting is July 28, 2026.

NINTH ORDER OF BUSINESS **Adjournment**

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

_______________________________ Secretary/Assistant Secretary

_______________________________ Chairman/Vice Chairman

SECTION V

RESOLUTION 2026-07

A RESOLUTION OF THE NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT RE-SETTING THE DATE AND TIME OF THE PUBLIC HEARING ON THE PROPOSED BUDGET FOR FISCAL YEAR 2027 AND AMENDING RESOLUTION 2026-04 TO SET THE PUBLIC HEARING THEREON FOR AUGUST 25, 2026 AT 3:00 PM AT THE OFFICES OF GMS, CFL, 6200 LEE VISTA BLVD., SUITE 300, ORLANDO, FLORIDA.

WHEREAS, the District Manager has heretofore prepared and submitted a proposed budget to the Board for Fiscal Year 2027; and

WHEREAS, the Board of Supervisors considered said proposed budget and approved resolution **2026-04** approving the budget for the District and set the hearing thereon for **July 28, 2026 at 3:00 PM at the Offices of GMS, CFL, 6200 Lee Vista Blvd., Suite 300, Orlando, Florida**; and

WHEREAS, due to lack of obtaining a quorum to hold the meeting, the District Manager changed the date and time for the public hearing to **August 25, 2026 at 3:00 PM at the Offices of GMS, CFL, 6200 Lee Vista Blvd., Suite 300, Orlando, Florida** and caused notice of such hearing to be provided as required by law.

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

1. Resolution **2026-04** is hereby amended to change the date and time of the public hearing on the adoption of the proposed Fiscal Year 2027 operating budget to:

Date: **August 25, 2026**
Hour: **3:00 PM**
Place: **Offices of GMS, CFL**
6200 Lee Vista Blvd., Suite 300
Orlando, FL 32822

2. The actions of the District Manager in re-scheduling the hearing on the proposed budgets for Fiscal Year 2027 are hereby ratified.

Adopted this **25th day of August 2026**.

ATTEST:

NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

By:_______________________________

Its:_______________________________

SECTION VI

SECTION A

RESOLUTION 2026-08

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, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to June 15, 2026, submitted to the Board of Supervisors ("**Board**") of the Narcoossee Community Development District ("**District**") the proposed budget ("**Proposed Budget**") for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"), 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 Statute*s; 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, 2027."

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 2027, 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:

GENERAL FUND	$__________________
DEBT SERVICE FUND (SERIES 2013 A-1)	$__________________
DEBT SERVICE FUND (SERIES 2013 A-2)	$__________________
CAPITAL RESERVE FUND	$__________________
TOTAL ALL FUNDS	**$__________________**

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2027 or within sixty (60) days following the end of the Fiscal Year 2027 may amend its Adopted Budget for that Fiscal Year as follows:

a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of $10,000 or 10% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

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

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

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

PASSED AND ADOPTED THIS 25th DAY OF AUGUST, 2026.

ATTEST:

NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

By:_____________________________

Its:_____________________________

Exhibit A: Adopted Budget for Fiscal Year 2027

Narcoossee

Community Development District

Proposed Budget

FY 2027

Table of Contents

Narcoossee

Community Development District

Proposed Budget

General Fund

	Adopted Budget FY2026	Actual thru 6/30/26	Projected Next 3 Months	Total Projected 9/30/26	Proposed Budget FY2027
Revenues					
Maintenance Assessments	$ 592,867	$ 550,081	$ 42,786	$ 592,867	$ 593,463
Interest	$ 595	$ 5,034	$ 839	$ 5,873	$ 2,936
Beginning Fund Balance*	$ 12,626	$ 112,543	$ -	$ 112,543	$ -
Total Revenues	**$ 606,089**	**$ 667,658**	**$ 43,625**	**$ 711,283**	**$ 596,399**
Expenditures					
Administrative					
Supervisor Fees	$ 6,000	$ 2,800	$ 1,500	$ 4,300	$ 6,000
FICA Expense	$ 459	$ 214	$ 115	$ 329	$ 459
Engineering Fees	$ 7,800	$ 1,795	$ 6,005	$ 7,800	$ 7,800
Assessment Roll	$ 5,408	$ 5,408	$ -	$ 5,408	$ 5,678
Attorney	$ 18,000	$ 13,872	$ 4,128	$ 18,000	$ 18,000
Annual Audit	$ 3,150	$ 2,850	$ -	$ 2,850	$ 3,000
Dissemination Agent	$ 1,434	$ 1,076	$ 359	$ 1,434	$ 1,505
Arbitrage	$ 600	$ 600	$ -	$ 600	$ 600
Trustee Fees	$ 3,259	$ 3,136	$ -	$ 3,136	$ 3,259
Management Fees	$ 57,886	$ 43,414	$ 14,471	$ 57,886	$ 60,780
Information Technology	$ 1,720	$ 1,290	$ 430	$ 1,720	$ 1,806
Website Maintenance	$ 1,376	$ 1,032	$ 344	$ 1,376	$ 1,445
Telephone	$ 25	$ -	$ 6	$ 6	$ 25
Postage	$ 450	$ 187	$ 113	$ 299	$ 450
Insurance	$ 42,851	$ 34,860	$ -	$ 34,860	$ 40,089
Printing & Binding	$ 200	$ 21	$ 50	$ 71	$ 200
Legal Advertising	$ 1,900	$ 922	$ 978	$ 1,900	$ 1,900
Other Current Charges	$ 2,000	$ 284	$ 420	$ 704	$ 2,000
Office Supplies	$ 50	$ 2	$ 13	$ 15	$ 50
Dues, Licenses & Subscriptions	$ 175	$ 175	$ -	$ 175	$ 175
Contingency	$ 274	$ -	$ 274	$ 274	$ 274
Administrative Expenses	**$ 155,017**	**$ 113,938**	**$ 29,205**	**$ 143,143**	**$ 155,496**
Maintenance					
Field Management	$ 27,483	$ 20,612	$ 6,871	$ 27,483	$ 28,857
Landscape Maintenance	$ 245,053	$ 178,957	$ 57,798	$ 236,755	$ 238,128
Irrigation Repairs	$ 20,000	$ 3,520	$ 5,000	$ 8,520	$ 20,000
Lake Maintenance	$ 18,096	$ 12,432	$ 6,216	$ 18,648	$ 19,764
Utilities	$ 7,347	$ 2,853	$ 4,494	$ 7,347	$ 7,347
Wall Repairs/Cleaning	$ 8,000	$ 1,310	$ 4,190	$ 5,500	$ 8,000
Feature Lighting	$ 4,000	$ -	$ 2,000	$ 2,000	$ 4,000
Solvino Streetlighting	$ 3,485	$ 1,905	$ 710	$ 2,614	$ 3,485
Capri Streetlighting	$ 4,433	$ 1,010	$ 600	$ 1,610	$ 4,433
Miscellaneous Common Area	$ 12,500	$ 10,259	$ 1,250	$ 11,509	$ 12,500
Tree Trimming	$ 69,000	$ -	$ 69,000	$ 69,000	$ 69,000
Total Maintenance Expenditures	**$ 419,397**	**$ 232,856**	**$ 158,129**	**$ 390,985**	**$ 415,513**
Other Sources/(Uses)					
Transfer Out to Capital Reserves	$ 31,675	$ -	$ 177,154	$ 177,154	$ 25,390
Total Other Sources/(Uses)	**$ 31,675**	**$ -**	**$ 177,154**	**$ 177,154**	**$ 25,390**
Total Expenditures	**$ 606,089**	**$ 346,794**	**$ 364,489**	**$ 711,283**	**$ 596,399**
Excess Revenues/(Expenditures)*	$ -	$ 320,864	$ (320,864)	$ -	$ -

*** Reduced for First Quarter Operating**

Net Assessments	$593,463
Add: Discounts & Collections 6%	$37,881
Gross Assessments	$631,343

Narcoossee
Community Development District
General Fund Budget

Revenues:

Maintenance Assessments

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

Interest

Represents interest income earned on the District's operating funds held throughout 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, Kilinski Van Wyk, 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.

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.

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.

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	***Annual Costs***
▪ *Landscape Maintenance: Contract Cost of $19,844 monthly*	*$238,128*
▪ ***Total Costs***	***$238.128***

Irrigation Repairs

Irrigation maintenance expenditures that may occur during the fiscal year.

Narcoossee
Community Development District
General Fund Budget

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 $1,647 monthly*	*$19,764*
▪ ***Total Costs***	***$19,764***

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*	*$217.8*
▪ ***Total Costs***	***$7,347***

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.

Transfer Out – Capital Reserve Fund

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

Narcoossee

Community Development District

Proposed Budget

Maintenance Assessment Calculation

Subdivision		Track		Units	Annual Gross Maintenance Per Unit FY26	Proposed Gross Maintenance Per Unit FY27	Increase (Decrease)	O&M
NonaCrest		C	SF50	159	$ 556.05	$ 556.05	$ -	$ 88,413
		D	SF70	110	$ 556.05	$ 556.05	$ -	$ 61,166
				269				
LaVina								
	Mirabella	A	SF50	107	$ 755.66	$ 755.66	$ -	$ 80,855
	Ziani	B	SF75	66	$ 755.66	$ 755.66	$ -	$ 49,873
	Capri	E	SF50	48	$ 853.90	$ 853.90	$ -	$ 40,987
	Solvino	F	SF50	50	$ 829.80	$ 829.80	$ -	$ 41,490
				271				
Lake Nona Preserve		K	Multi	228	$ 579.97	$ 579.97	$ -	$ 132,234
		G	Comm/Office	130704	$ 0.22	$ 0.22	$ -	$ 28,753
		G	Multi Family	420	$ 219.98	$ 219.98	$ -	$ 92,394
		H	Comm/Office	69000	$ 0.22	$ 0.22	$ -	$ 15,179
Total Gross Assessments								**$ 631,343**

Narcoossee

Community Development District

Proposed Budget

Debt Service Fund

	Adopted Budget FY2026	Actual thru 6/30/26	Projected Next 3 Months	Total Projected 9/30/26	Proposed Budget FY2027
Revenues					
Assessments - Tax Roll	$ 317,584	$ 294,369	$ 23,215	$ 317,584	$ 317,584
Interest Income	$ 10,451	$ 13,223	$ 2,204	$ 15,426	$ 7,713
Carry Forward Surplus	$ 341,212	$ 351,867	$ -	$ 351,867	$ 375,754
Total Revenues	**$ 669,247**	**$ 659,459**	**$ 25,419**	**$ 684,877**	**$ 701,051**
Expenditures					
Series 2013A-1					
Interest - 11/1	$ 28,921	$ 28,921	$ -	$ 28,921	$ 25,921
Principal - 5/1	$ 150,000	$ 150,000	$ -	$ 150,000	$ 160,000
Interest - 5/1	$ 28,921	$ 28,921	$ -	$ 28,921	$ 25,921
Series 2013A-2					
Interest - 11/1	$ 18,141	$ 18,141	$ -	$ 18,141	$ 16,313
Principal - 5/1	$ 65,000	$ 65,000	$ -	$ 65,000	$ 70,000
Interest - 5/1	$ 18,141	$ 18,141	$ -	$ 18,141	$ 16,313
Total Expenditures	**$ 309,124**	**$ 309,124**	**$ -**	**$ 309,124**	**$ 314,468**
Excess Revenues/(Expenditures)*	**$ 360,123**	**$ 350,335**	**$ 25,419**	**$ 375,754**	**$ 386,583**

Series 2013A-1	Nov 1, 2027	$ 22,721
Series 2013A-2	Nov 1, 2027	$ 14,344
		$37,065

Net Assessments	$317,584
Add: Discounts & Collections	$20,271
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	Principal	Interest	Total
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
		$ 1,255,000.00	**$ 216,182.50**	**$ 1,650,103.75**

Narcoossee

Community Development District

Series 2013 A-2 Special Assessment Bonds

Amortization Schedule

Date	Balance	Principal	Interest	Total
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
		$ 580,000.00	**$ 136,687.50**	**$ 799,828.13**

Narcoossee
Community Development District
Proposed Budget
Debt Assessment Calculation

Subdivision	Track		Units	Proposed FY2027 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

Proposed Budget

Combined Capital Reserve Fund

	Adopted Budget FY2026	Actual thru 6/30/26	Projected Next 3 Months	Total Projected 9/30/26	Proposed Budget FY2027
Revenues					
Transfer In	$ 31,675	$ -	$ 177,154	$ 177,154	$ 25,390
Interest	$ 12	$ 2,150	$ 806	$ 2,956	$ 1,478
Carry Forward Surplus	$ 225,520	$ 244,992	$ -	$ 244,992	$ 347,860
Total Revenues	**$ 257,207**	**$ 247,142**	**$ 177,961**	**$ 425,102**	**$ 374,728**
Expenditures					
Contingency	$ 2,000	$ 2,242	$ -	$ 2,242	$ 2,000
Mirabella Sign Refurbishment	$ 15,000	$ 6,490	$ 6,510	$ 13,000	$ -
Mirabella Wall Repairs	$ -	$ 21,500	$ -	$ 21,500	$ 25,000
Ziani Sign Refurbishment	$ 15,000	$ 4,841	$ 5,159	$ 10,000	$ -
Ziani Wall Repairs	$ -	$ 21,500	$ -	$ 21,500	$ 25,000
Nona Preserve Sign Refurbishment	$ 23,000	$ 3,939	$ 5,061	$ 9,000	$ -
Total Expenditures	**$ 55,000**	**$ 60,512**	**$ 16,730**	**$ 77,242**	**$ 52,000**
Excess Revenues/(Expenditures)	**$ 202,207**	**$ 186,630**	**$ 161,231**	**$ 347,860**	**$ 322,728**

SECTION B

RESOLUTION 2026-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2027; 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, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"), 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 2027; 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.

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 25th DAY OF AUGUST, 2026.

ATTEST:

NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT

____
Secretary / Assistant Secretary

By: _____________________________

Its: ______________________________

Exhibit A: Adopted Budget for Fiscal Year 2027
Exhibit B: Assessment Roll

Narcoossee CDD
FY 27 Assessment Roll

Parcel ID	**O&M**	**Debt**	**Total**
06-24-31-0000-00-001	$15,179.00	$13,800.00	$28,979.00
06-24-31-4104-00-010	$556.05	$481.81	$1,037.86
06-24-31-4104-00-020	$556.05	$481.81	$1,037.86
06-24-31-4104-00-030	$556.05	$481.81	$1,037.86
06-24-31-4104-00-040	$556.05	$481.81	$1,037.86
06-24-31-4104-00-050	$556.05	$481.81	$1,037.86
06-24-31-4104-00-060	$556.05	$481.81	$1,037.86
06-24-31-4104-00-070	$556.05	$481.81	$1,037.86
06-24-31-4104-00-080	$556.05	$481.81	$1,037.86
06-24-31-4104-00-090	$556.05	$481.81	$1,037.86
06-24-31-4104-00-100	$556.05	$481.81	$1,037.86
06-24-31-4104-00-110	$556.05	$481.81	$1,037.86
06-24-31-4104-00-120	$556.05	$481.81	$1,037.86
06-24-31-4104-00-130	$556.05	$481.81	$1,037.86
06-24-31-4104-00-140	$556.05	$481.81	$1,037.86
06-24-31-4104-00-150	$556.05	$481.81	$1,037.86
06-24-31-4104-00-160	$556.05	$481.81	$1,037.86
06-24-31-4104-00-170	$556.05	$481.81	$1,037.86
06-24-31-4104-00-180	$556.05	$481.81	$1,037.86
06-24-31-4104-00-190	$556.05	$481.81	$1,037.86
06-24-31-4104-00-200	$556.05	$481.81	$1,037.86
06-24-31-4104-00-210	$556.05	$481.81	$1,037.86
06-24-31-4104-00-220	$556.05	$481.81	$1,037.86
06-24-31-4104-00-230	$556.05	$481.81	$1,037.86
06-24-31-4104-00-240	$556.05	$481.81	$1,037.86
06-24-31-4104-00-250	$556.05	$481.81	$1,037.86
06-24-31-4104-00-260	$556.05	$481.81	$1,037.86
06-24-31-4104-00-270	$556.05	$481.81	$1,037.86
06-24-31-4104-00-280	$556.05	$481.81	$1,037.86
06-24-31-4104-00-290	$556.05	$481.81	$1,037.86
06-24-31-4104-00-300	$556.05	$481.81	$1,037.86
06-24-31-4104-00-310	$556.05	$481.81	$1,037.86
06-24-31-4104-00-320	$556.05	$481.81	$1,037.86
06-24-31-4104-00-330	$556.05	$481.81	$1,037.86
06-24-31-4104-00-340	$556.05	$481.81	$1,037.86
06-24-31-4104-00-350	$556.05	$481.81	$1,037.86
06-24-31-4104-00-360	$556.05	$481.81	$1,037.86
06-24-31-4104-00-370	$556.05	$481.81	$1,037.86
06-24-31-4104-00-380	$556.05	$481.81	$1,037.86
06-24-31-4104-00-390	$556.05	$481.81	$1,037.86
06-24-31-4104-00-400	$556.05	$481.81	$1,037.86
06-24-31-4104-00-410	$556.05	$481.81	$1,037.86
06-24-31-4104-00-420	$556.05	$481.81	$1,037.86
06-24-31-4104-00-430	$556.05	$481.81	$1,037.86

Parcel ID	**O&M**	**Debt**	**Total**
06-24-31-4104-00-440	$556.05	$481.81	$1,037.86
06-24-31-4104-00-450	$556.05	$481.81	$1,037.86
06-24-31-4104-00-460	$556.05	$481.81	$1,037.86
06-24-31-4104-00-470	$556.05	$481.81	$1,037.86
06-24-31-4104-00-480	$556.05	$481.81	$1,037.86
06-24-31-4104-00-490	$556.05	$481.81	$1,037.86
06-24-31-4104-00-500	$556.05	$481.81	$1,037.86
06-24-31-4104-00-510	$556.05	$481.81	$1,037.86
06-24-31-4104-00-520	$556.05	$481.81	$1,037.86
06-24-31-4104-00-530	$556.05	$481.81	$1,037.86
06-24-31-4104-00-540	$556.05	$481.81	$1,037.86
06-24-31-4104-00-550	$556.05	$481.81	$1,037.86
06-24-31-4104-00-560	$556.05	$481.81	$1,037.86
06-24-31-4104-00-570	$556.05	$481.81	$1,037.86
06-24-31-4104-00-580	$556.05	$481.81	$1,037.86
06-24-31-4104-00-590	$556.05	$481.81	$1,037.86
06-24-31-4104-00-600	$556.05	$481.81	$1,037.86
06-24-31-4104-00-610	$556.05	$481.81	$1,037.86
06-24-31-4104-00-620	$556.05	$481.81	$1,037.86
06-24-31-4104-00-630	$556.05	$481.81	$1,037.86
06-24-31-4104-00-640	$556.05	$481.81	$1,037.86
06-24-31-4104-00-650	$556.05	$481.81	$1,037.86
06-24-31-4104-00-660	$556.05	$481.81	$1,037.86
06-24-31-4104-00-670	$556.05	$481.81	$1,037.86
06-24-31-4104-00-680	$556.05	$481.81	$1,037.86
06-24-31-4104-00-690	$556.05	$481.81	$1,037.86
06-24-31-4104-00-700	$556.05	$481.81	$1,037.86
06-24-31-4104-00-710	$556.05	$481.81	$1,037.86
06-24-31-4104-00-720	$556.05	$481.81	$1,037.86
06-24-31-4104-00-730	$556.05	$481.81	$1,037.86
06-24-31-4104-00-740	$556.05	$481.81	$1,037.86
06-24-31-4104-00-750	$556.05	$481.81	$1,037.86
06-24-31-4104-00-760	$556.05	$481.81	$1,037.86
06-24-31-4104-00-770	$556.05	$481.81	$1,037.86
06-24-31-4104-00-780	$556.05	$481.81	$1,037.86
06-24-31-4104-00-790	$556.05	$481.81	$1,037.86
06-24-31-4104-00-800	$556.05	$481.81	$1,037.86
06-24-31-4104-00-810	$556.05	$481.81	$1,037.86
06-24-31-4104-00-820	$556.05	$481.81	$1,037.86
06-24-31-4104-00-830	$556.05	$481.81	$1,037.86
06-24-31-4104-00-840	$556.05	$481.81	$1,037.86
06-24-31-4104-00-850	$556.05	$481.81	$1,037.86
06-24-31-4104-00-860	$556.05	$481.81	$1,037.86
06-24-31-4104-00-870	$556.05	$481.81	$1,037.86
06-24-31-4104-00-880	$556.05	$481.81	$1,037.86
06-24-31-4104-00-890	$556.05	$481.81	$1,037.86
06-24-31-4104-00-900	$556.05	$481.81	$1,037.86

Parcel ID	**O&M**	**Debt**	**Total**
06-24-31-4104-00-910	$556.05	$481.81	$1,037.86
06-24-31-4104-00-920	$556.05	$481.81	$1,037.86
06-24-31-4104-00-930	$556.05	$481.81	$1,037.86
06-24-31-4104-00-940	$556.05	$481.81	$1,037.86
06-24-31-4104-00-950	$556.05	$481.81	$1,037.86
06-24-31-4104-00-960	$556.05	$481.81	$1,037.86
06-24-31-4104-00-970	$556.05	$481.81	$1,037.86
06-24-31-4104-00-980	$556.05	$481.81	$1,037.86
06-24-31-4104-00-990	$556.05	$481.81	$1,037.86
06-24-31-4104-01-000	$556.05	$481.81	$1,037.86
06-24-31-4104-01-010	$556.05	$481.81	$1,037.86
06-24-31-4104-01-020	$556.05	$481.81	$1,037.86
06-24-31-4104-01-030	$556.05	$481.81	$1,037.86
06-24-31-4104-01-040	$556.05	$481.81	$1,037.86
06-24-31-4104-01-050	$556.05	$481.81	$1,037.86
06-24-31-4104-01-060	$556.05	$481.81	$1,037.86
06-24-31-4104-01-070	$556.05	$481.81	$1,037.86
06-24-31-4104-01-080	$556.05	$481.81	$1,037.86
06-24-31-4104-01-090	$556.05	$481.81	$1,037.86
06-24-31-4104-01-100	$556.05	$481.81	$1,037.86
06-24-31-4104-01-110	$556.05	$481.81	$1,037.86
06-24-31-4104-01-120	$556.05	$301.13	$857.18
06-24-31-4104-01-130	$556.05	$301.13	$857.18
06-24-31-4104-01-140	$556.05	$301.13	$857.18
06-24-31-4104-01-150	$556.05	$301.13	$857.18
06-24-31-4104-01-160	$556.05	$301.13	$857.18
06-24-31-4104-01-170	$556.05	$301.13	$857.18
06-24-31-4104-01-180	$556.05	$301.13	$857.18
06-24-31-4104-01-190	$556.05	$301.13	$857.18
06-24-31-4104-01-200	$556.05	$301.13	$857.18
06-24-31-4104-01-210	$556.05	$301.13	$857.18
06-24-31-4104-01-220	$556.05	$301.13	$857.18
06-24-31-4104-01-230	$556.05	$301.13	$857.18
06-24-31-4104-01-240	$556.05	$301.13	$857.18
06-24-31-4104-01-250	$556.05	$301.13	$857.18
06-24-31-4104-01-260	$556.05	$301.13	$857.18
06-24-31-4104-01-270	$556.05	$301.13	$857.18
06-24-31-4104-01-280	$556.05	$301.13	$857.18
06-24-31-4104-01-290	$556.05	$301.13	$857.18
06-24-31-4104-01-300	$556.05	$301.13	$857.18
06-24-31-4104-01-310	$556.05	$301.13	$857.18
06-24-31-4104-01-320	$556.05	$301.13	$857.18
06-24-31-4104-01-330	$556.05	$301.13	$857.18
06-24-31-4104-01-340	$556.05	$301.13	$857.18
06-24-31-4104-01-350	$556.05	$301.13	$857.18
06-24-31-4104-01-360	$556.05	$301.13	$857.18
06-24-31-4104-01-370	$556.05	$301.13	$857.18

Parcel ID	**O&M**	**Debt**	**Total**
06-24-31-4104-01-380	$556.05	$301.13	$857.18
06-24-31-4104-01-390	$556.05	$301.13	$857.18
06-24-31-4104-01-400	$556.05	$301.13	$857.18
06-24-31-4104-01-410	$556.05	$301.13	$857.18
06-24-31-4104-01-420	$556.05	$301.13	$857.18
06-24-31-4104-01-430	$556.05	$301.13	$857.18
06-24-31-4104-01-440	$556.05	$301.13	$857.18
06-24-31-4104-01-450	$556.05	$301.13	$857.18
06-24-31-4104-01-460	$556.05	$301.13	$857.18
06-24-31-4104-01-470	$556.05	$301.13	$857.18
06-24-31-4104-01-480	$556.05	$301.13	$857.18
06-24-31-4104-01-490	$556.05	$301.13	$857.18
06-24-31-4104-01-500	$556.05	$301.13	$857.18
06-24-31-4104-01-510	$556.05	$301.13	$857.18
06-24-31-4104-01-520	$556.05	$301.13	$857.18
06-24-31-4104-01-530	$556.05	$301.13	$857.18
06-24-31-4104-01-540	$556.05	$301.13	$857.18
06-24-31-4104-01-550	$556.05	$301.13	$857.18
06-24-31-4104-01-560	$556.05	$301.13	$857.18
06-24-31-4104-01-570	$556.05	$301.13	$857.18
06-24-31-4104-01-580	$556.05	$301.13	$857.18
06-24-31-4104-01-590	$556.05	$301.13	$857.18
06-24-31-4104-01-600	$556.05	$301.13	$857.18
06-24-31-4104-01-610	$556.05	$301.13	$857.18
06-24-31-4104-01-620	$556.05	$301.13	$857.18
06-24-31-4104-01-630	$556.05	$301.13	$857.18
06-24-31-4104-01-640	$556.05	$301.13	$857.18
06-24-31-4104-01-650	$556.05	$301.13	$857.18
06-24-31-4104-01-660	$556.05	$301.13	$857.18
06-24-31-4104-01-670	$556.05	$301.13	$857.18
06-24-31-4104-01-680	$556.05	$301.13	$857.18
06-24-31-4104-01-690	$556.05	$301.13	$857.18
06-24-31-4104-01-700	$556.05	$301.13	$857.18
06-24-31-4104-01-710	$556.05	$301.13	$857.18
06-24-31-4104-01-720	$556.05	$301.13	$857.18
06-24-31-4104-01-730	$556.05	$301.13	$857.18
06-24-31-4104-01-740	$556.05	$301.13	$857.18
06-24-31-4104-01-750	$556.05	$301.13	$857.18
06-24-31-4104-01-760	$556.05	$301.13	$857.18
06-24-31-4104-01-770	$556.05	$301.13	$857.18
06-24-31-4104-01-780	$556.05	$301.13	$857.18
06-24-31-4104-01-790	$556.05	$301.13	$857.18
06-24-31-4104-01-800	$556.05	$301.13	$857.18
06-24-31-4104-01-810	$556.05	$301.13	$857.18
06-24-31-4104-01-820	$556.05	$301.13	$857.18
06-24-31-4104-01-830	$556.05	$301.13	$857.18
06-24-31-4104-01-840	$556.05	$301.13	$857.18

Parcel ID	**O&M**	**Debt**	**Total**
06-24-31-4104-01-850	$556.05	$301.13	$857.18
06-24-31-4104-01-860	$556.05	$301.13	$857.18
06-24-31-4104-01-870	$556.05	$301.13	$857.18
06-24-31-4104-01-880	$556.05	$301.13	$857.18
06-24-31-4104-01-890	$556.05	$301.13	$857.18
06-24-31-4104-01-900	$556.05	$301.13	$857.18
06-24-31-4104-01-910	$556.05	$301.13	$857.18
06-24-31-4104-01-920	$556.05	$301.13	$857.18
06-24-31-4104-01-930	$556.05	$301.13	$857.18
06-24-31-4104-01-940	$556.05	$301.13	$857.18
06-24-31-4104-01-950	$556.05	$301.13	$857.18
06-24-31-4104-01-960	$556.05	$301.13	$857.18
06-24-31-4104-01-970	$556.05	$301.13	$857.18
06-24-31-4104-01-980	$556.05	$301.13	$857.18
06-24-31-4104-01-990	$556.05	$301.13	$857.18
06-24-31-4104-02-000	$556.05	$301.13	$857.18
06-24-31-4104-02-010	$556.05	$301.13	$857.18
06-24-31-4104-02-020	$556.05	$301.13	$857.18
06-24-31-4104-02-030	$556.05	$301.13	$857.18
06-24-31-4104-02-040	$556.05	$301.13	$857.18
06-24-31-4104-02-050	$556.05	$301.13	$857.18
06-24-31-4104-02-060	$556.05	$301.13	$857.18
06-24-31-4104-02-070	$556.05	$301.13	$857.18
06-24-31-4104-02-080	$556.05	$301.13	$857.18
06-24-31-4104-02-090	$556.05	$301.13	$857.18
06-24-31-4104-02-100	$556.05	$301.13	$857.18
06-24-31-4104-02-110	$556.05	$301.13	$857.18
06-24-31-4104-02-120	$556.05	$301.13	$857.18
06-24-31-4104-02-130	$556.05	$301.13	$857.18
06-24-31-4104-02-140	$556.05	$301.13	$857.18
06-24-31-4104-02-150	$556.05	$301.13	$857.18
06-24-31-4104-02-160	$556.05	$301.13	$857.18
06-24-31-4104-02-170	$556.05	$301.13	$857.18
06-24-31-4104-02-180	$556.05	$301.13	$857.18
06-24-31-4104-02-190	$556.05	$301.13	$857.18
06-24-31-4104-02-200	$556.05	$301.13	$857.18
06-24-31-4104-02-210	$556.05	$301.13	$857.18
06-24-31-4104-02-220	$556.05	$301.13	$857.18
06-24-31-4104-02-230	$556.05	$301.13	$857.18
06-24-31-4104-02-240	$556.05	$301.13	$857.18
06-24-31-4104-02-250	$556.05	$301.13	$857.18
06-24-31-4104-02-260	$556.05	$301.13	$857.18
06-24-31-4104-02-270	$556.05	$301.13	$857.18
06-24-31-4104-02-280	$556.05	$301.13	$857.18
06-24-31-4104-02-290	$556.05	$301.13	$857.18
06-24-31-4104-02-300	$556.05	$301.13	$857.18
06-24-31-4104-02-310	$556.05	$301.13	$857.18

Parcel ID	**O&M**	**Debt**	**Total**
06-24-31-4104-02-320	$556.05	$301.13	$857.18
06-24-31-4104-02-330	$556.05	$301.13	$857.18
06-24-31-4104-02-340	$556.05	$301.13	$857.18
06-24-31-4104-02-350	$556.05	$301.13	$857.18
06-24-31-4104-02-360	$556.05	$301.13	$857.18
06-24-31-4104-02-370	$556.05	$301.13	$857.18
06-24-31-4104-02-380	$556.05	$301.13	$857.18
06-24-31-4104-02-390	$556.05	$301.13	$857.18
06-24-31-4104-02-400	$556.05	$301.13	$857.18
06-24-31-4104-02-410	$556.05	$301.13	$857.18
06-24-31-4104-02-420	$556.05	$301.13	$857.18
06-24-31-4104-02-430	$556.05	$301.13	$857.18
06-24-31-4104-02-440	$556.05	$301.13	$857.18
06-24-31-4104-02-450	$556.05	$301.13	$857.18
06-24-31-4104-02-460	$556.05	$301.13	$857.18
06-24-31-4104-02-470	$556.05	$301.13	$857.18
06-24-31-4104-02-480	$556.05	$301.13	$857.18
06-24-31-4104-02-490	$556.05	$301.13	$857.18
06-24-31-4104-02-500	$556.05	$301.13	$857.18
06-24-31-4104-02-510	$556.05	$301.13	$857.18
06-24-31-4104-02-520	$556.05	$301.13	$857.18
06-24-31-4104-02-530	$556.05	$301.13	$857.18
06-24-31-4104-02-540	$556.05	$301.13	$857.18
06-24-31-4104-02-550	$556.05	$301.13	$857.18
06-24-31-4104-02-560	$556.05	$301.13	$857.18
06-24-31-4104-02-570	$556.05	$301.13	$857.18
06-24-31-4104-02-580	$556.05	$301.13	$857.18
06-24-31-4104-02-590	$556.05	$301.13	$857.18
06-24-31-4104-02-600	$556.05	$301.13	$857.18
06-24-31-4104-02-610	$556.05	$301.13	$857.18
06-24-31-4104-02-620	$556.05	$301.13	$857.18
06-24-31-4104-02-630	$556.05	$301.13	$857.18
06-24-31-4104-02-640	$556.05	$301.13	$857.18
06-24-31-4104-02-650	$556.05	$301.13	$857.18
06-24-31-4104-02-660	$556.05	$301.13	$857.18
06-24-31-4104-02-670	$556.05	$301.13	$857.18
06-24-31-4104-02-680	$556.05	$301.13	$857.18
06-24-31-4104-02-690	$556.05	$301.13	$857.18
06-24-31-4105-00-010	$755.66	$301.13	$1,056.79
06-24-31-4105-00-020	$755.66	$301.13	$1,056.79
06-24-31-4105-00-030	$755.66	$301.13	$1,056.79
06-24-31-4105-00-040	$755.66	$301.13	$1,056.79
06-24-31-4105-00-050	$755.66	$301.13	$1,056.79
06-24-31-4105-00-060	$755.66	$301.13	$1,056.79
06-24-31-4105-00-070	$755.66	$301.13	$1,056.79
06-24-31-4105-00-080	$755.66	$301.13	$1,056.79
06-24-31-4105-00-090	$755.66	$301.13	$1,056.79

Parcel ID	**O&M**	**Debt**	**Total**
06-24-31-4105-00-100	$755.66	$301.13	$1,056.79
06-24-31-4105-00-110	$755.66	$301.13	$1,056.79
06-24-31-4105-00-120	$755.66	$301.13	$1,056.79
06-24-31-4105-00-130	$755.66	$301.13	$1,056.79
06-24-31-4105-00-140	$755.66	$301.13	$1,056.79
06-24-31-4105-00-150	$755.66	$301.13	$1,056.79
06-24-31-4105-00-160	$755.66	$301.13	$1,056.79
06-24-31-4105-00-170	$755.66	$301.13	$1,056.79
06-24-31-4105-00-180	$755.66	$301.13	$1,056.79
06-24-31-4105-00-190	$755.66	$301.13	$1,056.79
06-24-31-4105-00-200	$755.66	$301.13	$1,056.79
06-24-31-4105-00-210	$755.66	$301.13	$1,056.79
06-24-31-4105-00-220	$755.66	$301.13	$1,056.79
06-24-31-4105-00-230	$755.66	$301.13	$1,056.79
06-24-31-4105-00-240	$755.66	$301.13	$1,056.79
06-24-31-4105-00-250	$755.66	$301.13	$1,056.79
06-24-31-4105-00-260	$755.66	$301.13	$1,056.79
06-24-31-4105-00-270	$755.66	$301.13	$1,056.79
06-24-31-4105-00-280	$755.66	$301.13	$1,056.79
06-24-31-4105-00-290	$755.66	$301.13	$1,056.79
06-24-31-4105-00-300	$755.66	$301.13	$1,056.79
06-24-31-4105-00-310	$755.66	$301.13	$1,056.79
06-24-31-4105-00-320	$755.66	$301.13	$1,056.79
06-24-31-4105-00-330	$755.66	$301.13	$1,056.79
06-24-31-4105-00-340	$755.66	$301.13	$1,056.79
06-24-31-4105-00-350	$755.66	$301.13	$1,056.79
06-24-31-4105-00-360	$755.66	$301.13	$1,056.79
06-24-31-4105-00-370	$755.66	$301.13	$1,056.79
06-24-31-4105-00-380	$755.66	$301.13	$1,056.79
06-24-31-4105-00-390	$755.66	$301.13	$1,056.79
06-24-31-4105-00-400	$755.66	$301.13	$1,056.79
06-24-31-4105-00-410	$755.66	$301.13	$1,056.79
06-24-31-4105-00-420	$755.66	$301.13	$1,056.79
06-24-31-4105-00-430	$755.66	$301.13	$1,056.79
06-24-31-4105-00-440	$755.66	$301.13	$1,056.79
06-24-31-4105-00-450	$755.66	$301.13	$1,056.79
06-24-31-4105-00-460	$755.66	$301.13	$1,056.79
06-24-31-4105-00-470	$755.66	$301.13	$1,056.79
06-24-31-4105-00-480	$755.66	$301.13	$1,056.79
06-24-31-4105-00-490	$755.66	$301.13	$1,056.79
06-24-31-4105-00-500	$755.66	$301.13	$1,056.79
06-24-31-4105-00-510	$755.66	$301.13	$1,056.79
06-24-31-4105-00-520	$755.66	$301.13	$1,056.79
06-24-31-4105-00-530	$755.66	$301.13	$1,056.79
06-24-31-4105-00-540	$755.66	$301.13	$1,056.79
06-24-31-4105-00-550	$755.66	$301.13	$1,056.79
06-24-31-4105-00-560	$755.66	$301.13	$1,056.79

Parcel ID	**O&M**	**Debt**	**Total**
06-24-31-4105-00-570	$755.66	$301.13	$1,056.79
06-24-31-4105-00-580	$755.66	$301.13	$1,056.79
06-24-31-4105-00-590	$755.66	$301.13	$1,056.79
06-24-31-4105-00-600	$755.66	$301.13	$1,056.79
06-24-31-4105-00-610	$755.66	$301.13	$1,056.79
06-24-31-4105-00-620	$755.66	$301.13	$1,056.79
06-24-31-4105-00-630	$755.66	$301.13	$1,056.79
06-24-31-4105-00-640	$755.66	$301.13	$1,056.79
06-24-31-4105-00-650	$755.66	$301.13	$1,056.79
06-24-31-4105-00-660	$755.66	$301.13	$1,056.79
06-24-31-4105-00-670	$755.66	$301.13	$1,056.79
06-24-31-4105-00-680	$755.66	$301.13	$1,056.79
06-24-31-4105-00-690	$755.66	$301.13	$1,056.79
06-24-31-4105-00-700	$755.66	$301.13	$1,056.79
06-24-31-4105-00-710	$755.66	$301.13	$1,056.79
06-24-31-4105-00-720	$755.66	$301.13	$1,056.79
06-24-31-4105-00-730	$755.66	$301.13	$1,056.79
06-24-31-4105-00-740	$755.66	$301.13	$1,056.79
06-24-31-4105-00-750	$755.66	$301.13	$1,056.79
06-24-31-4105-00-760	$755.66	$301.13	$1,056.79
06-24-31-4105-00-770	$755.66	$301.13	$1,056.79
06-24-31-4105-00-780	$755.66	$301.13	$1,056.79
06-24-31-4105-00-790	$755.66	$301.13	$1,056.79
06-24-31-4105-00-800	$755.66	$301.13	$1,056.79
06-24-31-4105-00-810	$755.66	$301.13	$1,056.79
06-24-31-4105-00-820	$755.66	$301.13	$1,056.79
06-24-31-4105-00-830	$755.66	$301.13	$1,056.79
06-24-31-4105-00-840	$755.66	$301.13	$1,056.79
06-24-31-4105-00-850	$755.66	$301.13	$1,056.79
06-24-31-4105-00-860	$755.66	$301.13	$1,056.79
06-24-31-4105-00-870	$755.66	$301.13	$1,056.79
06-24-31-4105-00-880	$755.66	$301.13	$1,056.79
06-24-31-4105-00-890	$755.66	$301.13	$1,056.79
06-24-31-4105-00-900	$755.66	$301.13	$1,056.79
06-24-31-4105-00-910	$755.66	$301.13	$1,056.79
06-24-31-4105-00-920	$755.66	$301.13	$1,056.79
06-24-31-4105-00-930	$755.66	$301.13	$1,056.79
06-24-31-4105-00-940	$755.66	$301.13	$1,056.79
06-24-31-4105-00-950	$755.66	$301.13	$1,056.79
06-24-31-4105-00-960	$755.66	$301.13	$1,056.79
06-24-31-4105-00-970	$755.66	$301.13	$1,056.79
06-24-31-4105-00-980	$755.66	$301.13	$1,056.79
06-24-31-4105-00-990	$755.66	$301.13	$1,056.79
06-24-31-4105-01-000	$755.66	$301.13	$1,056.79
06-24-31-4105-01-010	$755.66	$301.13	$1,056.79
06-24-31-4105-01-020	$755.66	$301.13	$1,056.79
06-24-31-4105-01-030	$755.66	$301.13	$1,056.79

Parcel ID	O&M	Debt	Total
06-24-31-4105-01-040	$755.66	$301.13	$1,056.79
06-24-31-4105-01-050	$755.66	$301.13	$1,056.79
06-24-31-4105-01-060	$755.66	$301.13	$1,056.79
06-24-31-4105-01-070	$755.66	$301.13	$1,056.79
06-24-31-4105-01-080	$755.66	$566.13	$1,321.79
06-24-31-4105-01-090	$755.66	$566.13	$1,321.79
06-24-31-4105-01-100	$755.66	$566.13	$1,321.79
06-24-31-4105-01-110	$755.66	$566.13	$1,321.79
06-24-31-4105-01-120	$755.66	$566.13	$1,321.79
06-24-31-4105-01-130	$755.66	$566.13	$1,321.79
06-24-31-4105-01-140	$755.66	$566.13	$1,321.79
06-24-31-4105-01-150	$755.66	$566.13	$1,321.79
06-24-31-4105-01-160	$755.66	$566.13	$1,321.79
06-24-31-4105-01-170	$755.66	$566.13	$1,321.79
06-24-31-4105-01-180	$755.66	$566.13	$1,321.79
06-24-31-4105-01-190	$755.66	$566.13	$1,321.79
06-24-31-4105-01-200	$755.66	$566.13	$1,321.79
06-24-31-4105-01-210	$755.66	$566.13	$1,321.79
06-24-31-4105-01-220	$755.66	$566.13	$1,321.79
06-24-31-4105-01-230	$755.66	$566.13	$1,321.79
06-24-31-4105-01-240	$755.66	$566.13	$1,321.79
06-24-31-4105-01-250	$755.66	$566.13	$1,321.79
06-24-31-4105-01-260	$755.66	$566.13	$1,321.79
06-24-31-4105-01-270	$755.66	$566.13	$1,321.79
06-24-31-4105-01-280	$755.66	$566.13	$1,321.79
06-24-31-4105-01-290	$755.66	$566.13	$1,321.79
06-24-31-4105-01-300	$755.66	$566.13	$1,321.79
06-24-31-4105-01-310	$755.66	$566.13	$1,321.79
06-24-31-4105-01-320	$755.66	$566.13	$1,321.79
06-24-31-4105-01-330	$755.66	$566.13	$1,321.79
06-24-31-4105-01-340	$755.66	$566.13	$1,321.79
06-24-31-4105-01-350	$755.66	$566.13	$1,321.79
06-24-31-4105-01-360	$755.66	$566.13	$1,321.79
06-24-31-4105-01-370	$755.66	$566.13	$1,321.79
06-24-31-4105-01-380	$755.66	$566.13	$1,321.79
06-24-31-4105-01-390	$755.66	$566.13	$1,321.79
06-24-31-4105-01-400	$755.66	$566.13	$1,321.79
06-24-31-4105-01-410	$755.66	$566.13	$1,321.79
06-24-31-4105-01-420	$755.66	$566.13	$1,321.79
06-24-31-4105-01-430	$755.66	$566.13	$1,321.79
06-24-31-4105-01-440	$755.66	$566.13	$1,321.79
06-24-31-4105-01-450	$755.66	$566.13	$1,321.79
06-24-31-4105-01-460	$755.66	$566.13	$1,321.79
06-24-31-4105-01-470	$755.66	$566.13	$1,321.79
06-24-31-4105-01-480	$755.66	$0.00	$755.66
06-24-31-4105-01-490	$755.66	$566.13	$1,321.79
06-24-31-4105-01-500	$755.66	$566.13	$1,321.79

Parcel ID	**O&M**	**Debt**	**Total**
06-24-31-4105-01-510	$755.66	$566.13	$1,321.79
06-24-31-4105-01-520	$755.66	$566.13	$1,321.79
06-24-31-4105-01-530	$755.66	$566.13	$1,321.79
06-24-31-4105-01-540	$755.66	$566.13	$1,321.79
06-24-31-4105-01-550	$755.66	$566.13	$1,321.79
06-24-31-4105-01-560	$755.66	$566.13	$1,321.79
06-24-31-4105-01-570	$755.66	$566.13	$1,321.79
06-24-31-4105-01-580	$755.66	$566.13	$1,321.79
06-24-31-4105-01-590	$755.66	$566.13	$1,321.79
06-24-31-4105-01-600	$755.66	$566.13	$1,321.79
06-24-31-4105-01-610	$755.66	$566.13	$1,321.79
06-24-31-4105-01-620	$755.66	$566.13	$1,321.79
06-24-31-4105-01-630	$755.66	$566.13	$1,321.79
06-24-31-4105-01-640	$755.66	$566.13	$1,321.79
06-24-31-4105-01-650	$755.66	$566.13	$1,321.79
06-24-31-4105-01-660	$755.66	$566.13	$1,321.79
06-24-31-4105-01-670	$755.66	$566.13	$1,321.79
06-24-31-4105-01-680	$755.66	$566.13	$1,321.79
06-24-31-4105-01-690	$755.66	$566.13	$1,321.79
06-24-31-4105-01-700	$755.66	$566.13	$1,321.79
06-24-31-4105-01-710	$755.66	$566.13	$1,321.79
06-24-31-4105-01-720	$755.66	$566.13	$1,321.79
06-24-31-4105-01-730	$755.66	$566.13	$1,321.79
06-24-31-4105-01-740	$853.90	$301.13	$1,155.03
06-24-31-4105-01-750	$853.90	$301.13	$1,155.03
06-24-31-4105-01-760	$853.90	$301.13	$1,155.03
06-24-31-4105-01-770	$853.90	$301.13	$1,155.03
06-24-31-4105-01-780	$853.90	$301.13	$1,155.03
06-24-31-4105-01-790	$853.90	$301.13	$1,155.03
06-24-31-4105-01-800	$853.90	$301.13	$1,155.03
06-24-31-4105-01-810	$853.90	$301.13	$1,155.03
06-24-31-4105-01-820	$853.90	$301.13	$1,155.03
06-24-31-4105-01-830	$853.90	$301.13	$1,155.03
06-24-31-4105-01-840	$853.90	$301.13	$1,155.03
06-24-31-4105-01-850	$853.90	$301.13	$1,155.03
06-24-31-4105-01-860	$853.90	$301.13	$1,155.03
06-24-31-4105-01-870	$853.90	$301.13	$1,155.03
06-24-31-4105-01-880	$853.90	$301.13	$1,155.03
06-24-31-4105-01-890	$853.90	$301.13	$1,155.03
06-24-31-4105-01-900	$853.90	$301.13	$1,155.03
06-24-31-4105-01-910	$853.90	$301.13	$1,155.03
06-24-31-4105-01-920	$853.90	$301.13	$1,155.03
06-24-31-4105-01-930	$853.90	$301.13	$1,155.03
06-24-31-4105-01-940	$853.90	$301.13	$1,155.03
06-24-31-4105-01-950	$853.90	$301.13	$1,155.03
06-24-31-4105-01-960	$853.90	$301.13	$1,155.03
06-24-31-4105-01-970	$853.90	$301.13	$1,155.03

Parcel ID	**O&M**	**Debt**	**Total**
06-24-31-4105-01-980	$853.90	$301.13	$1,155.03
06-24-31-4105-01-990	$853.90	$301.13	$1,155.03
06-24-31-4105-02-000	$853.90	$301.13	$1,155.03
06-24-31-4105-02-010	$853.90	$301.13	$1,155.03
06-24-31-4105-02-020	$853.90	$301.13	$1,155.03
06-24-31-4105-02-030	$853.90	$301.13	$1,155.03
06-24-31-4105-02-040	$853.90	$301.13	$1,155.03
06-24-31-4105-02-050	$853.90	$301.13	$1,155.03
06-24-31-4105-02-060	$853.90	$301.13	$1,155.03
06-24-31-4105-02-070	$853.90	$301.13	$1,155.03
06-24-31-4105-02-080	$853.90	$301.13	$1,155.03
06-24-31-4105-02-090	$853.90	$301.13	$1,155.03
06-24-31-4105-02-100	$853.90	$301.13	$1,155.03
06-24-31-4105-02-110	$853.90	$301.13	$1,155.03
06-24-31-4105-02-120	$853.90	$301.13	$1,155.03
06-24-31-4105-02-130	$853.90	$301.13	$1,155.03
06-24-31-4105-02-140	$853.90	$301.13	$1,155.03
06-24-31-4105-02-150	$853.90	$301.13	$1,155.03
06-24-31-4105-02-160	$853.90	$301.13	$1,155.03
06-24-31-4105-02-170	$853.90	$301.13	$1,155.03
06-24-31-4105-02-180	$853.90	$301.13	$1,155.03
06-24-31-4105-02-190	$853.90	$301.13	$1,155.03
06-24-31-4105-02-200	$853.90	$301.13	$1,155.03
06-24-31-4105-02-210	$853.90	$301.13	$1,155.03
06-24-31-4105-02-220	$829.80	$301.13	$1,130.93
06-24-31-4105-02-230	$829.80	$301.13	$1,130.93
06-24-31-4105-02-240	$829.80	$301.13	$1,130.93
06-24-31-4105-02-250	$829.80	$301.13	$1,130.93
06-24-31-4105-02-260	$829.80	$301.13	$1,130.93
06-24-31-4105-02-270	$829.80	$301.13	$1,130.93
06-24-31-4105-02-280	$829.80	$301.13	$1,130.93
06-24-31-4105-02-290	$829.80	$301.13	$1,130.93
06-24-31-4105-02-300	$829.80	$301.13	$1,130.93
06-24-31-4105-02-310	$829.80	$301.13	$1,130.93
06-24-31-4105-02-320	$829.80	$301.13	$1,130.93
06-24-31-4105-02-330	$829.80	$301.13	$1,130.93
06-24-31-4105-02-340	$829.80	$301.13	$1,130.93
06-24-31-4105-02-350	$829.80	$301.13	$1,130.93
06-24-31-4105-02-360	$829.80	$301.13	$1,130.93
06-24-31-4105-02-370	$829.80	$301.13	$1,130.93
06-24-31-4105-02-380	$829.80	$301.13	$1,130.93
06-24-31-4105-02-390	$829.80	$301.13	$1,130.93
06-24-31-4105-02-400	$829.80	$301.13	$1,130.93
06-24-31-4105-02-410	$829.80	$301.13	$1,130.93
06-24-31-4105-02-420	$829.80	$301.13	$1,130.93
06-24-31-4105-02-430	$829.80	$301.13	$1,130.93
06-24-31-4105-02-440	$829.80	$301.13	$1,130.93

Parcel ID	**O&M**	**Debt**	**Total**
06-24-31-4105-02-450	$829.80	$301.13	$1,130.93
06-24-31-4105-02-460	$829.80	$301.13	$1,130.93
06-24-31-4105-02-470	$829.80	$301.13	$1,130.93
06-24-31-4105-02-480	$829.80	$301.13	$1,130.93
06-24-31-4105-02-490	$829.80	$301.13	$1,130.93
06-24-31-4105-02-500	$829.80	$301.13	$1,130.93
06-24-31-4105-02-510	$829.80	$301.13	$1,130.93
06-24-31-4105-02-520	$829.80	$301.13	$1,130.93
06-24-31-4105-02-530	$829.80	$301.13	$1,130.93
06-24-31-4105-02-540	$829.80	$301.13	$1,130.93
06-24-31-4105-02-550	$829.80	$301.13	$1,130.93
06-24-31-4105-02-560	$829.80	$301.13	$1,130.93
06-24-31-4105-02-570	$829.80	$301.13	$1,130.93
06-24-31-4105-02-580	$829.80	$301.13	$1,130.93
06-24-31-4105-02-590	$829.80	$301.13	$1,130.93
06-24-31-4105-02-600	$829.80	$301.13	$1,130.93
06-24-31-4105-02-610	$829.80	$301.13	$1,130.93
06-24-31-4105-02-620	$829.80	$301.13	$1,130.93
06-24-31-4105-02-630	$829.80	$301.13	$1,130.93
06-24-31-4105-02-640	$829.80	$301.13	$1,130.93
06-24-31-4105-02-650	$829.80	$301.13	$1,130.93
06-24-31-4105-02-660	$829.80	$301.13	$1,130.93
06-24-31-4105-02-670	$829.80	$301.13	$1,130.93
06-24-31-4105-02-680	$829.80	$301.13	$1,130.93
06-24-31-4105-02-690	$829.80	$301.13	$1,130.93
06-24-31-4105-02-700	$829.80	$301.13	$1,130.93
06-24-31-4105-02-710	$829.80	$301.13	$1,130.93
06-24-31-4110-01-000	$92,394.00	$43,397.30	$135,791.30
06-24-31-4752-00-070	$579.97	$240.91	$820.88
06-24-31-4752-00-080	$579.97	$240.91	$820.88
06-24-31-4752-00-090	$579.97	$240.91	$820.88
06-24-31-4752-00-100	$579.97	$240.91	$820.88
06-24-31-4752-00-110	$579.97	$240.91	$820.88
06-24-31-4752-00-120	$579.97	$240.91	$820.88
06-24-31-4752-00-130	$579.97	$240.91	$820.88
06-24-31-4752-00-140	$579.97	$240.91	$820.88
06-24-31-4752-00-150	$579.97	$240.91	$820.88
06-24-31-4752-00-160	$579.97	$240.91	$820.88
06-24-31-4752-00-170	$579.97	$240.91	$820.88
06-24-31-4752-00-180	$579.97	$240.91	$820.88
06-24-31-4752-00-310	$579.97	$240.91	$820.88
06-24-31-4752-00-320	$579.97	$240.91	$820.88
06-24-31-4752-00-330	$579.97	$240.91	$820.88
06-24-31-4752-00-340	$579.97	$240.91	$820.88
06-24-31-4752-00-350	$579.97	$240.91	$820.88
06-24-31-4752-00-360	$579.97	$240.91	$820.88
06-24-31-4752-00-370	$579.97	$240.91	$820.88

Parcel ID	**O&M**	**Debt**	**Total**
06-24-31-4752-00-380	$579.97	$240.91	$820.88
06-24-31-4752-00-390	$579.97	$240.91	$820.88
06-24-31-4752-00-400	$579.97	$240.91	$820.88
06-24-31-4752-00-410	$579.97	$240.91	$820.88
06-24-31-4752-00-420	$579.97	$240.91	$820.88
06-24-31-4752-00-430	$579.97	$240.91	$820.88
06-24-31-4752-00-440	$579.97	$240.91	$820.88
06-24-31-4752-00-450	$579.97	$240.91	$820.88
06-24-31-4752-00-460	$579.97	$240.91	$820.88
06-24-31-4752-00-470	$579.97	$240.91	$820.88
06-24-31-4752-00-480	$579.97	$240.91	$820.88
06-24-31-4752-00-490	$579.97	$240.91	$820.88
06-24-31-4752-00-500	$579.97	$240.91	$820.88
06-24-31-4752-00-510	$579.97	$240.91	$820.88
06-24-31-4752-00-520	$579.97	$240.91	$820.88
06-24-31-4752-00-530	$579.97	$240.91	$820.88
06-24-31-4752-00-540	$579.97	$240.91	$820.88
06-24-31-4752-00-550	$579.97	$240.91	$820.88
06-24-31-4752-00-560	$579.97	$240.91	$820.88
06-24-31-4752-00-570	$579.97	$240.91	$820.88
06-24-31-4752-00-580	$579.97	$240.91	$820.88
06-24-31-4752-00-590	$579.97	$240.91	$820.88
06-24-31-4752-00-600	$579.97	$240.91	$820.88
06-24-31-4752-00-610	$579.97	$240.91	$820.88
06-24-31-4752-00-620	$579.97	$240.91	$820.88
06-24-31-4752-00-630	$579.97	$240.91	$820.88
06-24-31-4752-00-640	$579.97	$240.91	$820.88
06-24-31-4752-00-650	$579.97	$240.91	$820.88
06-24-31-4752-00-660	$579.97	$240.91	$820.88
06-24-31-4752-00-670	$579.97	$240.91	$820.88
06-24-31-4752-00-680	$579.97	$240.91	$820.88
06-24-31-4752-00-690	$579.97	$240.91	$820.88
06-24-31-4752-00-700	$579.97	$240.91	$820.88
06-24-31-4752-00-710	$579.97	$240.91	$820.88
06-24-31-4752-00-720	$579.97	$240.91	$820.88
06-24-31-4752-00-730	$579.97	$240.91	$820.88
06-24-31-4752-00-740	$579.97	$240.91	$820.88
06-24-31-4752-00-750	$579.97	$240.91	$820.88
06-24-31-4752-00-760	$579.97	$240.91	$820.88
06-24-31-4752-00-770	$579.97	$240.91	$820.88
06-24-31-4752-00-780	$579.97	$240.91	$820.88
06-24-31-4752-00-790	$579.97	$240.91	$820.88
06-24-31-4752-00-800	$579.97	$240.91	$820.88
06-24-31-4752-00-870	$579.97	$240.91	$820.88
06-24-31-4752-00-880	$579.97	$240.91	$820.88
06-24-31-4752-00-890	$579.97	$240.91	$820.88
06-24-31-4752-00-900	$579.97	$240.91	$820.88

Parcel ID	**O&M**	**Debt**	**Total**
06-24-31-4752-00-910	$579.97	$240.91	$820.88
06-24-31-4752-00-920	$579.97	$240.91	$820.88
06-24-31-4752-00-930	$579.97	$240.91	$820.88
06-24-31-4752-00-940	$579.97	$240.91	$820.88
06-24-31-4752-00-950	$579.97	$240.91	$820.88
06-24-31-4752-00-960	$579.97	$240.91	$820.88
06-24-31-4752-00-970	$579.97	$240.91	$820.88
06-24-31-4752-00-980	$579.97	$240.91	$820.88
06-24-31-4752-01-110	$579.97	$240.91	$820.88
06-24-31-4752-01-120	$579.97	$240.91	$820.88
06-24-31-4752-01-130	$579.97	$240.91	$820.88
06-24-31-4752-01-140	$579.97	$240.91	$820.88
06-24-31-4752-01-150	$579.97	$240.91	$820.88
06-24-31-4752-01-160	$579.97	$240.91	$820.88
06-24-31-4752-01-170	$579.97	$240.91	$820.88
06-24-31-4752-01-180	$579.97	$240.91	$820.88
06-24-31-4752-01-190	$579.97	$240.91	$820.88
06-24-31-4752-01-200	$579.97	$240.91	$820.88
06-24-31-4752-01-210	$579.97	$240.91	$820.88
06-24-31-4752-01-220	$579.97	$240.91	$820.88
06-24-31-4752-01-230	$579.97	$240.91	$820.88
06-24-31-4752-01-240	$579.97	$240.91	$820.88
06-24-31-4752-01-250	$579.97	$240.91	$820.88
06-24-31-4752-01-260	$579.97	$240.91	$820.88
06-24-31-4752-01-270	$579.97	$240.91	$820.88
06-24-31-4752-01-280	$579.97	$240.91	$820.88
06-24-31-4752-01-290	$579.97	$240.91	$820.88
06-24-31-4752-01-300	$579.97	$240.91	$820.88
06-24-31-4752-01-310	$579.97	$240.91	$820.88
06-24-31-4752-01-320	$579.97	$240.91	$820.88
06-24-31-4752-01-330	$579.97	$240.91	$820.88
06-24-31-4752-01-340	$579.97	$240.91	$820.88
06-24-31-4752-01-350	$579.97	$240.91	$820.88
06-24-31-4752-01-360	$579.97	$240.91	$820.88
06-24-31-4752-01-370	$579.97	$240.91	$820.88
06-24-31-4752-01-380	$579.97	$240.91	$820.88
06-24-31-4752-01-390	$579.97	$240.91	$820.88
06-24-31-4752-01-400	$579.97	$240.91	$820.88
06-24-31-4752-01-410	$579.97	$240.91	$820.88
06-24-31-4752-01-420	$579.97	$240.91	$820.88
06-24-31-4752-01-430	$579.97	$240.91	$820.88
06-24-31-4752-01-440	$579.97	$240.91	$820.88
06-24-31-4752-01-450	$579.97	$240.91	$820.88
06-24-31-4752-01-460	$579.97	$240.91	$820.88
06-24-31-4752-01-470	$579.97	$240.91	$820.88
06-24-31-4752-01-480	$579.97	$240.91	$820.88
06-24-31-4752-01-550	$579.97	$240.91	$820.88

Parcel ID	**O&M**	**Debt**	**Total**
06-24-31-4752-01-560	$579.97	$240.91	$820.88
06-24-31-4752-01-570	$579.97	$240.91	$820.88
06-24-31-4752-01-580	$579.97	$240.91	$820.88
06-24-31-4752-01-590	$579.97	$240.91	$820.88
06-24-31-4752-01-600	$579.97	$240.91	$820.88
06-24-31-4752-01-610	$579.97	$240.91	$820.88
06-24-31-4752-01-620	$579.97	$240.91	$820.88
06-24-31-4752-01-630	$579.97	$240.91	$820.88
06-24-31-4752-01-640	$579.97	$240.91	$820.88
06-24-31-4752-01-650	$579.97	$240.91	$820.88
06-24-31-4752-01-660	$579.97	$240.91	$820.88
06-24-31-4752-01-730	$579.97	$240.91	$820.88
06-24-31-4752-01-740	$579.97	$240.91	$820.88
06-24-31-4752-01-750	$579.97	$240.91	$820.88
06-24-31-4752-01-760	$579.97	$240.91	$820.88
06-24-31-4752-01-770	$579.97	$240.91	$820.88
06-24-31-4752-01-780	$579.97	$240.91	$820.88
06-24-31-4752-01-790	$579.97	$240.91	$820.88
06-24-31-4752-01-800	$579.97	$240.91	$820.88
06-24-31-4752-01-810	$579.97	$240.91	$820.88
06-24-31-4752-01-820	$579.97	$240.91	$820.88
06-24-31-4752-01-830	$579.97	$240.91	$820.88
06-24-31-4752-01-840	$579.97	$240.91	$820.88
06-24-31-4752-01-850	$579.97	$240.91	$820.88
06-24-31-4752-01-860	$579.97	$240.91	$820.88
06-24-31-4752-01-870	$579.97	$240.91	$820.88
06-24-31-4752-01-880	$579.97	$240.91	$820.88
06-24-31-4752-01-890	$579.97	$240.91	$820.88
06-24-31-4752-01-900	$579.97	$240.91	$820.88
06-24-31-4752-01-910	$579.97	$240.91	$820.88
06-24-31-4752-01-920	$579.97	$240.91	$820.88
06-24-31-4752-01-930	$579.97	$240.91	$820.88
06-24-31-4752-01-940	$579.97	$240.91	$820.88
06-24-31-4752-01-950	$579.97	$240.91	$820.88
06-24-31-4752-01-960	$579.97	$240.91	$820.88
06-24-31-4752-01-970	$579.97	$240.91	$820.88
06-24-31-4752-01-980	$579.97	$240.91	$820.88
06-24-31-4752-01-990	$579.97	$240.91	$820.88
06-24-31-4752-02-000	$579.97	$240.91	$820.88
06-24-31-4752-02-010	$579.97	$240.91	$820.88
06-24-31-4752-02-020	$579.97	$240.91	$820.88
06-24-31-4752-02-030	$579.97	$240.91	$820.88
06-24-31-4752-02-040	$579.97	$240.91	$820.88
06-24-31-4752-02-050	$579.97	$240.91	$820.88
06-24-31-4752-02-060	$579.97	$240.91	$820.88
06-24-31-4752-02-070	$579.97	$240.91	$820.88
06-24-31-4752-02-080	$579.97	$240.91	$820.88

Parcel ID	**O&M**	**Debt**	**Total**
06-24-31-4752-02-090	$579.97	$240.91	$820.88
06-24-31-4752-02-100	$579.97	$240.91	$820.88
06-24-31-4752-02-110	$579.97	$240.91	$820.88
06-24-31-4752-02-120	$579.97	$240.91	$820.88
06-24-31-4752-02-130	$579.97	$240.91	$820.88
06-24-31-4752-02-140	$579.97	$240.91	$820.88
06-24-31-4752-02-150	$579.97	$240.91	$820.88
06-24-31-4752-02-160	$579.97	$240.91	$820.88
06-24-31-4752-02-170	$579.97	$240.91	$820.88
06-24-31-4752-02-180	$579.97	$240.91	$820.88
06-24-31-4752-02-190	$579.97	$240.91	$820.88
06-24-31-4752-02-200	$579.97	$240.91	$820.88
06-24-31-4752-02-210	$579.97	$240.91	$820.88
06-24-31-4752-02-220	$579.97	$240.91	$820.88
06-24-31-4752-02-230	$579.97	$240.91	$820.88
06-24-31-4752-02-240	$579.97	$240.91	$820.88
06-24-31-4752-02-250	$579.97	$240.91	$820.88
06-24-31-4752-02-260	$579.97	$240.91	$820.88
06-24-31-4752-02-270	$579.97	$240.91	$820.88
06-24-31-4752-02-280	$579.97	$240.91	$820.88
06-24-31-4755-00-010	$579.97	$240.91	$820.88
06-24-31-4755-00-020	$579.97	$240.91	$820.88
06-24-31-4755-00-030	$579.97	$240.91	$820.88
06-24-31-4755-00-040	$579.97	$240.91	$820.88
06-24-31-4755-00-050	$579.97	$240.91	$820.88
06-24-31-4755-00-060	$579.97	$240.91	$820.88
06-24-31-4755-00-190	$579.97	$240.91	$820.88
06-24-31-4755-00-200	$579.97	$240.91	$820.88
06-24-31-4755-00-210	$579.97	$240.91	$820.88
06-24-31-4755-00-220	$579.97	$240.91	$820.88
06-24-31-4755-00-230	$579.97	$240.91	$820.88
06-24-31-4755-00-240	$579.97	$240.91	$820.88
06-24-31-4755-00-250	$579.97	$240.91	$820.88
06-24-31-4755-00-260	$579.97	$240.91	$820.88
06-24-31-4755-00-270	$579.97	$240.91	$820.88
06-24-31-4755-00-280	$579.97	$240.91	$820.88
06-24-31-4755-00-290	$579.97	$240.91	$820.88
06-24-31-4755-00-300	$579.97	$240.91	$820.88
06-24-31-4755-00-810	$579.97	$240.91	$820.88
06-24-31-4755-00-820	$579.97	$240.91	$820.88
06-24-31-4755-00-830	$579.97	$240.91	$820.88
06-24-31-4755-00-840	$579.97	$240.91	$820.88
06-24-31-4755-00-850	$579.97	$240.91	$820.88
06-24-31-4755-00-860	$579.97	$240.91	$820.88
06-24-31-4755-00-990	$579.97	$240.91	$820.88
06-24-31-4755-01-000	$579.97	$240.91	$820.88
06-24-31-4755-01-010	$579.97	$240.91	$820.88

Parcel ID	O&M	Debt	Total
06-24-31-4755-01-020	$579.97	$240.91	$820.88
06-24-31-4755-01-030	$579.97	$240.91	$820.88
06-24-31-4755-01-040	$579.97	$240.91	$820.88
06-24-31-4755-01-050	$579.97	$240.91	$820.88
06-24-31-4755-01-060	$579.97	$240.91	$820.88
06-24-31-4755-01-070	$579.97	$240.91	$820.88
06-24-31-4755-01-080	$579.97	$240.91	$820.88
06-24-31-4755-01-090	$579.97	$240.91	$820.88
06-24-31-4755-01-100	$579.97	$240.91	$820.88
06-24-31-4755-01-490	$579.97	$240.91	$820.88
06-24-31-4755-01-500	$579.97	$240.91	$820.88
06-24-31-4755-01-510	$579.97	$240.91	$820.88
06-24-31-4755-01-520	$579.97	$240.91	$820.88
06-24-31-4755-01-530	$579.97	$240.91	$820.88
06-24-31-4755-01-540	$579.97	$240.91	$820.88
06-24-31-4755-01-670	$579.97	$240.91	$820.88
06-24-31-4755-01-680	$579.97	$240.91	$820.88
06-24-31-4755-01-690	$579.97	$240.91	$820.88
06-24-31-4755-01-700	$579.97	$240.91	$820.88
06-24-31-4755-01-710	$579.97	$240.91	$820.88
06-24-31-4755-01-720	$579.97	$240.91	$820.88
06-24-31-4900-01-000	$3,626.12	$3,296.69	$6,922.81
06-24-31-4900-02-000	$23,568.28	$21,427.11	$44,995.38
06-24-31-4900-03-000	$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 VII

RESOLUTION 2026-10

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

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, on November 3, 2026, two (2) members of the Board of Supervisors (the "Board") are to be elected by the "Qualified Electors" of the District, as that term is defined in Section 190.003, Florida Statutes; and

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

WHEREAS, at the close of the qualifying period, no one qualified to run for the available seat designated as "Seat 3"; and

WHEREAS, pursuant to Section 190.006(3)(b), Florida Statutes, the Board shall declare Seat 3 vacant, effective the second Tuesday following the general election, and a Qualified Elector is to be appointed to such seat within ninety (90) days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring Seat 3 as vacant.

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

SECTION 1. The following seat is hereby declared vacant effective as of November 17, 2026: Seat 3 (currently held by Isabel Hanze).

SECTION 2. Until such time as the Board nominates a Qualified Elector to fill the vacancy declared in Section 1 above, the incumbent Supervisor for Seat 3 shall remain in office.

SECTION 3. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 25th day of August, 2026.

ATTEST:	**NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT**
______________________________	____________________________________
Print Name:___________________	□Chairperson / □Vice Chairperson

SECTION VIII

NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2025

NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2025

CONTENTS

INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Narcoossee Community Development District
Orlando, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Narcoossee Community Development District, Orlando, Florida ("District") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

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591 S.E. Port St. Lucie Blvd., • Port St. Lucie, Florida 34984 • 772-878-1952 • Fax: 772-878-1709

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 generally accepted auditing standards will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated May 22, 2026, on our consideration of the Narcoossee Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated May 22, 2026 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
May 22, 2026

Our discussion and analysis of Narcoossee Community Development District, Orlando, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of $2,457,110.

- The change in the District's total net position in comparison with the prior fiscal year was $153,552, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.

- At September 30, 2025, the District's governmental funds reported combined ending fund balances of $1,008,616. A portion of fund balance is for non-spendable prepaid items, debt service and future capital repairs and replacement, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by developer contributions. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund. All funds are major funds. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The balance of unrestricted net position may be used to meet the District's obligations.

Key components of net position were as follows:

Statement of Net Position

	2025	2024
Current assets	$ 1,012,047	$ 916,602
Capital assets	3,519,768	3,645,053
Total assets	4,531,815	4,561,655
Deferred outflows of resources	15,524	17,617
Current liabilities	257,564	252,115
Long-term liabilities	1,832,665	2,023,599
Total liabilities	2,090,229	2,275,714
Net position		
Net invested in capital assets	1,487,627	1,589,680
Restricted for debt service	468,345	267,899
Restricted for capital projects	244,992	-
Unrestricted	256,146	445,979
Total net position	$ 2,457,110	$ 2,303,558

The District's net position increased during the most recent fiscal year. The majority of the change represents the degree to which program revenues exceeded ongoing cost of operations.

Key elements of the District's change in net position are reflected in the following table:

Change in Net Position

	2025	2024
Program revenues	$ 964,195	$ 802,310
General revenues	1,338	22,602
Total revenues	965,533	824,912
Expenses		
General government	138,535	142,191
Maintenance and operations	547,981	458,401
Interest on long-term debt	125,465	113,413
Total expenses	811,981	714,005
Change in net position	153,552	110,907
Net position - beginning of year	2,303,558	2,192,651
Net position - end of year	$ 2,457,110	$ 2,303,558

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was $811,981, which consisted of interest on long-term debt and costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities were funded by assessments.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

The variance between budgeted and actual general fund revenues is not significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had $3,519,768 invested in capital assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had $2,047,665 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2026, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Narcoossee Community Development District's Accounting Department at 219 E. Livingston Street, Orlando, FL 32801.

NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
September 30, 2025

		GOVERNMENTAL ACTIVITIES
ASSETS		
Cash and cash equivalents	$	435,762
Assessments receivable		2,099
Prepaid items		36,095
Restricted assets:		
Investments		538,091
Capital assets:		
Non-depreciable		3,245,141
Depreciable		274,627
TOTAL ASSETS		4,531,815
DEFERRED OUTFLOWS OF RESOURCES		
Deferred amount on refunding, net		15,524
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$	4,547,339
LIABILITIES		
Accounts payable	$	3,431
Accrued interest payable		39,133
Bonds payable, due within one year		215,000
Bonds payable, due in more than one year		1,832,665
TOTAL LIABILITIES		2,090,229
NET POSITION		
Net investment in capital assets		1,487,627
Restricted for:		
Debt service		468,345
Capital projects		244,992
Unrestricted		256,146
TOTAL NET POSITION	$	2,457,110

The accompanying notes are an integral part of this financial statement

NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF ACTIVITIES
Year Ended September 30, 2025

		Program Revenues			Net (Expense) Revenues and Changes in Net Position
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities					
General government	$ 138,535	$ 138,535	$ -	$ -	$ -
Maintenance and operations	547,981	476,495	-	24	(71,462)
Interest on long-term debt	125,465	329,126	20,015	-	223,676
Total governmental activities	$ 811,981	$ 944,156	$ 20,015	$ 24	152,214
	General revenues:				
	Unrestricted investment earnings				1,338
	Total general revenues				1,338
	Change in net position				153,552
	Net position - October 1, 2024				2,303,558
	Net position - September 30, 2025				$ 2,457,110

The accompanying notes are an integral part of this financial statement

NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET – GOVERNMENTAL FUNDS

September 30, 2025

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
ASSETS				
Cash and cash equivalents	$ 190,770	$ -	$ 244,992	$ 435,762
Investments	31,345	506,746	-	538,091
Assessments receivable	1,367	732	-	2,099
Prepaid items	36,095	-	-	36,095
TOTAL ASSETS	$ 259,577	$ 507,478	$ 244,992	$ 1,012,047
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 3,431	$ -	$ -	$ 3,431
TOTAL LIABILITIES	3,431	-	-	3,431
FUND BALANCES				
Nonspendable:				
Prepaid items	36,095	-	-	36,095
Restricted for:				
Debt service	-	507,478	-	507,478
Capital projects	-	-	244,992	244,992
Unassigned	220,051	-	-	220,051
TOTAL FUND BALANCES	256,146	507,478	244,992	1,008,616
TOTAL LIABILITIES AND FUND BALANCES	$ 259,577	$ 507,478	$ 244,992	$ 1,012,047

The accompanying notes are an integral part of this financial statement

NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2025

Total Governmental Fund Balances in the Balance Sheet	$ 1,008,616
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	6,110,658
Less accumulated depreciation	(2,590,890)
Deferred charges on refunding of long-term debt are shown as deferred outflows/inflows of resources in the government-wide financial statements; however, this amount is expensed in the governmental fund financial statements.	15,524
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(39,133)
Original issue discount	2,335
Governmental bonds payable	(2,050,000)
Net Position of Governmental Activities	$ 2,457,110

The accompanying notes are an integral part of this financial statement

NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2025

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
REVENUES				
Assessments	$ 615,030	$ 329,126	$ -	$ 944,156
Investment earnings	1,338	20,015	24	21,377
TOTAL REVENUES	616,368	349,141	24	965,533
EXPENDITURES				
General government	138,046	-	489	138,535
Maintenance and operations	311,658	-	111,038	422,696
Debt				
Principal	-	205,000	-	205,000
Interest expense	-	103,154	-	103,154
TOTAL EXPENDITURES	449,704	308,154	111,527	869,385
EXCESS REVENUES OVER (UNDER) EXPENDITURES	166,664	40,987	(111,503)	96,148
OTHER SOURCES (USES)				
Transfers in (out)	(58,204)	-	58,204	-
TOTAL OTHER SOURCES (USES)	(58,204)	-	58,204	-
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	108,460	40,987	(53,299)	96,148
FUND BALANCE				
Beginning of year	147,686	466,491	298,291	912,468
End of year	$ 256,146	$ 507,478	$ 244,992	$ 1,008,616

The accompanying notes are an integral part of this financial statement

NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

Year Ended September 30, 2025

Net Change in Fund Balances - Total Governmental Funds	$ 96,148
Amount reported for governmental activities in the Statement of Activities are different because:	
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the Statement of Net Position and are eliminated in the Statement of Activities:	
Payments on long-term debt	205,000
Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The detail of the differences are as follows:	
Amortization of deferred amount on refunding	(2,093)
Certain items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported expenditures in the governmental funds:	
Current year provision for depreciation	(125,285)
Change in accrued interest payable	3,848
Provision for amortization of bond discount	(24,066)
Change in Net Position of Governmental Activities	$ 153,552

The accompanying notes are an integral part of this financial statement

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Narcoossee Community Development District ("District") was established on March 4, 2002 by an ordinance of the City Commissioners of Orlando, Florida pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.
.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The majority of the Board members are affiliated with the Developer. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing Improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other Items not included among program revenues are reported instead as general revenues.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the economic financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Assessments (continued)

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest of long-term debt.

Capital Projects Fund

The capital projects fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure with the District.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deposits and Investments (continued)

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
c) Interest bearing time deposits or savings accounts in qualified public depositories;
d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Capital Assets

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Improvements	10-30
Infrastructure	10-30

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deferred Outflows/Inflows of Resources

The statement of net position reports, as applicable, a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. For example, the District would record deferred outflows of resources related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

The statement of net position reports, as applicable, a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For example, when an asset is recorded in the governmental fund financial statements, but the revenue is not available, the District reports a deferred inflow of resources until such times as the revenue becomes available.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

Committed fund balance - Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance - Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board can assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Fund Equity/Net Position (continued)

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE C - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
b) Public hearings are conducted to obtain public comments.
c) Prior to October 1, the budget is legally adopted by the District Board.
d) All budget changes must be approved by the District Board.
e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances, including certificates of deposit, were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2025:

Investment	Fair Value	Credit Risk	Maturities
Money Market Mutual Funds - First American Government Obligation Fund	$ 538,091	S&P AAAm	Weighted average of the fund portfolio: 45 days
Total Investments	$ 538,091		

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

Credit risk - For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk - The District places no limit on the amount the District may invest in any one issuer.

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

Interest rate risk - The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Fair Value Measurement - When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- Level 1: Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- Level 2: Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- Level 3: Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE E – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2025 were as follows:

Fund	Transfer In	Transfer Out
General	$ -	$ 58,204
Capital projects	58,204	-
Total	$ 58,204	$ 58,204

Transfers from the general fund to the capital projects fund are related to budgeted capital reserve funding for the fiscal year.

NOTE F - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025 was as follows:

	Balance 10/01/2024	Increases	Decreases	Balance 09/30/2025
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 3,245,141	$ -	$ -	$ 3,245,141
Total capital assets, not being depreciated	3,245,141	-	-	3,245,141
Capital assets, being depreciated				
Improvements	720,278	-	-	720,278
Infrastructure	2,145,239	-	-	2,145,239
Total capital assets, being depreciated	2,865,517	-	-	2,865,517
Less accumulated depreciation for:				
Improvements	1,560,276	78,410	-	1,638,686
Infrastructure	905,329	46,875	-	952,204
Total accumulated depreciation	2,465,605	125,285	-	2,590,890
Total capital assets, being depreciated - net	399,912	(125,285)	-	274,627
Governmental activities capital assets - net	$ 3,645,053	$ (125,285)	$ -	$ 3,519,768

Depreciation expense was charged to maintenance and operations.

NOTE G – LONG-TERM LIABILITIES

$2,885,000 Special Assessment Refunding Bonds, Series 2013A-1 – On March 15, 2013, the District issued $2,885,000 in Special Assessment Refunding Bonds, Series 2013A-1. The Bonds were issued to refund District's outstanding Special Assessment Bonds, Series 2002A (the "Refunded Bonds"), pay certain costs associated with the issuance of the Bonds. The Bonds are payable through May 2033. The Bonds bear interest ranging from 4.0% to 4.15% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2014.

NOTE G – LONG-TERM LIABILITIES (CONTINUED)

$1,295,000 Special Assessment Refunding Bonds, Series 2013A-2 – On March 15, 2013, the District issued $1,295,000 in Special Assessment Refunding Bonds, Series 2013A-2. The Bonds were issued to refund District's outstanding Special Assessment Bonds, Series 2002A (the "Refunded Bonds"), pay certain costs associated with the issuance of the Bonds. The Bonds are payable through May 2033. The Bonds bear interest ranging from 5.125% to 5.625% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2014.

The Series 2013A-1 and 2013A-2 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2013A-1 and 2013A-2 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The requirements have been met for the fiscal year ended September 30, 2025.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2025:

	Balance 10/01/2024	Additions	Deletions	Balance 09/30/2025	Due Within One Year
Special Assessment Refunding Bonds, Series 2013A-1	$ 1,550,000	$ -	$ 145,000	$ 1,405,000	$ 150,000
Special Assessment Refunding Bonds, Series 2013A-2	705,000	-	60,000	645,000	65,000
	2,255,000	-	205,000	2,050,000	215,000
Unamortized bond discount	(26,401)	-	(24,066)	(2,335)	-
	$ 2,228,599	$ -	$ 180,934	$ 2,047,665	$ 215,000

NOTE G – LONG-TERM LIABILITIES (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2025 are as follows:

September 30,	Principal	Interest	Total
2026	$ 215,000	$ 94,124	$ 309,124
2027	230,000	84,468	314,468
2028	240,000	74,130	314,130
2029	250,000	63,063	313,063
2030	265,000	51,508	316,508
2031-2033	850,000	79,700	929,700
	$ 2,050,000	$ 446,993	$ 2,496,993

NOTE H - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE I - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. The District has not filed any claims under this commercial coverage during the last three years.

NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL – GENERAL FUND
Year Ended September 30, 2025

	* BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES			
Assessments	$ 592,710	$ 615,030	$ 22,320
Investment earnings	753	1,338	585
TOTAL REVENUES	593,463	616,368	22,905
EXPENDITURES			
Current			
General government	141,193	138,046	3,147
Maintenance and operations	401,270	311,658	89,612
TOTAL EXPENDITURES	542,463	449,704	92,759
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	51,000	166,664	115,664
OTHER FINANCING SOURCES (USES)			
Fund balance carryforward	7,204	-	(7,204)
Transfer in (out)	(58,204)	(58,204)	-
TOTAL OTHER FINANCING SOURCES (USES)	(51,000)	(58,204)	(7,204)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	$ -	108,460	$ 108,460
FUND BALANCES			
Beginning of year		147,686	
End of year		$ 256,146	

* Original and final budget.

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors, Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

The variance between budgeted and actual general fund revenues is not significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Narcoossee Community Development District
Orlando, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Narcoossee Community Development District, as of September 30, 2025 and for the year ended September 30, 2025, which collectively comprise the Narcoossee Community Development District's basic financial statements and have issued our report thereon dated May 22, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

This report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
May 22, 2026

DMHB
DiBARTOLOMEO, McBEE, HARTLEY & BARNES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Directors
Narcoossee Community Development District
Orlando, Florida

We have examined Narcoossee Community Development District, Orlando, Florida's ("District") 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 during the fiscal year ended September 30, 2025. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Narcoossee Community Development District, Orlando, Florida and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee Hartley & Barnes, P.A.
Fort Pierce, Florida
May 22, 2026

2222 Colonial Road, Suite 201 • Fort Pierce, Florida 34950 • 772-461-8833 • Fax: 772-461-8872
591 S.E. Port St. Lucie Blvd., • Port St. Lucie, Florida 34984 • 772-878-1952 • Fax: 772-878-1709

Management Letter

To the Board of Supervisors
Narcoossee Community Development District
Orlando, Florida

Report on the Financial Statements

We have audited the financial statements of the Narcoossee Community Development District ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated May 22, 2026.

Auditors' Responsibility

We conducted our audit in accordance with auditing 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; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 22, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations in the preceding financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not authorize a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate with in the District's geographical boundaries during the fiscal year under audit.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Narcoossee Community Development District reported:

a. The total number of district employees compensated in the last pay period of the District's fiscal year as $0.
b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as 6.
c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as $3,000.
d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $614,617.
e. Each construction project with a total cost of at least $65,000 approved by the District that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as $111,038.
f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Narcoossee Community Development District reported:

a. The rate or rates of non-ad valorem special assessments imposed by the District range from $0 to $92,394 per residential unit.
b. The total amount of special assessments collected by or on behalf of the District as $944,156.
c. The total amount of outstanding bonds issued by the District as $2,050,000.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
May 22, 2026

SECTION IX

NON-AD VALOREM ASSESSMENT ADMINISTRATION AGREEMENT

An AGREEMENT made this 1st day of October 2026 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, 2027.

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 2027 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

Date ____

NARCOOSSEE CDD

Name ____

Signed ____

Date ____

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 X

SECTION C

SECTION 1

Narcoossee
Community Development District

Summary of Check Register

May 19, 2026 to July 20, 2026

Fund	Date	Check No.'s	Amount	
General Fund	5/19/26	2425-2426	$	84,900.14
	5/26/26	2427	$	1,554.00
	6/2/26	2428	$	2,850.00
	6/16/26	2429-2432	$	16,993.02
	6/22/26	2433-2436	$	21,967.04
	7/15/26	2437-2440	$	28,039.48
		Autodrafts	$	1,136.18
			$	157,439.86
Supervisor Fees	May-26			
	Kenneth Turner	50465	$	184.70
	Eli Garrett	50466	$	184.70
	Isabel Hanze	50467	$	184.70
	Stephen Giercyk	50468	$	184.70
			$	738.80
		Total Amount	**$**	**158,178.66**

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/19/26	00087	5/15/26	14951	202604	310-51300-31500		*	279.00		
			GENERAL COUNSEL - APR 26							
						KILINSKI VAN WYK PLLC			279.00	002425
5/19/26	00034	5/19/26	51926	202605	300-20700-10500		*	84,621.14		
			ASSESSMENT TXFR S2013							
						NARCOOSSEE CDD C/O US BANK			84,621.14	002426
5/26/26	00022	5/15/26	236491	202605	330-53800-46300		*	479.38		
			POND MAINT LV MAY26							
		5/15/26	236491	202605	350-53800-46300		*	170.62		
			POND MAINT GH MAY26							
		5/15/26	236492	202605	320-53800-46300		*	453.00		
			POND MAINT NC MAY26							
		5/15/26	236493	202605	340-53800-46300		*	451.00		
			POND MAINT NP MAY26							
						APPLIED AQUATIC MANAGEMENT, INC.			1,554.00	002427
6/02/26	00095	5/27/26	90118914	202605	310-51300-32200		*	2,850.00		
			FY25 AUDIT							
						DIBARTOLOMEO MCBEE HARTLEY & BARNES			2,850.00	002428
6/16/26	00072	6/11/26	22492116	202605	310-51300-31100		*	1,210.00		
			GENERAL ENGINEERING MAY26							
						DEWBERRY ENGINEERS INC.			1,210.00	002429
6/16/26	00043	6/01/26	520	202606	320-53800-12000		*	430.20		
			FIELD MANAGEMENT - JUN 26							
		6/01/26	520	202606	330-53800-12000		*	1,101.45		
			FIELD MANAGEMENT - JUN 26							
		6/01/26	520	202606	340-53800-12000		*	474.94		
			FIELD MANAGEMENT - JUN 26							
		6/01/26	520	202606	350-53800-12000		*	283.66		
			FIELD MANAGEMENT - JUN 26							
		6/01/26	521	202606	310-51300-34000		*	4,823.83		
			MANAGEMENT FEES - JUN 26							
		6/01/26	521	202606	310-51300-35200		*	114.67		
			WEBSITE ADMIN - JUN 26							
		6/01/26	521	202606	310-51300-35100		*	143.33		
			INFORMATION TECH - JUN 26							
		6/01/26	521	202606	310-51300-31300		*	119.50		
			DISSEMINATION - JUN 26							
		6/01/26	521	202606	310-51300-51000		*	.12		
			OFFICE SUPPLIES							
		6/01/26	521	202606	310-51300-42000		*	41.19		
			POSTAGE							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
		6/01/26	521	202606	310-51300-42500	COPIES	*	1.35		
						GOVERNMENTAL MANAGEMENT SERVICES-CF			7,534.24	002430
6/16/26	00034	6/15/26	6152026	202606	300-20700-10500	ASMNT TXFR S2013	*	7,080.94		
						NARCOOSSEE CDD C/O US BANK			7,080.94	002431
6/16/26	00090	6/08/26	1195228	202606	320-53800-46000	PRUNE WHITE BIRDS OF PARA	*	1,167.84		
						YELLOWSTONE LANDSCAPE			1,167.84	002432
6/22/26	00027	6/18/26	332-6531	202606	320-53800-46000	PRIVATE PROPERTY SIGN	*	456.00		
						FASTSIGNS			456.00	002433
6/22/26	00087	6/16/26	15191	202605	310-51300-31500	GENERAL COUNSEL - MAY 26	*	2,065.85		
						KILINSKI VAN WYK PLLC			2,065.85	002434
6/22/26	00003	5/11/26	OSA58472	202605	310-51300-48000	NOT OF QUALIFYING PERIOD	*	179.19		
						ORLANDO SENTINEL COMMUNICATIONS			179.19	002435
6/22/26	00090	6/15/26	212864	202606	320-53800-46200	LANDSCAPE MAINT NC JUN26	*	4,681.31		
		6/15/26	212864	202606	330-53800-46200	LANDSCAPE MAINT LV JUN26	*	7,053.07		
		6/15/26	212864	202606	340-53800-46200	LANDSCAPE MAINT NP JUN26	*	5,021.21		
		6/15/26	212864	202606	350-53800-46200	LANDSCAPE MAINT GH JUN26	*	2,510.41		
						YELLOWSTONE LANDSCAPE			19,266.00	002436
7/15/26	00022	6/15/26	237165	202606	320-53800-46300	POND MAINT NC JUN26	*	453.00		
		6/15/26	237166	202606	320-53800-46300	POND MAINT LV JUN26	*	451.00		
						APPLIED AQUATIC MANAGEMENT, INC.			904.00	002437
7/15/26	00096	7/13/26	07132026	202607	310-51300-11000	REISSUED CK#050440	*	184.70		
		7/13/26	07132026	202607	310-51300-11000	REISSUED CK#050459	*	184.70		
						ELI C GARRETT			369.40	002438

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/15/26	00043	7/01/26	522	202607	320-53800-12000		*	2,290.25		
			FIELD MANAGEMENT JUL26							
		7/01/26	523	202607	310-51300-34000		*	4,823.83		
			MANAGEMENT FEES JUL26							
		7/01/26	523	202607	310-51300-35200		*	114.67		
			WEBSITE ADMIN JUL26							
		7/01/26	523	202607	310-51300-35100		*	143.33		
			INFORMATION TECH JUL26							
		7/01/26	523	202607	310-51300-31300		*	119.50		
			DISSEM AGENT SVCS JUL26							
		7/01/26	523	202607	310-51300-51000		*	.33		
			OFFICE SUPPLIES JUL26							
		7/01/26	523	202607	310-51300-42000		*	8.17		
			POSTAGE JUL26							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			7,500.08	002439
7/15/26	00090	7/15/26	217390	202607	320-53800-46200		*	19,266.00		
			LANDSCAPE MAINT JUL26							
						YELLOWSTONE LANDSCAPE			19,266.00	002440

TOTAL FOR BANK A 156,303.68

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/09/26	00042	6/02/26	1125-05.	202605	330-53800-43000	2343 DOWDEN RD 05.26 / ORLANDO UTILITIES COMMISSION	*	26.07	26.07	080061
6/09/26	00042	6/02/26	3058-05.	202605	330-53800-43000	9417 DOWDEN RD 05.26 / ORLANDO UTILITIES COMMISSION	*	22.50	22.50	080062
6/09/26	00042	6/04/26	7561-05.	202605	330-53800-43000	9317 DOWDEN RD 05.26 / ORLANDO UTILITIES COMMISSION	*	23.33	23.33	080063
6/09/26	00042	6/05/26	0300-05.	202605	330-53800-43100	9417 DOWDEN RD 05.26 / ORLANDO UTILITIES COMMISSION	*	238.64	238.64	080064
6/09/26	00042	6/05/26	7597-05.	202605	330-53800-43200	9422 DOWDEN RD 05.26 / ORLANDO UTILITIES COMMISSION	*	112.96	112.96	080065
7/06/26	00042	7/01/26	1791-06.	202606	330-53800-43000	9422 DOWDEN RD JUN26 / ORLANDO UTILITIES COMMISSION	*	55.22	55.22	080066
7/06/26	00042	7/01/26	3058-06.	202606	330-53800-43000	9417 DOWDEN RD JUN26 / ORLANDO UTILITIES COMMISSION	*	21.53	21.53	080067
7/06/26	00042	7/01/26	9688-06.	202606	330-53800-43000	9348 DOWDEN RD JUN26 / ORLANDO UTILITIES COMMISSION	*	229.32	229.32	080068
7/06/26	00042	7/02/26	1125-06.	202606	330-53800-43000	9343 DOWDEN RD JUN26 / ORLANDO UTILITIES COMMISSION	*	31.55	31.55	080069
7/13/26	00042	7/07/26	0300-06.	202606	330-53800-43100	9417 DOWDEN RD JUN26 / ORLANDO UTILITIES COMMISSION	*	238.64	238.64	080070
7/13/26	00042	7/07/26	7561-06.	202606	330-53800-43000	9317 DOWNDEN RD JUN26 / ORLANDO UTILITIES COMMISSION	*	23.46	23.46	080071
7/13/26	00042	7/07/26	7597-06.	202606	330-53800-43200	9422 DOWDEN RD JUN26 / ORLANDO UTILITIES COMMISSION	*	112.96	112.96	080072

TOTAL FOR BANK Z 1,136.18

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
							TOTAL FOR REGISTER		157,439.86		

SECTION 2

Narcoossee

Community Development District

Unaudited Financial Reporting

June 30, 2026

Table of Contents

Narcoossee

Community Development District

Combined Balance Sheet

June 30, 2026

	General Fund		Debt Service Fund		Capital Reserve Funds		Totals Governmental Funds
Assets:							
Cash:							
Operating Account	$	432,878	$	-	$	-	$ 432,878
Capital Reserve	$	-	$	-	$	186,630	$ 186,630
Investments:							
Custody - Excess Funds	$	32,226	$	-	$	-	$ 32,226
Series 2013 A-1/A-2							
Reserve A-1	$	-	$	104,321	$	-	$ 104,321
Prepayment A-1	$	-	$	809	$	-	$ 809
Reserve A-2	$	-	$	51,289	$	-	$ 51,289
Revenue	$	-	$	348,244	$	-	$ 348,244
Due from General Fund	$	-	$	1,281	$	-	$ 1,281
Prepaid Expenses	$	1,358	$	-	$	-	$ 1,358
Total Assets	**$**	**466,461**	**$**	**505,945**	**$**	**186,630**	**$ 1,159,037**
Liabilities:							
Accounts Payable	$	713	$	-	$	-	$ 713
Due to Debt Service	$	1,281	$	-	$	-	$ 1,281
Total Liabilites	**$**	**1,994**	**$**	**-**	**$**	**-**	**$ 1,994**
Fund Balance:							
Assigned for:							
Capital Reserves	$	-	$	-	$	186,630	$ 186,630
Designated	$	1,358	$	-	$	-	$ 1,358
Nonspendable:							
Deposits and Prepaid Items	$	1,358	$	-	$	-	$ 1,358
Restricted for:							
Debt Service Series 2013 A-1 & A-2	$	-	$	505,945	$	-	$ 505,945
Unassigned	$	461,751	$	-	$	-	$ 461,751
Total Fund Balances	**$**	**464,467**	**$**	**505,945**	**$**	**186,630**	**$ 1,157,043**
Total Liabilities & Fund Balance	$	466,461	$	505,945	$	186,630	$ 1,159,037

Narcoossee

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues:				
Maintenance Assessments	$ 592,867	$ 592,867	$ 550,081	$ (42,786)
Interest Income	$ 595	$ 595	$ 5,034	$ 4,438
Total Revenues	**$ 593,463**	**$ 593,463**	**$ 555,115**	**$ (38,347)**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 6,000	$ 4,500	$ 2,800	$ 1,700
FICA Expense	$ 459	$ 344	$ 214	$ 130
Engineering Fees	$ 7,800	$ 5,850	$ 1,795	$ 4,055
Assessment Roll	$ 5,408	$ 5,408	$ 5,408	$ -
Attorney	$ 18,000	$ 13,500	$ 13,872	$ (372)
Annual Audit	$ 3,150	$ 2,850	$ 2,850	$ -
Dissemination Agent	$ 1,434	$ 1,075	$ 1,076	$ -
Arbitrage	$ 600	$ 600	$ 600	$ -
Trustee Fees	$ 3,259	$ 3,136	$ 3,136	$ -
Management Fees	$ 57,886	$ 43,415	$ 43,414	$ -
Information Technology	$ 1,720	$ 1,290	$ 1,290	$ 0
Website Maintenance	$ 1,376	$ 1,032	$ 1,032	$ 0
Telephone	$ 25	$ 19	$ -	$ 19
Postage	$ 450	$ 338	$ 187	$ 151
Insurance	$ 42,851	$ 42,851	$ 34,860	$ 7,991
Printing & Binding	$ 200	$ 150	$ 21	$ 129
Legal Advertising	$ 1,900	$ 1,425	$ 922	$ 503
Other Current Charges	$ 2,000	$ 1,500	$ 284	$ 1,216
Office Supplies	$ 50	$ 38	$ 2	$ 35
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Contingency	$ 274	$ 274	$ -	$ 274
Subtotal General & Administrative	**$ 155,017**	**$ 129,769**	**$ 113,938**	**$ 15,832**
Operations & Maintenance:				
Nona Crest				
Field Management	$ 5,163	$ 3,872	$ 3,872	$ -
Landscape Maintenance	$ 59,544	$ 44,658	$ 43,483	$ 1,174
Irrigation Repairs	$ 5,000	$ 3,750	$ -	$ 3,750
Lake Maintenance	$ 5,280	$ 3,960	$ 3,624	$ 336
Wall Repairs/Cleaning	$ 2,500	$ 1,875	$ -	$ 1,875
Feature Lighting	$ 4,000	$ 3,000	$ -	$ 3,000
Miscellaneous Common Area	$ 5,000	$ 5,000	$ 6,206	$ (1,206)
Tree Trimming	$ 23,099	$ 17,325	$ -	$ 17,325
Subtotal Nona Crest	**$ 109,586**	**$ 83,439**	**$ 57,185**	**$ 26,254**

Narcoossee

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
La Vina				
Field Management	$ 13,218	$ 9,913	$ 9,913	$ -
Landscape Maintenance	$ 89,711	$ 67,283	$ 65,514	$ 1,769
Irrigation Repairs	$ 10,500	$ 7,875	$ 984	$ 6,892
Lake Maintenance	$ 5,576	$ 4,182	$ 3,835	$ 347
Utilities	$ 7,347	$ 5,510	$ 2,853	$ 2,658
Wall Repairs/Cleaning	$ 3,000	$ 2,250	$ 1,310	$ 940
Solvino Streetlighting	$ 3,485	$ 2,614	$ 1,905	$ 709
Capri Streetlighting	$ 4,433	$ 3,325	$ 1,010	$ 2,315
Miscellaneous Common Area	$ 5,000	$ 5,000	$ 325	$ 4,675
Tree Trimming	$ 26,489	$ 19,867	$ -	
Subtotal La Vina	**$ 168,758**	**$ 127,818**	**$ 87,648**	**$ 20,304**
Nona Preserve				
Field Management	$ 5,699	$ 4,274	$ 4,274	$ -
Landscape Maintenance	$ 63,867	$ 47,900	$ 46,641	$ 1,260
Irrigation Repairs	$ 4,500	$ 3,375	$ 2,536	$ 839
Lake Maintenance	$ 5,256	$ 3,942	$ 3,608	$ 334
Wall Repairs/Cleaning	$ 2,500	$ 1,875	$ -	$ 1,875
Miscellaneous Common Area	$ 2,500	$ 2,500	$ 3,729	$ (1,229)
Tree Trimming	$ 12,458	$ 9,344	$ -	$ 9,344
Subtotal Nona Preserve	**$ 96,781**	**$ 73,210**	**$ 60,788**	**$ 12,423**
Parcels G & H				
Field Management	$ 3,404	$ 2,553	$ 2,553	$ -
Landscape Maintenance	$ 31,931	$ 23,948	$ 23,319	$ 630
Lake Maintenance	$ 1,984	$ 1,488	$ 1,365	$ 123
Tree Trimming	$ 6,953	$ 5,215	$ -	$ 5,215
Subtotal Parcels G & H	**$ 44,273**	**$ 33,205**	**$ 27,236**	**$ 5,968**
Total Expenditures	**$ 574,414**	**$ 447,442**	**$ 346,794**	**$ 80,781**
Excess (Deficiency) of Revenues over Expenditures	$ 19,049		$ 208,321	
Other Financing Sources/(Uses):				
Transfer Out to Capital Reserves	$ (31,675)	$ -	$ -	$ -
Total Other Financing Sources/(Uses)	**$ (31,675)**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ (12,626)**		**$ 208,321**	
Fund Balance - Beginning	$ 12,626		$ 256,146	
Fund Balance - Ending	$ -		$ 464,467	

Narcoossee

Community Development District

Debt Service Fund Series 2013

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

		Adopted Budget		Prorated Budget Thru 06/30/26		Actual Thru 06/30/26		Variance
Revenues:								
Assessments - Tax Roll	$	317,584	$	317,584	$	294,369	$	(23,215)
Interest	$	10,451	$	10,451	$	13,223	$	2,772
Total Revenues	**$**	**328,034**	**$**	**328,034**	**$**	**307,592**	**$**	**(20,443)**
Expenditures:								
Series 2013 A-1								
Interest - 11/1	$	28,921	$	28,921	$	28,921	$	-
Principal - 5/1	$	150,000	$	150,000	$	150,000	$	-
Interest - 5/1	$	28,921	$	28,921	$	28,921	$	-
Series 2013 A-2								
Interest - 11/1	$	18,141	$	18,141	$	18,141	$	-
Principal - 5/1	$	65,000	$	65,000	$	65,000	$	-
Interest - 5/1	$	18,141	$	18,141	$	18,141	$	-
Total Expenditures	**$**	**309,124**	**$**	**309,124**	**$**	**309,124**	**$**	**-**
Excess (Deficiency) of Revenues over Expenditures	$	18,911			$	(1,532)		
Fund Balance - Beginning	$	341,212			$	507,477		
Fund Balance - Ending	$	360,123			$	505,945		

Narcoossee

Community Development District

Combined Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2026

	Adopted Budget	Prorated Budget Thru 06/30/26	Actual Thru 06/30/26	Variance
Revenues				
Interest	$ 12	$ 12	$ 2,150	$ 2,137
Total Revenues	**$ 12**	**$ 12**	**$ 2,150**	**$ 2,137**
Expenditures:				
Contingency	$ 2,000	$ 2,000	$ 2,242	$ (242)
Mirabella Wall Repair	$ -	$ -	$ 21,500	$ (21,500)
Ziani Wall Repair	$ -	$ -	$ 21,500	$ (21,500)
Mirabella Sign Refurbishment	$ 15,000	$ 11,250	$ 6,490	$ 4,760
Ziani Sign Refurbishment	$ 15,000	$ 11,250	$ 4,841	$ 6,409
Nona Preserve Sign Refurbishment	$ 23,000	$ 17,250	$ 3,939	$ 13,311
Total Expenditures	**$ 55,000**	**$ 41,750**	**$ 60,512**	**$ (18,762)**
Excess (Deficiency) of Revenues over Expenditures	**$ (54,988)**		**$ (58,363)**	
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ 31,675	$ -	$ -	$ -
Total Other Financing Sources (Uses)	**$ 31,675**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ (23,313)**		**$ (58,363)**	
Fund Balance - Beginning	**$ 225,520**		**$ 244,992**	
Fund Balance - Ending	**$ 202,207**		**$ 186,630**	

Narcoossee

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Maintenance Assessments	$ -	$ 29,613	$ 65,500	$ 28,639	$ 252,574	$ 15,499	$ 113,869	$ 28,762	$ 15,626	$ -	$ -	$ -	$ 550,081
Interest Income	$ 106	$ 107	$ 100	$ 354	$ 748	$ 932	$ 869	$ 978	$ 839	$ -	$ -	$ -	$ 5,034
Total Revenues	**$ 106**	**$ 29,720**	**$ 65,600**	**$ 28,993**	**$ 253,322**	**$ 16,432**	**$ 114,738**	**$ 29,739**	**$ 16,466**	**$ -**	**$ -**	**$ -**	**$ 555,115**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ -	$ -	$ 600	$ 800	$ -	$ 600	$ -	$ -	$ 800	$ -	$ -	$ -	$ 2,800
FICA Expense	$ -	$ -	$ 46	$ 61	$ -	$ 46	$ -	$ -	$ 61	$ -	$ -	$ -	$ 214
Engineering Fees	$ -	$ 335	$ -	$ 188	$ -	$ 63	$ -	$ 1,210	$ -	$ -	$ -	$ -	$ 1,795
Assessment Roll	$ 5,408	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,408
Attorney	$ 330	$ 2,641	$ 79	$ 3,306	$ 406	$ 4,766	$ 279	$ 2,066	$ -	$ -	$ -	$ -	$ 13,872
Annual Audit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,850	$ -	$ -	$ -	$ -	$ 2,850
Dissemination Agent	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120	$ -	$ -	$ -	$ 1,076
Arbitrage	$ -	$ -	$ -	$ -	$ 600	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 600
Trustee Fees	$ 1,235	$ -	$ -	$ -	$ -	$ 1,901	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,136
Management Fees	$ 4,824	$ 4,824	$ 4,824	$ 4,824	$ 4,824	$ 4,824	$ 4,824	$ 4,824	$ 4,824	$ -	$ -	$ -	$ 43,414
Information Technology	$ 143	$ 143	$ 143	$ 143	$ 143	$ 143	$ 143	$ 143	$ 143	$ -	$ -	$ -	$ 1,290
Website Maintenance	$ 115	$ 115	$ 115	$ 115	$ 115	$ 115	$ 115	$ 115	$ 115	$ -	$ -	$ -	$ 1,032
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Postage	$ 28	$ 13	$ 2	$ 7	$ 12	$ 2	$ 10	$ 72	$ 41	$ -	$ -	$ -	$ 187
Insurance	$ 34,860	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 34,860
Printing & Binding	$ -	$ -	$ 1	$ -	$ 1	$ -	$ 17	$ -	$ 1	$ -	$ -	$ -	$ 21
Legal Advertising	$ -	$ -	$ 743	$ -	$ -	$ -	$ -	$ 179	$ -	$ -	$ -	$ -	$ 922
Other Current Charges	$ -	$ -	$ -	$ 43	$ 41	$ 77	$ 41	$ 41	$ 41	$ -	$ -	$ -	$ 284
Office Supplies	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ -	$ -	$ -	$ 2
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal General & Administrative	**$ 47,236**	**$ 8,191**	**$ 6,672**	**$ 9,606**	**$ 6,261**	**$ 12,656**	**$ 5,549**	**$ 11,620**	**$ 6,146**	**$ -**	**$ -**	**$ -**	**$ 113,938**
Operations & Maintenance													
Nona Crest													
Field Management	$ 430	$ 430	$ 430	$ 430	$ 430	$ 430	$ 430	$ 430	$ 430	$ -	$ -	$ -	$ 3,872
Landscape Maintenance	$ 4,681	$ 4,681	$ 6,033	$ 4,681	$ 4,681	$ 4,681	$ 4,681	$ 4,681	$ 4,681	$ -	$ -	$ -	$ 43,483
Irrigation Repairs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lake Maintenance	$ 453	$ 453	$ 453	$ 453	$ 453	$ 453	$ 453	$ 453	$ -	$ -	$ -	$ -	$ 3,624
Wall Repairs/Cleaning	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Feature Lighting	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous Common Area	$ -	$ -	$ -	$ -	$ 2,455	$ -	$ 2,127	$ -	$ 1,624	$ -	$ -	$ -	$ 6,206
Tree Trimming	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal Nona Crest	**$ 5,565**	**$ 5,565**	**$ 6,916**	**$ 5,565**	**$ 8,019**	**$ 5,565**	**$ 7,692**	**$ 5,565**	**$ 6,735**	**$ -**	**$ -**	**$ -**	**$ 57,185**

Narcoossee

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
La Vina													
Field Management	$ 1,101	$ 1,101	$ 1,101	$ 1,101	$ 1,101	$ 1,101	$ 1,101	$ 1,101	$ 1,101	$ -	$ -	$ -	$ 9,913
Landscape Maintenance	$ 7,053	$ 7,053	$ 9,089	$ 7,053	$ 7,053	$ 7,053	$ 7,053	$ 7,053	$ 7,053	$ -	$ -	$ -	$ 65,514
Irrigation Repairs	$ -	$ 500	$ -	$ 484	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 984
Lake Maintenance	$ 479	$ 479	$ 479	$ 479	$ 479	$ 479	$ 479	$ 479	$ -	$ -	$ -	$ -	$ 3,835
Utilities	$ 565	$ 410	$ 449	$ 612	$ 162	$ 140	$ 82	$ 72	$ 361	$ -	$ -	$ -	$ 2,853
Wall Repairs/Cleaning	$ -	$ -	$ 1,025	$ -	$ -	$ 285	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,310
Solvino Streetlighting	$ 236	$ 236	$ 239	$ -	$ 239	$ 239	$ 239	$ 239	$ 239	$ -	$ -	$ -	$ 1,905
Capri Streetlighting	$ 110	$ 110	$ 113	$ 113	$ 113	$ 113	$ 113	$ 113	$ 113	$ -	$ -	$ -	$ 1,010
Miscellaneous Common Area	$ -	$ -	$ -	$ -	$ -	$ 325	$ -	$ -	$ -	$ -	$ -	$ -	$ 325
Tree Trimming	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal La Vina	**$ 9,544**	**$ 9,890**	**$ 12,495**	**$ 9,843**	**$ 9,148**	**$ 9,736**	**$ 9,067**	**$ 9,057**	**$ 8,867**	**$ -**	**$ -**	**$ -**	**$ 87,648**
Nona Preserve													
Field Management	$ 475	$ 475	$ 475	$ 475	$ 475	$ 475	$ 475	$ 475	$ 475	$ -	$ -	$ -	$ 4,274
Landscape Maintenance	$ 5,021	$ 5,021	$ 6,471	$ 5,021	$ 5,021	$ 5,021	$ 5,021	$ 5,021	$ 5,021	$ -	$ -	$ -	$ 46,641
Irrigation Repairs	$ -	$ -	$ -	$ 455	$ -	$ 478	$ 1,603	$ -	$ -	$ -	$ -	$ -	$ 2,536
Wall Repairs/Cleaning	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lake Maintenance	$ 451	$ 451	$ 451	$ 451	$ 451	$ 451	$ 451	$ 451	$ -	$ -	$ -	$ -	$ 3,608
Miscellaneous Common Area	$ -	$ -	$ -	$ 3,729	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,729
Tree Trimming	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal Nona Preserve	**$ 5,947**	**$ 5,947**	**$ 7,397**	**$ 10,131**	**$ 5,947**	**$ 6,425**	**$ 7,550**	**$ 5,947**	**$ 5,496**	**$ -**	**$ -**	**$ -**	**$ 60,788**
Parcels G & H													
Field Management	$ 284	$ 284	$ 284	$ 284	$ 284	$ 284	$ 284	$ 284	$ 284	$ -	$ -	$ -	$ 2,553
Landscape Maintenance	$ 2,510	$ 2,510	$ 3,235	$ 2,510	$ 2,510	$ 2,510	$ 2,510	$ 2,510	$ 2,510	$ -	$ -	$ -	$ 23,319
Lake Maintenance	$ 171	$ 171	$ 171	$ 171	$ 171	$ 171	$ 171	$ 171	$ -	$ -	$ -	$ -	$ 1,365
Tree Trimming	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal Parcels G & H	**$ 2,965**	**$ 2,965**	**$ 3,690**	**$ 2,965**	**$ 2,965**	**$ 2,965**	**$ 2,965**	**$ 2,965**	**$ 2,794**	**$ -**	**$ -**	**$ -**	**$ 27,236**
Total Expenditures	**$ 71,257**	**$ 32,557**	**$ 37,170**	**$ 38,109**	**$ 32,340**	**$ 37,346**	**$ 32,823**	**$ 35,154**	**$ 30,039**	**$ -**	**$ -**	**$ -**	**$ 346,794**
Excess Revenues (Expenditures)	$ (71,151)	$ (2,837)	$ 28,430	$ (9,117)	$ 220,982	$ (20,914)	$ 81,915	$ (5,415)	$ (13,573)	$ -	$ -	$ -	$ 208,321
Other Financing Sources/Uses:													
Capital Reserve Transfer Out	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Financing Sources/Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ (71,151)**	**$ (2,837)**	**$ 28,430**	**$ (9,117)**	**$ 220,982**	**$ (20,914)**	**$ 81,915**	**$ (5,415)**	**$ (13,573)**	**$ -**	**$ -**	**$ -**	**$ 208,321**

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)
LESS: PRINCIPAL PAYMENT 5/1/26		($150,000)
CURRENT BONDS OUTSTANDING		**$1,255,000**

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)
LESS: PRINCIPAL PAYMENT 5/1/26		($65,000)
CURRENT BONDS OUTSTANDING		**$580,000**

Narcoossee

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts

Fiscal Year 2026

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

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	General Fund	Series 2013 Debt Service	Total
							65%	35%	100%
11/10/25	#1	$ 4,569.91	$ (220.66)	$ -	$ -	$ 4,349.25	$ 2,833.13	$ 1,516.12	$ 4,349.25
11/20/25	#2	$ 9,593.85	$ (383.74)	$ (652.26)	$ -	$ 8,557.85	$ 5,574.65	$ 2,983.20	$ 8,557.85
11/25/25	#3	$ 33,908.99	$ (1,356.38)	$ -	$ -	$ 32,552.61	$ 21,205.02	$ 11,347.59	$ 32,552.61
12/5/25	#4	$ 64,692.77	$ (2,587.73)	$ -	$ -	$ 62,105.04	$ 40,455.69	$ 21,649.35	$ 62,105.04
12/15/25	#5	$ 12,142.45	$ (485.71)	$ -	$ -	$ 11,656.74	$ 7,593.29	$ 4,063.45	$ 11,656.74
12/22/25	#6	$ 27,466.42	$ (1,098.64)	$ -	$ -	$ 26,367.78	$ 17,176.17	$ 9,191.61	$ 26,367.78
12/22/25	#7	$ 421.54	$ -	$ -	$ -	$ 421.54	$ 274.59	$ 146.95	$ 421.54
1/15/26	#8	$ 45,796.00	$ (1,831.90)	$ -	$ -	$ 43,964.10	$ 28,638.55	$ 15,325.55	$ 43,964.10
2/13/26	#9	$ 403,891.59	$ (16,155.63)	$ -	$ -	$ 387,735.96	$ 252,574.14	$ 135,161.82	$ 387,735.96
3/13/26	#10	$ -	$ -	$ -	$ 4,786.12	$ 4,786.12	$ 3,117.71	$ 1,668.41	$ 4,786.12
3/13/26	#11	$ 19,799.40	$ (791.98)	$ -	$ -	$ 19,007.42	$ 12,381.58	$ 6,625.84	$ 19,007.42
4/15/26	#12	$ 181,971.24	$ (7,166.82)	$ -	$ -	$ 174,804.42	$ 113,868.92	$ 60,935.50	$ 174,804.42
5/15/26	#13	$ 45,743.25	$ (1,590.28)	$ -	$ -	$ 44,152.97	$ 28,761.58	$ 15,391.39	$ 44,152.97
6/15/26	#14	$ 20,674.48	$ (361.54)	$ -	$ -	$ 20,312.94	$ 13,232.00	$ 7,080.94	$ 20,312.94
6/16/26	#15	$ -	$ -	$ -	$ 3,675.78	$ 3,675.78	$ 2,394.43	$ 1,281.35	$ 3,675.78
						$ -	$ -	$ -	$ -
						$ -	$ -	$ -	$ -
	Total	$ 870,671.89	$ (34,031.01)	$ (652.26)	$ 8,461.90	$ 844,450.52	$ 550,081.45	$ 294,369.07	$ 844,450.52

93%	Net Percent Collected
$ 66,595.71	Balance Remaining to Collect

SECTION 3

RESOLUTION 2026-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT SETTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2027; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Narcoossee Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Orange County, Florida; and

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District's regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located; and

WHEREAS, the Board of Supervisors desires to adopt an annual meeting schedule for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"), attached as **Exhibit A**.

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

SECTION 1. The Fiscal Year 2027 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 25th day of August 2026.

ATTEST:	**NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
Secretary/Assistant Secretary	Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2027 Annual Meeting Schedule

BOARD OF SUPERVISORS MEETING DATES
NARCOOSSEE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2027

The Board of Supervisors of the Narcoossee Community Development District will hold their regular meetings for Fiscal Year 2027 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 17, 2026*
January 26, 2027
March 23, 2027
May 25, 2027
July 27, 2027
September 28, 2027

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

SECTION a.

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

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.
Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of three board meetings were held during the Fiscal Year.
Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.
Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).
Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management.
Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

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

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.
Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.
Standard: 100% of site visits were successfully completed as described within district management services agreement
Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.
Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.
Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.
Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.
Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.
Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.
Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.
Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.
Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.
Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

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

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

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

Achieved: Yes ☐ No ☐

Chair/Vice Chair:___________________________ Date:_______________

Print Name:________________________________

Narcoossee Community Development District

District Manager:___________________________ Date:_______________

Print Name:________________________________

Narcoossee Community Development District

SECTION b.

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