Narcoossee
Community Development District

Agenda

September 22, 2026

AGENDA

Narcoossee
Community Development District

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

September 15, 2026

Board of Supervisors
Narcoossee Community
Development District

The Board of Supervisors of the Narcoossee Community Development District will meet **Tuesday, September 22, 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. Appointment of Individual to Fill Vacancies Seats No. 1 & 4
    B. Administration of Oaths of Office to Newly Appointed Supervisors
    C. Consideration of Resolution 2026-06 Electing Officers
4. Approval of Minutes of the August 25, 2026, Board of Supervisors Meeting
5. Consideration of Fiscal Year 2026 Audit Engagement Agreement
6. Staff Reports
    A. Attorney
    B. Engineer
    C. District Manager's Report
        i. Approval of Check Register
        ii. Balance Sheet and Income Statement
    D. Field Report
7. Other Business
8. Supervisors Requests
9. Next Meeting Date- November 17, 2026
10. Adjournment

SECTION III

SECTION C

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
NARCOSSEE
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Narcoossee Community Development District was held Tuesday, **August 25, 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

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

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 opened up the public comment period.

A resident commented on the landscaping and tree maintenance along Dowden Road near Mirabella, noting that tree maintenance is typically performed toward the end of the year. Staff advised that all trees along Dowden Road and Narcoossee Road had recently been trimmed to maintain a minimum clearance of approximately 14 feet. The resident also noted that debris from neighboring properties was sometimes left near their backyard.

A resident also commented on the missing letter from the Mirabella entrance signage. Staff advised that replacement letters for the Mirabella and Ziani entrances were expected to be installed by the end of the week. Staff further noted that the scripted letters at the other Nona Preserve entrances had already been installed approximately two weeks earlier.

THIRD ORDER OF BUSINESS **Organizational Matters**

A. Acceptance of Resignation of Supervisor Garrett

Mr. Showe presented the resignation of Supervisor Garrett.

On MOTION by Mr. Turner, seconded by Mr. Giercyk, with all in favor, Accepting the Resignation of Supervisor Garrett, was approved.

B. Appointment of Individual to Fill Vacancies in Seats No. 1 & 4

C. Administration of Oath of Office to Newly Appointed Supervisor

D. Consideration of Resolution 2026-06 Electing Officers

Mr. Showe asked for any nominations to fill the Board vacant seats. The Board discussed the two vacant seats, Seat #1 and #4. No appointments were proposed at this time. One potential candidate was expected to attend the meeting but was not present. The Board discussed the importance of prospective appointees being able to attend meetings and agreed to defer consideration of appointments to the next meeting.

FOURTH ORDER OF BUSINESS **Approval of the Minutes of the May 26, 2026 Board of Supervisors Meeting**

Mr. Showe presented the minutes from the May 26, 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 Ms. Hanze, with all in favor, the Minutes of the May 26, 2026 Board of Supervisors Meetings, were approved.

FIFTH ORDER OF BUSINESS **Consideration of Resolution 2026-07 Ratifying the Resetting of Fiscal Year 2027 Budget Adoption Public Hearing**

Mr. Showe presented Resolution 2026-07, ratifying the resetting of Fiscal Year 2027 budget adoption public hearing. The Board considered Resolution 2026-07, which reset the public hearing previously advertised for July 28, 2026, to the current meeting date.

> On MOTION by Mr. Giercyk, seconded by Mr. Turner, with all in favor, Resolution 2026-07 Ratifying the Resetting of Fiscal Year 2027 Budget Adoption Public Hearing, was approved.

SIXTH ORDER OF BUSINESS Public Hearing

Mr. Showe requested a motion to open the public hearing.

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

A. Consideration of Resolution 2026-08 Adopting the Fiscal Year 2027 Approved Budget and Appropriating Funds

Mr. Showe presented Resolution 2026-08, adopting the Fiscal Year 2027 approved budget and appropriating funds. He reviewed the proposed budget, noting that there were no proposed assessment increases for residents and that approximately $25,000 would be contributed to the capital reserve fund. The budget included detailed supporting information, assessment tables, debt service, and the capital project fund. He noted that approximately $350,000 was anticipated to remain in the capital project fund at the end of the fiscal year after accounting for wall repairs, signage, and other repairs. No public comments were received.

> On MOTION by Ms. Hanze, seconded by Mr. Giercyk, with all in favor, Resolution 2026-08 Adopting the Fiscal Year 2027 Approved Budget and Appropriating Funds, was approved.

B. Consideration of Resolution 2026-09 Imposing Fiscal Year 2027 Special Assessments and Certifying an Assessment Roll

Mr. Showe presented Resolution 2026-09, imposing Fiscal Year 2027 special assessments and certifying an assessment roll. The Board discussed this resolution, which levies the assessments on the properties within the District. Exhibit A to the resolution consists of the finalized budget approved by the Board. An Excel spreadsheet is also included, which will be transmitted to the Tax Collector and provides the calculations necessary to place the assessments on the property tax bills at the levels approved by the Board. The Board was given an opportunity to ask questions and receive public comments before considering approval of the resolution.

> On MOTION by Ms. Hanze, seconded by Mr. Giercyk, with all in favor, Resolution 2026-09 Imposing Fiscal Year 2027 Special Asssessments and Certifying an Assessment Roll, was approved.

Mr. Showe requested a motion to close the public hearing.

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

SEVENTH ORDER OF BUSINESS **Consideration of Resolution 2026-10 Declaring Vacant Seat**

Mr. Showe presented Resolution 2026-10, declaring Seat #3 vacant effective November 17, 2026, as no candidate qualified for the seat through the general election process. It was explained that the current seat holder, Isabelle Hanze, will continue serving in the seat until a qualified elector is appointed. The Board may reappoint Isabelle to the seat following the expiration of her current term.

> On MOTION by Mr. Giercyk, seconded by Mr. Turner, with all in favor, Resolution 2026-10 Declaring Seat #3 Vacant, was approved.

EIGHTH ORDER OF BUSINESS **Presentation of Fiscal Year 2025 Financial Audit**

Mr. Showe presented the Fiscal Year 2025 financial audit. The Board reviewed the Fiscal Year 2025 audit. Mr. Showe highlighted the management letter on pages 92–93, noting that there were no prior-year or current-year findings and that the District did not meet any financial condition protocols. The audit was described as a clean audit. A Board member asked about the timing of the Board seats, and it was clarified that the Board has either two or three seats up for election on a rotating basis, with the current seats of Steve Giercyk and Seats #1 and #4 up for election in two years. Following discussion, a motion was made to approve the Fiscal Year 2025 audit as presented.

On MOTION by Ms. Hanze, seconded by Mr. Giercyk, with all in favor, the Fiscal Year 2025 Financial Audit, was approved.

NINTH ORDER OF BUSINESS **Consideration of Fiscal Year 2027 Non-Ad Valorem Assessment Administration Agreement with Orange County Property Appraiser**

Mr. Showe presented the Fiscal Year 2027 Non-Ad Valorem Assessment Administration Agreement with Orange County Property Appraiser. The Board considered approval of the Non-Ad Valorem Agreement with the Orange County Property Appraiser for the upcoming fiscal year, which allows the District's assessments to be included on the property tax roll.

On MOTION by Ms. Hanze, seconded by Mr. Turner, with all in favor, the Fiscal Year 2027 Non-Ad Valorem Assessment Administration Agreement with Orange County Property Appraiser, was approved.

TENTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

Mr. Collins provided an update and reported no new matters, noting that operations were proceeding smoothly. The Board discussed the required four hours of ethics training and related materials. Counsel clarified that Board members must complete the four-hour ethics requirement by December 31, 2026, and that no further action is required until completing the 2027 Form 1. Counsel agreed to resend the previously provided links to the ethics training materials.

B. Engineer

Mr. Malave noted that the District will need to complete the state-required stormwater needs assessment next year, which will be submitted as part of the annual review beginning in July 2027.

C. District Manager's Report

i. Approval of Check Register

Mr. Showe reviewed the General Fund check register, including checks #2425 through #2440 and auto-draft payments, totaling $158,178.66. A summary of the invoices was provided for review. The Board was given an opportunity to ask questions or provide comments and consider a motion for approval.

> On MOTION by Mr. Giercyk, seconded by Mr. Turner, 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. Consideration of Resolution 2026-11 Adopting FY2027 Meeting Schedule

Mr. Showe presented Resolution 2026-11, adopting FY2027 meeting schedule. The Board discussed this resolution, approving the District's meeting schedule for the upcoming year. The proposed schedule follows the District's usual meeting schedule, with the November meeting moved to avoid the Thanksgiving holiday. The Board noted that the schedule could be adjusted as needed throughout the year.

> On MOTION by Mr. Turner, seconded by Mr. Giercyk, with all in favor, Resolution 2026-11 Adopting FY2027 Meeting Schedule, was approved.

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

Mr. Showe presented the District goals and objectives. The Board reviewed the Fiscal Year 2027 goals, performance measures, and standards required by Florida Statutes. The goals establish minimum standards for the District and remain consistent with those approved for Fiscal Year 2026.

> On MOTION by Ms. Hanze, seconded by Mr. Giercyk, with all in favor, the Fiscal Year 2027 Goals and Objectives and Authorizing the Chair to Execute the Fiscal Year 2026 Goals and Objectives, was approved.

D. Field Report

i. Consideration of 2026-2027 Aquatic Plant Management Renewal – *added*

Mr. Scheerer reported that landscaping areas missed had been addressed and that staff would continue monitoring the landscaper's work. Requested property signs had been received and would be relocated to the appropriate locations. New signs for Mirabella and Ziani were expected to be installed by Friday, with electrical connections to be completed afterward. Preserve signage had been installed, and the HOA was pleased with the results. The Board was advised that an agreement with Applied Aquatic for continued lake maintenance services was included on the agenda. The agreement covers four ponds in Narcoossee, six ponds in Lake La Vina and Ziani, and four ponds and one lakefront area in Nona Preserve and would extend services through 2027. A minimal increase was noted, which had already been incorporated into the budget. The contractor uses airboats to apply treatments throughout the ponds and along shorelines. A submerged rock that has reportedly caused the treatment boat to become stuck was also discussed, and staff agreed to address the issue with the contractor.

> On MOTION by Mr. Turner, seconded by Mr. Giercyk, with all in favor, the 2026-2027 Applied Aquatic Agreement for Aquatic Plant Management, was approved.

ELEVENTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

TWELFTH ORDER OF BUSINESS Supervisors Requests

Mr. Showe asked for any Supervisor requests.

A Board member raised concerns regarding the appearance and maintenance of landscaping along Dowden Road, particularly the coontie palms and hedges near the Narcoossee Road intersection and in front of Mirabella and Ziani. Discussion focused on inconsistent hedge heights and the need for more frequent trimming to provide a more uniform and well-maintained appearance. Mr. Scheerer explained that mature oak tree roots create significant challenges for maintaining vegetation in certain areas and agreed to discuss the concerns with the landscaper. Staff will address hedge height inconsistencies and provide recommendations, including potential replacement landscaping and examples of alternative plantings for areas where existing vegetation is difficult to maintain.

The Board also discussed property ownership and maintenance responsibilities along neighborhood entrances and medians. Staff clarified that the CDD maintains landscaping outside the neighborhood gates, while the HOA owns and is responsible for the underlying property and other improvements. The Board discussed a palm tree near the Mirabella entrance that interferes with the keypad, and staff agreed to look into removing it.

A concern was also raised regarding the playground trash can not being emptied regularly. Staff recommended coordinating with the landscape contractor to include trash-can service as part of the regular maintenance, and the Board member agreed to follow up with the contractor.

THIRTEENTH ORDER OF BUSINESS Next Meeting Date – September 22, 2026

Mr. Showe stated the next meeting is September 22, 2026.

FOURTEENTH ORDER OF BUSINESS Adjournment

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

______________________________ ______________________________

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION V

September 10, 2026

Narcoossee Community Development District
Board of Supervisors

We are pleased to confirm our understanding of the services we are to provide Narcoossee Community Development District, ("the District") for the fiscal year ended September 30, 2026 and with an option for additional annual renewals. This letter serves to renew our agreement and establish the terms and fee for the 2026 audit.

Audit Scope and Objectives

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

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

Audit Procedures—Internal Control

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

Audit Procedures—Compliance

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

Other Services

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

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

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

Responsibilities of Management for the Financial Statements

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

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

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

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

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

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

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

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

Jim Hartley is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fees for these services are not to exceed $3,000. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary or if additional Bonds are issued, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

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

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

We agree and understand that Chapter 119, Florida Statutes, may be applicable to documents prepared in connection with the services provided hereunder and agree to cooperate with public record requests made there under. In connection with this Agreement, we agree to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, Florida Statutes, the terms of which are incorporated herein. Among other requirements, we will:

a. Keep and maintain public records required by the District to perform the service.

b. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes or as otherwise provided by law.

c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the auditor does not transfer the records to the District.

d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the auditor or keep and maintain public records required by the District to perform the service. If the auditor transfers all public records to the District upon completion of this Agreement, the auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the auditor keeps and maintains public records upon completion of the Agreement, the auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

e. If auditor has questions regarding the application of Chapter 119, Florida statutes, to its duty to provide public records relating to this agreement, contact the public records custodian at: c/o Governmental Management Services – Central Florida LLC, 219 East Livingston Street, Orlando, Florida 32801, or recordrequest@gmscfl.com, phone: (407) 841-5524.

Reporting

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

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

DiBartolomeo, McBee, Hartley & Barnes

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

RESPONSE:

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

Signature: ______________________________

Title: ______________________________

Date: ______________________________

SECTION VI

SECTION C

SECTION 1

Narcoossee
Community Development District

Summary of Check Register

July 21, 2026 to September 14, 2026

Fund	Date	Check No.'s		Amount
General Fund	7/22/26	2441-2443	$	15,163.17
	7/29/26	2444	$	3,094.90
	8/12/26	2445-2447	$	75,902.58
	8/19/26	2448	$	7,540.11
	8/20/26	2449-2450	$	20,696.76
	8/26/26	2451-2453	$	3,086.34
	9/2/26	2454-2455	$	19,450.70
		Autodrafts	$	1,339.54
			$	146,274.10
Supervisor Fees	August-26			
	Kenneth Turner	50469	$	184.70
	Isabel Hanze	50470	$	184.70
	Stephen Giercyk	50471	$	184.70
			$	554.10
		Total Amount	**$**	**146,828.20**

*** CHECK NOS. 002441-002455 NARCOOSSEE-GENERAL FUND
BANK A NARCOOSSEE-GENERAL

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB	SUBCLASS / VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/22/26	00022	6/15/26	237164	202606	330-53800-46300	POND MAINT LV JUN26	*	479.38		
		6/15/26	237164	202606	350-53800-46300	POND MAINT GH JUN26	*	170.62		
						APPLIED AQUATIC MANAGEMENT, INC.			650.00	002441
7/22/26	00087	7/16/26	15427	202606	310-51300-31500	GENERAL COUNSEL JUN26	*	248.00		
						KILINSKI VAN WYK PLLC			248.00	002442
7/22/26	00034	7/22/26	07222026	202607	300-20700-10500	ASSESS TRANSFER S2013	*	14,265.17		
						NARCOOSSEE CDD C/O US BANK			14,265.17	002443
7/29/26	00072	7/14/26	22496039	202606	310-51300-31100	GENERAL ENGINEERING JUN26	*	335.00		
		7/14/26	22496040	202606	310-51300-31100	ANNUAL ENGINEERS REPORT	*	2,759.90		
						DEWBERRY ENGINEERS INC.			3,094.90	002444
8/12/26	00022	7/31/26	238128	202607	330-53800-46300	POND MAINT LV JUL26	*	479.38		
		7/31/26	238128	202607	350-53800-46300	POND MAINT GH JUL26	*	170.62		
		7/31/26	238129	202607	320-53800-46300	POND MAINT NC JUL26	*	453.00		
		7/31/26	238130	202607	340-53800-46300	POND MAINT LV JUL26	*	451.00		
						APPLIED AQUATIC MANAGEMENT, INC.			1,554.00	002445
8/12/26	00080	7/29/26	6170	202607	320-53800-46000	INSTALL COMMUNITY SIGNS	*	385.00		
						BERRY CONSTRUCTION, INC			385.00	002446
8/12/26	00090	7/31/26	1236097	202607	320-53800-46201	TREE TRIMMING NC JUL26	*	24,384.22		
		7/31/26	1236097	202607	330-53800-46201	TREE TRIMMING LV JUL26	*	27,962.23		
		7/31/26	1236097	202607	340-53800-46201	TREE TRIMMING NP JUL26	*	13,151.04		
		7/31/26	1236097	202607	350-53800-46201	TREE TRIMMING GH JUL26	*	7,340.09		
		7/31/26	1236098	202607	320-53800-46400	RPR BROKEN MAINLINE	*	658.00		
		7/31/26	1236099	202607	320-53800-46400	RPLC EASEMENT CONTROLLER	*	468.00		
						YELLOWSTONE LANDSCAPE			73,963.58	002447

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/19/26	00043	8/01/26	524	202608	320-53800-12000		*	2,290.25		
			FIELD MANAGEMENT AUG26							
		8/01/26	525	202608	310-51300-34000		*	4,823.83		
			MANAGEMENT FEES AUG26							
		8/01/26	525	202608	310-51300-35200		*	114.67		
			WEBSITE ADMIN AUG26							
		8/01/26	525	202608	310-51300-35100		*	143.33		
			INFORMATION TECH AUG26							
		8/01/26	525	202608	310-51300-31300		*	119.50		
			DISSEM AGENT SVCS AUG26							
		8/01/26	525	202608	310-51300-51000		*	.15		
			OFFICE SUPPLIES AUG26							
		8/01/26	525	202608	310-51300-42000		*	48.38		
			POSTAGE AUG26							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			7,540.11	002448
8/20/26	00087	8/14/26	15737	202607	310-51300-31500		*	772.50		
			GENERAL COUNSEL JUL26							
						KILINSKI VAN WYK PLLC			772.50	002449
8/20/26	00034	8/20/26	08202026	202608	300-20700-10500		*	19,924.26		
			ASSESS TRANSFER S2013							
						NARCOOSSEE CDD C/O US BANK			19,924.26	002450
8/26/26	00022	8/15/26	238654	202608	330-53800-46300		*	479.38		
			POND MAINT LV AUG26							
		8/15/26	238654	202608	350-53800-46300		*	170.62		
			POND MAINT GH AUG26							
		8/15/26	238655	202608	320-53800-46300		*	453.00		
			POND MAINT NC AUG26							
		8/15/26	238656	202608	340-53800-46300		*	451.00		
			POND MAINT LV AUG26							
						APPLIED AQUATIC MANAGEMENT, INC.			1,554.00	002451
8/26/26	00072	8/20/26	22500575	202607	310-51300-31100		*	885.00		
			ANNUAL INSPECTION REPORT							
						DEWBERRY ENGINEERS INC.			885.00	002452
8/26/26	00003	7/31/26	OSA91139	202607	310-51300-48000		*	647.34		
			FY27 PUBLIC HEARING							
						ORLANDO SENTINEL COMMUNICATIONS			647.34	002453
9/02/26	00097	9/01/26	09012026	202609	310-51300-11000		*	184.70		
			REISSUED CK#050440							
						KENNETH R TURNER			184.70	002454

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
9/02/26	00090	8/28/26	223862	202608	320-53800-46200		*	4,681.00		
			LANDSCAPE MAINT NC AUG26							
		8/28/26	223862	202608	340-53800-46200		*	5,022.00		
			LANDSCAPE MAINT NP AUG26							
		8/28/26	223862	202608	330-53800-46200		*	7,053.00		
			LANDSCAPE MAINT LV AUG26							
		8/28/26	223862	202608	350-53800-46200		*	2,510.00		
			LANDSCAPE MAINT LV AUG26							
						YELLOWSTONE LANDSCAPE			19,266.00	002455

TOTAL FOR BANK A	144,934.56
TOTAL FOR REGISTER	144,934.56

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/11/26	00042	8/03/26	1125-07.	202607	330-53800-43000		*	27.93		
			9343 DOWDEN RD JUL26							
						ORLANDO UTILITIES COMMISSION			27.93	080073
8/11/26	00042	8/03/26	1791-07.	202607	330-53800-43000		*	35.73		
			9422 DOWDEN RD JUL26							
						ORLANDO UTILITIES COMMISSION			35.73	080074
8/11/26	00042	8/03/26	3058-07.	202607	330-53800-43000		*	27.76		
			9417 DOWDEN RD JUL26							
						ORLANDO UTILITIES COMMISSION			27.76	080075
8/11/26	00042	8/03/26	9688-07.	202607	330-53800-43000		*	213.38		
			9348 DOWDEN RD JUL26							
						ORLANDO UTILITIES COMMISSION			213.38	080076
8/11/26	00042	8/06/26	0300-07.	202607	330-53800-43100		*	238.64		
			9417 DOWDEN RD JUL26							
						ORLANDO UTILITIES COMMISSION			238.64	080077
8/11/26	00042	8/06/26	7597-07.	202607	330-53800-43200		*	112.96		
			9422 DOWDEN RD JUL26							
						ORLANDO UTILITIES COMMISSION			112.96	080078
8/11/26	00042	8/07/26	7561-07.	202607	330-53800-43000		*	23.33		
			9317 DOWDEN RD JUL26							
						ORLANDO UTILITIES COMMISSION			23.33	080079
9/08/26	00042	9/01/26	1791-08.	202608	330-53800-43000		*	35.11		
			9422 DOWDEN RD AUG26							
						ORLANDO UTILITIES COMMISSION			35.11	080080
9/08/26	00042	9/01/26	3058-08.	202608	330-53800-43000		*	30.46		
			9417 DOWDEN RD AUG26							
						ORLANDO UTILITIES COMMISSION			30.46	080081
9/08/26	00042	9/01/26	7561-08.	202608	330-53800-43000		*	15.29		
			9317 DOWDEN RD AUG26							
						ORLANDO UTILITIES COMMISSION			15.29	080082
9/08/26	00042	9/01/26	9688-08.	202608	330-53800-43000		*	201.63		
			9348 DOWDEN RD AUG26							
						ORLANDO UTILITIES COMMISSION			201.63	080083
9/08/26	00042	9/02/26	1125-08.	202608	330-53800-43000		*	25.72		
			9343 DOWDEN RD AUG26							
						ORLANDO UTILITIES COMMISSION			25.72	080084

*** CHECK DATES 07/21/2026 - 09/14/2026 *** NARCOOSSEE-GENERAL FUND
BANK Z GENERAL FUND AUTOPAY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/08/26	00042	9/04/26	0300-08.	202608	330-53800-43100		*	238.64		
			9417 DOWDEN RD AUG26							
						ORLANDO UTILITIES COMMISSION			238.64	080085
9/08/26	00042	9/04/26	7597-08.	202608	330-53800-43200		*	112.96		
			9422 DOWDEN RD AUG26							
						ORLANDO UTILITIES COMMISSION			112.96	080086

TOTAL FOR BANK Z 1,339.54

TOTAL FOR REGISTER 1,339.54

SECTION 2

Narcoossee

Community Development District

Unaudited Financial Reporting

August 31, 2026

Table of Contents

Narcoossee

Community Development District

Combined Balance Sheet

August 31, 2026

	General Fund	Debt Service Fund	Capital Reserve Funds	Totals Governmental Funds
Assets:				
Cash:				
Operating Account	$ 373,752	$ -	$ -	$ 373,752
Capital Reserve	$ -	$ -	$ 187,203	$ 187,203
Investments:				
Custody - Excess Funds	$ 32,415	$ -	$ -	$ 32,415
Series 2013 A-1/A-2				
Reserve A-1	$ -	$ 104,321	$ -	$ 104,321
Prepayment A-1	$ -	$ 814	$ -	$ 814
Reserve A-2	$ -	$ 51,289	$ -	$ 51,289
Revenue	$ -	$ 385,171	$ -	$ 385,171
Prepaid Expenses	$ 1,358	$ -	$ -	$ 1,358
Total Assets	**$ 407,526**	**$ 541,595**	**$ 187,203**	**$ 1,136,324**
Liabilities:				
Accounts Payable	$ 19,556	$ -	$ -	$ 19,556
Total Liabilites	**$ 19,556**	**$ -**	**$ -**	**$ 19,556**
Fund Balance:				
Assigned for:				
Capital Reserves	$ -	$ -	$ 187,203	$ 187,203
Designated	$ 1,358	$ -	$ -	$ 1,358
Nonspendable:				
Deposits and Prepaid Items	$ 1,358	$ -	$ -	$ 1,358
Restricted for:				
Debt Service Series 2013 A-1 & A-2	$ -	$ 541,595	$ -	$ 541,595
Unassigned	$ 385,253	$ -	$ -	$ 385,253
Total Fund Balances	**$ 387,970**	**$ 541,595**	**$ 187,203**	**$ 1,116,768**
Total Liabilities & Fund Balance	$ 407,526	$ 541,595	$ 187,203	$ 1,136,324

Narcoossee

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Revenues:				
Maintenance Assessments	$ 592,867	$ 592,867	$ 611,576	$ 18,709
Interest Income	$ 595	$ 595	$ 6,694	$ 6,099
Total Revenues	**$ 593,463**	**$ 593,463**	**$ 618,270**	**$ 24,808**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 6,000	$ 5,500	$ 2,800	$ 2,700
FICA Expense	$ 459	$ 421	$ 214	$ 207
Engineering Fees	$ 7,800	$ 7,150	$ 5,775	$ 1,375
Assessment Roll	$ 5,408	$ 5,408	$ 5,408	$ -
Attorney	$ 18,000	$ 16,500	$ 14,892	$ 1,608
Annual Audit	$ 3,150	$ 3,150	$ 2,850	$ 300
Dissemination Agent	$ 1,434	$ 1,314	$ 1,315	$ -
Arbitrage	$ 600	$ 600	$ 600	$ -
Trustee Fees	$ 3,259	$ 3,136	$ 3,136	$ -
Management Fees	$ 57,886	$ 53,062	$ 53,062	$ -
Information Technology	$ 1,720	$ 1,577	$ 1,577	$ 0
Website Maintenance	$ 1,376	$ 1,261	$ 1,261	$ 0
Telephone	$ 25	$ 23	$ -	$ 23
Postage	$ 450	$ 413	$ 243	$ 169
Insurance	$ 42,851	$ 42,851	$ 34,860	$ 7,991
Printing & Binding	$ 200	$ 183	$ 21	$ 162
Legal Advertising	$ 1,900	$ 1,742	$ 1,569	$ 173
Other Current Charges	$ 2,000	$ 1,833	$ 367	$ 1,466
Office Supplies	$ 50	$ 46	$ 3	$ 43
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Contingency	$ 274	$ 274	$ -	$ 274
Subtotal General & Administrative	**$ 155,017**	**$ 146,619**	**$ 130,128**	**$ 16,491**
Operations & Maintenance:				
Nona Crest				
Field Management	$ 5,163	$ 4,732	$ 4,732	$ -
Landscape Maintenance	$ 59,544	$ 54,582	$ 52,846	$ 1,736
Irrigation Repairs	$ 5,000	$ 4,583	$ 1,126	$ 3,457
Lake Maintenance	$ 5,280	$ 4,840	$ 4,983	$ (143)
Wall Repairs/Cleaning	$ 2,500	$ 2,292	$ -	$ 2,292
Feature Lighting	$ 4,000	$ 3,667	$ -	$ 3,667
Miscellaneous Common Area	$ 5,000	$ 5,000	$ 6,591	$ (1,591)
Tree Trimming	$ 23,099	$ 23,099	$ 24,384	$ (1,285)
Subtotal Nona Crest	**$ 109,586**	**$ 102,795**	**$ 94,662**	**$ 8,133**

Narcoossee

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
La Vina				
Field Management	$ 13,218	$ 12,116	$ 12,116	$ -
Landscape Maintenance	$ 89,711	$ 82,235	$ 79,620	$ 2,615
Irrigation Repairs	$ 10,500	$ 9,625	$ 984	$ 8,642
Lake Maintenance	$ 5,576	$ 5,111	$ 5,273	$ (162)
Utilities	$ 7,347	$ 6,735	$ 3,250	$ 3,485
Wall Repairs/Cleaning	$ 3,000	$ 2,750	$ 1,310	$ 1,440
Solvino Streetlighting	$ 3,485	$ 3,194	$ 2,620	$ 574
Capri Streetlighting	$ 4,433	$ 4,063	$ 1,236	$ 2,828
Miscellaneous Common Area	$ 5,000	$ 4,583	$ 325	$ 4,258
Tree Trimming	$ 26,489	$ 26,489	$ 27,962	$ (1,473)
Subtotal La Vina	**$ 168,758**	**$ 156,902**	**$ 134,697**	**$ 22,205**
Nona Preserve				
Field Management	$ 5,699	$ 5,224	$ 5,224	$ -
Landscape Maintenance	$ 63,867	$ 58,545	$ 56,684	$ 1,861
Irrigation Repairs	$ 4,500	$ 4,125	$ 2,536	$ 1,589
Lake Maintenance	$ 5,256	$ 4,818	$ 4,961	$ (143)
Wall Repairs/Cleaning	$ 2,500	$ 2,292	$ -	$ 2,292
Miscellaneous Common Area	$ 2,500	$ 2,500	$ 3,729	$ (1,229)
Tree Trimming	$ 12,458	$ 12,458	$ 13,151	$ (693)
Subtotal Nona Preserve	**$ 96,781**	**$ 89,962**	**$ 86,285**	**$ 3,677**
Parcels G & H				
Field Management	$ 3,404	$ 3,120	$ 3,120	$ -
Landscape Maintenance	$ 31,931	$ 29,270	$ 28,339	$ 931
Lake Maintenance	$ 1,984	$ 1,819	$ 1,877	$ (58)
Tree Trimming	$ 6,953	$ 6,953	$ 7,340	$ (387)
Subtotal Parcels G & H	**$ 44,273**	**$ 41,163**	**$ 40,676**	**$ 487**
Total Expenditures	**$ 574,414**	**$ 537,441**	**$ 486,447**	**$ 50,994**
Excess (Deficiency) of Revenues over Expenditures	$ 19,049		$ 131,823	
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)**		**$ 131,823**	
Fund Balance - Beginning	$ 12,626		$ 256,146	
Fund Balance - Ending	$ -		$ 387,970	

Narcoossee

Community Development District

Debt Service Fund Series 2013

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Revenues:				
Assessments - Tax Roll	$ 317,584	$ 317,584	$ 327,277	$ 9,693
Interest	$ 10,451	$ 10,451	$ 15,964	$ 5,514
Total Revenues	**$ 328,034**	**$ 328,034**	**$ 343,242**	**$ 15,207**
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		$ 34,118	
Fund Balance - Beginning	$ 341,212		$ 507,477	
Fund Balance - Ending	$ 360,123		$ 541,595	

Narcoossee

Community Development District

Combined Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Revenues				
Interest	$ 12	$ 12	$ 2,799	$ 2,786
Total Revenues	**$ 12**	**$ 12**	**$ 2,799**	**$ 2,786**
Expenditures:				
Contingency	$ 2,000	$ 2,000	$ 2,318	$ (318)
Mirabella Wall Repair	$ -	$ -	$ 21,500	$ (21,500)
Ziani Wall Repair	$ -	$ -	$ 21,500	$ (21,500)
Mirabella Sign Refurbishment	$ 15,000	$ 13,750	$ 6,490	$ 7,260
Ziani Sign Refurbishment	$ 15,000	$ 13,750	$ 4,841	$ 8,909
Nona Preserve Sign Refurbishment	$ 23,000	$ 21,083	$ 3,939	$ 17,144
Total Expenditures	**$ 55,000**	**$ 50,583**	**$ 60,588**	**$ (10,005)**
Excess (Deficiency) of Revenues over Expenditures	**$ (54,988)**		**$ (57,789)**	
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ 31,675	$ -	$ -	$ -
Total Other Financing Sources (Uses)	**$ 31,675**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ (23,313)**		**$ (57,789)**	
Fund Balance - Beginning	**$ 225,520**		**$ 244,992**	
Fund Balance - Ending	**$ 202,207**		**$ 187,203**	

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	$ 24,263	$ 37,232	$ -	$ 611,576
Interest Income	$ 106	$ 107	$ 100	$ 354	$ 748	$ 932	$ 869	$ 978	$ 839	$ 851	$ 809	$ -	$ 6,694
Total Revenues	**$ 106**	**$ 29,720**	**$ 65,600**	**$ 28,993**	**$ 253,322**	**$ 16,432**	**$ 114,738**	**$ 29,739**	**$ 16,466**	**$ 25,113**	**$ 38,042**	**$ -**	**$ 618,270**
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	$ 3,095	$ 885	$ -	$ -	$ 5,775
Assessment Roll	$ 5,408	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,408
Attorney	$ 330	$ 2,641	$ 79	$ 3,306	$ 406	$ 4,766	$ 279	$ 2,066	$ 248	$ 773	$ -	$ -	$ 14,892
Annual Audit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,850	$ -	$ -	$ -	$ -	$ 2,850
Dissemination Agent	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120	$ -	$ 1,315
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	$ 4,824	$ 4,824	$ -	$ 53,062
Information Technology	$ 143	$ 143	$ 143	$ 143	$ 143	$ 143	$ 143	$ 143	$ 143	$ 143	$ 143	$ -	$ 1,577
Website Maintenance	$ 115	$ 115	$ 115	$ 115	$ 115	$ 115	$ 115	$ 115	$ 115	$ 115	$ 115	$ -	$ 1,261
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Postage	$ 28	$ 13	$ 2	$ 7	$ 12	$ 2	$ 10	$ 72	$ 41	$ 8	$ 48	$ -	$ 243
Insurance	$ 34,860	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 34,860
Printing & Binding	$ -	$ -	$ 1	$ -	$ 1	$ -	$ 17	$ -	$ 1	$ -	$ -	$ -	$ 21
Legal Advertising	$ -	$ -	$ 743	$ -	$ -	$ -	$ -	$ 179	$ -	$ 647	$ -	$ -	$ 1,569
Other Current Charges	$ -	$ -	$ -	$ 43	$ 41	$ 77	$ 41	$ 41	$ 41	$ 42	$ 41	$ -	$ 367
Office Supplies	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ -	$ 3
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**	**$ 9,489**	**$ 7,556**	**$ 5,291**	**$ -**	**$ 130,128**
Operations & Maintenance													
Nona Crest													
Field Management	$ 430	$ 430	$ 430	$ 430	$ 430	$ 430	$ 430	$ 430	$ 430	$ 430	$ 430	$ -	$ 4,732
Landscape Maintenance	$ 4,681	$ 4,681	$ 6,033	$ 4,681	$ 4,681	$ 4,681	$ 4,681	$ 4,681	$ 4,681	$ 4,681	$ 4,681	$ -	$ 52,846
Irrigation Repairs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,126	$ -	$ -	$ 1,126
Lake Maintenance	$ 453	$ 453	$ 453	$ 453	$ 453	$ 453	$ 453	$ 453	$ 453	$ 453	$ 453	$ -	$ 4,983
Wall Repairs/Cleaning	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Feature Lighting	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous Common Area	$ -	$ -	$ -	$ -	$ 2,455	$ -	$ 2,127	$ -	$ 1,624	$ 385	$ -	$ -	$ 6,591
Tree Trimming	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 24,384	$ -	$ -	$ 24,384
Subtotal Nona Crest	**$ 5,565**	**$ 5,565**	**$ 6,916**	**$ 5,565**	**$ 8,019**	**$ 5,565**	**$ 7,692**	**$ 5,565**	**$ 7,188**	**$ 31,460**	**$ 5,564**	**$ -**	**$ 94,662**

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	$ 1,101	$ 1,101	$ -	$ 12,116
Landscape Maintenance	$ 7,053	$ 7,053	$ 9,089	$ 7,053	$ 7,053	$ 7,053	$ 7,053	$ 7,053	$ 7,053	$ 7,053	$ 7,053	$ -	$ 79,620
Irrigation Repairs	$ -	$ 500	$ -	$ 484	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 984
Lake Maintenance	$ 479	$ 479	$ 479	$ 479	$ 479	$ 479	$ 479	$ 479	$ 479	$ 479	$ 479	$ -	$ 5,273
Utilities	$ 565	$ 410	$ 449	$ 374	$ 162	$ 140	$ 82	$ 72	$ 361	$ 328	$ 308	$ -	$ 3,250
Wall Repairs/Cleaning	$ -	$ -	$ 1,025	$ -	$ -	$ 285	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,310
Solvino Streetlighting	$ 236	$ 236	$ 239	$ 239	$ 239	$ 239	$ 239	$ 239	$ 239	$ 239	$ 239	$ -	$ 2,620
Capri Streetlighting	$ 110	$ 110	$ 113	$ 113	$ 113	$ 113	$ 113	$ 113	$ 113	$ 113	$ 113	$ -	$ 1,236
Miscellaneous Common Area	$ -	$ -	$ -	$ -	$ -	$ 325	$ -	$ -	$ -	$ -	$ -	$ -	$ 325
Tree Trimming	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 27,962	$ -	$ -	$ 27,962
Subtotal La Vina	**$ 9,544**	**$ 9,890**	**$ 12,495**	**$ 9,843**	**$ 9,148**	**$ 9,736**	**$ 9,067**	**$ 9,057**	**$ 9,347**	**$ 37,276**	**$ 9,294**	**$ -**	**$ 134,697**
Nona Preserve													
Field Management	$ 475	$ 475	$ 475	$ 475	$ 475	$ 475	$ 475	$ 475	$ 475	$ 475	$ 475	$ -	$ 5,224
Landscape Maintenance	$ 5,021	$ 5,021	$ 6,471	$ 5,021	$ 5,021	$ 5,021	$ 5,021	$ 5,021	$ 5,021	$ 5,021	$ 5,022	$ -	$ 56,684
Irrigation Repairs	$ -	$ -	$ -	$ 455	$ -	$ 478	$ 1,603	$ -	$ -	$ -	$ -	$ -	$ 2,536
Wall Repairs/Cleaning	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Lake Maintenance	$ 451	$ 451	$ 451	$ 451	$ 451	$ 451	$ 451	$ 451	$ 451	$ 451	$ 451	$ -	$ 4,961
Miscellaneous Common Area	$ -	$ -	$ -	$ 3,729	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,729
Tree Trimming	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,151	$ -	$ -	$ 13,151
Subtotal Nona Preserve	**$ 5,947**	**$ 5,947**	**$ 7,397**	**$ 10,131**	**$ 5,947**	**$ 6,425**	**$ 7,550**	**$ 5,947**	**$ 5,947**	**$ 19,098**	**$ 5,948**	**$ -**	**$ 86,285**
Parcels G & H													
Field Management	$ 284	$ 284	$ 284	$ 284	$ 284	$ 284	$ 284	$ 284	$ 284	$ 284	$ 284	$ -	$ 3,120
Landscape Maintenance	$ 2,510	$ 2,510	$ 3,235	$ 2,510	$ 2,510	$ 2,510	$ 2,510	$ 2,510	$ 2,510	$ 2,510	$ 2,510	$ -	$ 28,339
Lake Maintenance	$ 171	$ 171	$ 171	$ 171	$ 171	$ 171	$ 171	$ 171	$ 171	$ 171	$ 171	$ -	$ 1,877
Tree Trimming	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,340	$ -	$ -	$ 7,340
Subtotal Parcels G & H	**$ 2,965**	**$ 2,965**	**$ 3,690**	**$ 2,965**	**$ 2,965**	**$ 2,965**	**$ 2,965**	**$ 2,965**	**$ 2,965**	**$ 10,305**	**$ 2,964**	**$ -**	**$ 40,676**
Total Expenditures	**$ 71,257**	**$ 32,557**	**$ 37,170**	**$ 38,109**	**$ 32,340**	**$ 37,346**	**$ 32,823**	**$ 35,154**	**$ 34,936**	**$ 105,695**	**$ 29,061**	**$ -**	**$ 486,447**
Excess Revenues (Expenditures)	$ (71,151)	$ (2,837)	$ 28,430	$ (9,117)	$ 220,982	$ (20,914)	$ 81,915	$ (5,415)	$ (18,470)	$ (80,582)	$ 8,981	$ -	$ 131,823
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)**	**$ (18,470)**	**$ (80,582)**	**$ 8,981**	**$ -**	**$ 131,823**

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

							65%	35%	100%
Date	*Distribution*	*Gross Amount*	*Discount/Penalty*	*Commission*	*Interest*	*Net Receipts*	*General Fund*	*Series 2013 Debt Service*	*Total*
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
7/15/26	#16	$ 36,161.57	$ -	$ -	$ 1,084.85	$ 37,246.42	$ 24,262.60	$ 12,983.82	$ 37,246.42
8/14/26	#17	$ 57,607.63	$ (461.50)	$ -	$ 10.20	$ 57,156.33	$ 37,232.07	$ 19,924.26	$ 57,156.33
	Total	$ 964,441.09	$ (34,492.51)	$ (652.26)	$ 9,556.95	$ 938,853.27	$ 611,576.12	$ 327,277.15	$ 938,853.27

103%	Net Percent Collected
0	Balance Remaining to Collect