

JPWard and Associates, LLC

**MIROMAR LAKES
COMMUNITY DEVELOPMENT DISTRICT**

BOARD OF SUPERVISORS

AGENDA

January 10, 2013

Board of Supervisor's

**Michael Hendershot, Chairman
Dr. David Herring, Vice Chairman
Burnett W. Donoho, Assistant Secretary
Alan Refkin, Assistant Secretary**

James P. Ward
District Manager
513 Northeast 13th Avenue
Fort Lauderdale, Florida 33301

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**Prepared by:
JPWard and Associates, LLC
TOTAL Commitment to Excellence**

MIROMAR LAKES

COMMUNITY DEVELOPMENT DISTRICT

January 3, 2013

Board of Supervisors
Miromar Lakes
Community Development District

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Miromar Lakes Community Development District will be held on **Thursday, January 10, 2013, at 2:00 P.M.** at the **offices of Miromar Development, Inc., 10801 Corkscrew Road, Suite 305, Estero, Florida 33928**

1. Call to Order & Roll Call
2. Consideration of Replacement Supervisor for the balance of the un-expired term of office of the position previously held by Mr. Byal.
3. Administration of Oath of Office for the newly elected Supervisor.
 - a) Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - b) Membership Obligations and Responsibilities
 - c) Form 1- Statement of Financial Interests
4. Consideration of **Resolution 2013-2** designating an Assistant Secretary of the Board of Supervisor's of the Miromar Lakes Community Development District.
5. Consideration of Minutes
 - a) December 13, 2012 Regular Meeting
6. Staff Reports
 - a) Attorney
 - b) Development Manager
 - c) Engineer
 - d) Manager
 - I. Discussion of Schedule for balance of FY 2013.
 - II. Financial Statements for the period ending November 30, 2012
7. Supervisor's Requests and Audience Comments
8. Adjournment



James P. Ward
District Manager

513 NORTHEAST 13TH AVENUE
FORT LAUDERDALE, FL 33301
PHONE (954) 658-4900
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Miromar Lakes Community Development District

With the resignation of Mr. Byal from the Board of Supervisor's, the enabling legislation of the District permits the Board of Supervisor's to replace the resigning member for the balance of the un-expired term of office. The individual must be a citizen of the United States and a resident of the State of Florida, and must not have lost his/her civil rights (i.e. not a convicted felon), and be a registered voter in Lee County, with his/her primary residence in the District. The term of office for the seat held by Mr. Byal is set to expire in November 2014 and the Board may replace Mr. Byal at any time under the statute, by majority vote of the remaining members of the Board of Supervisor's.

The fourth order of business is general in nature; and if the Board chooses to replace Mr. Byal's position at this meeting, the new member will subscribe to an Oath of Office, and both Mr. Urbancic and I will take a few minutes to review the Sunshine Law and the Ethics Guide for Public Employees to the new member of the Board of Supervisor's.

The fifth order of business is to add the new member of the Board of Supervisor's as an Assistant Secretary of the Miromar Lakes Community Development District.

The sixth order of business is consideration of the minutes of the December 13, 2012 minutes.

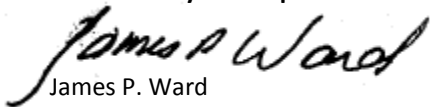
The seventh order of business is staff reports and under the Manager's report, we have scheduled a discussion of the projected business items that will be coming up through the balance of the current Fiscal Year.

The balance of the Agenda is standard in nature and I look forward to seeing you at the meeting, and if you have any questions and/or comments, please do not hesitate to contact me directly at (954) 658-4900.

Yours sincerely,

Miromar Lakes

Community Development District



James P. Ward
District Manager
Enclosures



James P. Ward
District Manager

513 NORTHEAST 13TH AVENUE
FORT LAUDERDALE, FL 33301

PHONE (954) 658-4900

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OATH OR AFFIRMATION OF OFFICE

I, _____, a citizen of the State of Florida and of the United States of America, and being an officer of the **Miromar Lakes Community Development District** and a recipient of public funds as such officer, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me as a member of the Board of Supervisors of the **Miromar Lakes Community Development District**, Lee County, Florida.

Signature

Printed Name: _____

STATE OF FLORIDA
COUNTY OF LEE

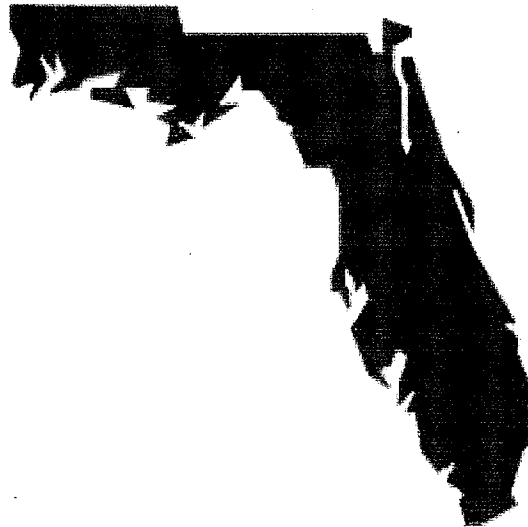
Sworn to (or affirmed) before me this ____ day of _____, 2013, by _____, whose signature appears hereinabove, who is personally known to me or who produced _____ as identification.

NOTARY PUBLIC
STATE OF FLORIDA

Print Name: _____

My Commission Expires: _____

FLORIDA COMMISSION ON ETHICS



GUIDE to the
SUNSHINE AMENDMENT
and
CODE of ETHICS
for Public Officers and Employees

2012

State of Florida COMMISSION ON ETHICS



Robert J. Sniffen, Chair
Tallahassee

Susan Horovitz Maurer, Vice Chair
Ft. Lauderdale

Morgan R. Bentley
Sarasota

I. Martin Ford
Vero Beach

Jean M. Larsen
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Linda M. Robison
Pompano Beach

Edwin Scales, III
Key West

Virlindia Doss
Executive Director
P.O. Drawer 15709
Tallahassee, FL 32317-5709
www.ethics.state.fl.us
(850) 488-7864*

*Please direct all requests for information to this number.

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I. HISTORY OF FLORIDA'S ETHICS LAWS

Florida has been a leader among the states in establishing ethics standards for public officials and recognizing the right of citizens to protect the public trust against abuse. Our state Constitution was revised in 1968 to require a code of ethics, prescribed by law, for all state employees and non-judicial officers prohibiting conflict between public duty and private interests.

Florida's first successful constitutional initiative resulted in the adoption of the Sunshine Amendment in 1976, providing additional constitutional guarantees concerning ethics in government. In the area of enforcement, the Sunshine Amendment requires that there be an independent commission (the Commission on Ethics) to investigate complaints concerning breaches of public trust by public officers and employees other than judges.

The Code of Ethics for Public Officers and Employees is found in Chapter 112 (Part III) of the Florida Statutes. Foremost among the goals of the Code is to promote the public interest and maintain the respect of the people for their government. The Code is also intended to ensure that public officials conduct themselves independently and impartially, not using their offices for private gain other than compensation provided by law. While seeking to protect the integrity of government, the Code also seeks to avoid the creation of unnecessary barriers to public service.

Criminal penalties, which initially applied to violations of the Code, were eliminated in 1974 in favor of administrative enforcement. The Legislature created the Commission on Ethics that year "to serve as guardian of the standards of conduct" for public officials, state and local. Five of the Commission's nine members are appointed by the Governor, and two each are appointed by the President of the Senate and Speaker of the House of Representatives. No more than five Commission members may be members of the same political party, and none may hold any public employment during their two-year terms of office. A chair is selected from among the members to serve a one-year term and may not succeed himself or herself.

II. ROLE OF THE COMMISSION ON ETHICS

In addition to its constitutional duties regarding the investigation of complaints, the Commission:

- Renders advisory opinions to public officials;
- Prescribes forms for public disclosure;
- Prepares mailing lists of public officials subject to financial disclosure for use by Supervisors of Elections and the Commission in distributing forms and notifying delinquent filers;
- Makes recommendations to disciplinary officials when appropriate for violations of ethics and disclosure laws, since it does not impose penalties;
- Administers the Executive Branch Lobbyist Registration and Reporting Law;
- Maintains financial disclosure filings of constitutional officers and state officers and employees;
- Administers automatic fines for public officers and employees who fail to timely file required annual financial disclosure;

III. THE ETHICS LAWS

The ethics laws generally consist of two types of provisions, those prohibiting certain actions or conduct and those requiring that certain disclosures be made to the public. The following descriptions of these laws have been simplified, in an effort to put people on notice of their requirements. Therefore, we also suggest that you review the wording of the actual law. Citations to the appropriate laws are contained in brackets. The laws summarized below apply generally to all public officers and employees, state and local, including members of advisory bodies. The principal exception to this broad coverage is the exclusion of judges, as they fall within the jurisdiction of the Judicial Qualifications Commission.

Public Service Commission members and employees, as well as members of the PSC Nominating Council, are subject to additional ethics standards that are enforced by the Commission on Ethics under Chapter 350, Florida Statutes. Further, members of the governing boards of charter schools are subject to some of the provisions of the Code of Ethics [Sec. 1002.33(25), Fla. Stat.], as are the officers, directors, chief executive officers and some employees of business entities that serve as the chief administrative or executive officer or employee of a political subdivision. [Sec. 112.3136, Fla. Stat.]

A. PROHIBITED ACTIONS OR CONDUCT

1. *Solicitation and Acceptance of Gifts*

Public officers, employees, local government attorneys, and candidates are prohibited from soliciting or accepting anything of value, such as a gift, loan, reward, promise of future employment, favor, or service, that is based on an understanding that their vote, official action, or judgment would be influenced by such gift. [Sec. 112.313(2), Fla. Stat.]

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from soliciting any gift from a political committee, committee of continuous existence, lobbyist who has lobbied the official or his or her agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist. [Sec. 112.3148, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees are prohibited from directly or indirectly **accepting** a gift worth more than \$100 from such a lobbyist, from a partner, firm, employer, or principal of the lobbyist, or from a political committee or committee of continuous existence. [Sec. 112.3148, Fla. Stat.]

However, effective in 2006 and notwithstanding Sec. 112.3148, Fla. Stat., no Executive Branch lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. Typically, this would include gifts valued at less than \$100 that formerly were permitted under Section 112.3148, Fla. Stat. [Sec. 112.3215, Fla. Stat.] Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

2. *Unauthorized Compensation*

Public officers or employees, local government attorneys, and their spouses and minor children are prohibited from accepting any compensation, payment, or thing of value when they know, or with the exercise of reasonable care should know, that it is given to influence a vote or other official action. [Sec. 112.313(4), Fla. Stat.]

3. *Misuse of Public Position*

Public officers and employees, and local government attorneys are prohibited from corruptly using or attempting to use their official positions to obtain a special privilege or benefit for themselves or others. [Sec. 112.313(6), Fla. Stat.]

4. *Disclosure or Use of Certain Information*

Public officers and employees and local government attorneys are prohibited from disclosing or using information not available to the public and obtained by reason of their public positions for the personal benefit of themselves or others. [Sec. 112.313(8), Fla. Stat.]

5. *Solicitation or Acceptance of Honoraria*

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** honoraria related to their public offices or duties. [Sec. 112.3149, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees, are prohibited from knowingly **accepting** an honorarium from a political committee, committee of continuous existence, lobbyist who has lobbied the person's agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist. However, he or she may accept the payment of expenses related to an honorarium event from such individuals or entities, provided that the expenses are disclosed. See Part III F of this brochure. [Sec. 112.3149, Fla. Stat.]

Lobbyists and their partners, firms, employers, and principals, as well as political committees and committees of continuous existence, are prohibited from **giving** an honorarium to persons required to file FORM 1 or FORM 6 and to state procurement employees. Violations of this law may result in fines of up to \$5,000 and prohibitions against lobbying for up to two years. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no Executive Branch or legislative lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. This may include honorarium event related expenses that formerly were permitted under Sec. 112.3149, Fla. Stat. [Sec. 112.3215, Fla. Stat.] Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

B. PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS

1. *Doing Business With One's Agency*

(a) A public employee acting as a purchasing agent, or public officer acting in an official capacity, is prohibited from purchasing, renting, or leasing any realty, goods, or services for his or her agency from a business entity in which the officer or employee or his or her spouse or child own more than a 5% interest. [Sec. 112.313(3), Fla. Stat.]

(b) A public officer or employee, acting in a private capacity, also is prohibited from renting, leasing, or selling any realty, goods, or services to his or her own agency if the officer or employee is a state officer or employee, or, if he or she is an officer or employee of a political subdivision, to that subdivision or any of its agencies. [Sec. 112.313(3), Fla. Stat.]

2. *Conflicting Employment or Contractual Relationship*

(a) A public officer or employee is prohibited from holding any employment or contract with any business entity or agency regulated by or doing business with his or her public agency. [Sec. 112.313(7), Fla. Stat.]

(b) A public officer or employee also is prohibited from holding any employment or having a contractual relationship which will pose a frequently recurring conflict between the official's private interests and public duties or which will impede the full and faithful discharge of the official's public duties. [Sec. 112.313(7), Fla. Stat.]

(c) Limited exceptions to this prohibition have been created in the law for legislative bodies, certain special tax districts, drainage districts, and persons whose professions or occupations qualify them to hold their public positions. [Sec. 112.313(7)(a) and (b), Fla. Stat.]

3. *Exemptions—Pursuant to Sec. 112.313(12), Fla. Stat., the prohibitions against doing business with one's agency and having conflicting employment may not apply:*

(a) When the business is rotated among all qualified suppliers in a city or county.

(b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter the contract. NOTE: Disclosure of the interest of the official, spouse, or child and the nature of the business must be filed prior to or at the time of submission of the bid on Commission FORM 3A with the Commission on Ethics or Supervisor of Elections, depending on whether the official serves at the state or local level.

(c) When the purchase or sale is for legal advertising, utilities service, or for passage on a common carrier.

(d) When an emergency purchase must be made to protect the public health, safety, or welfare.

(e) When the business entity is the only source of supply within the political subdivision and there is full disclosure of the official's interest to the governing body on Commission FORM 4A.

(f) When the aggregate of any such transactions does not exceed \$500 in a calendar year.

(g) When the business transacted is the deposit of agency funds in a bank of which a county, city, or district official is an officer, director, or stockholder, so long as agency records show that the governing body has determined that the member did not favor his or her bank over other qualified banks.

(h) When the prohibitions are waived in the case of ADVISORY BOARD MEMBERS by the appointing person or by a two-thirds vote of the appointing body (after disclosure on Commission FORM 4A).

(i) When the public officer or employee purchases in a private capacity goods or services, at a price and upon terms available to similarly situated members of the general public, from a business entity which is doing business with his or her agency.

(j) When the public officer or employee in a private capacity purchases goods or services from a business entity which is subject to the regulation of his or her agency where the price and terms of the transaction are available to similarly situated members of the general public and the officer or employee makes full disclosure of the relationship to the agency head or governing body prior to the transaction.

4. *Additional Exemption*

No elected public officer is in violation of the conflicting employment prohibition when employed by a tax exempt organization contracting with his or her agency so long as the officer is not directly or indirectly compensated as a result of the contract, does not participate in any way in the decision to enter into the contract, abstains from voting on any matter involving the employer, and makes certain disclosures. [Sec. 112.313(15), Fla. Stat.]

5. *Lobbying State Agencies By Legislators*

A member of the Legislature is prohibited from representing another person or entity for compensation during his or her term of office before any state agency other than judicial tribunals. [Art. II, Sec. 8(e), Fla. Const., and Sec. 112.313(9), Fla. Stat.]

6. *Employees Holding Office*

A public employee is prohibited from being a member of the governing body which serves as his or her employer. [Sec. 112.313(10), Fla. Stat.]

7. *Professional and Occupational Licensing Board Members*

An officer, director, or administrator of a state, county, or regional professional or occupational organization or association, while holding such position, may not serve as a member of a state examining or licensing board for the profession or occupation. [Sec. 112.313(11), Fla. Stat.]

8. *Contractual Services: Prohibited Employment*

A state employee of the executive or judicial branches who participates in the decision-making process involving a purchase request, who influences the content of any specification or procurement standard, or who renders advice, investigation, or auditing, regarding his or her agency's contract for services, is prohibited from being employed with a person holding such a contract with his or her agency. [Sec. 112.3185(2), Fla. Stat.]

9. *Local Government Attorneys*

Local government attorneys, such as the city attorney or county attorney, and their law firms are prohibited from representing private individuals and entities before the unit of local government which they serve. A local government attorney cannot recommend or otherwise refer to his or her firm legal work involving the local government unit unless the attorney's contract authorizes or mandates the use of that firm. [Sec. 112.313(16), Fla. Stat.]

C. RESTRICTIONS ON APPOINTING, EMPLOYING, AND CONTRACTING WITH RELATIVES

1. *Anti-Nepotism Law*

A public official is prohibited from seeking for a relative any appointment, employment, promotion or advancement in the agency in which he or she is serving or over which the official exercises jurisdiction or control. No person may be appointed, employed, promoted, or advanced in or to a position in an agency if such action has been advocated by a related public official who is serving in or exercising jurisdiction or control over the agency; this includes relatives of members of collegial government bodies. NOTE: This prohibition does not apply to school districts (except as provided in Sec. 1012.23, Fla. Stat.), community colleges and state universities, or to appointments of boards other than those with land-planning or zoning responsibilities, in municipalities of fewer than 35,000 residents. Also, the

approval of budgets does not constitute "jurisdiction or control" for the purposes of this prohibition. This provision does not apply to volunteer emergency medical, firefighting, or police service providers. [Sec. 112.3135, Fla. Stat.]

2. *Additional Restrictions*

A state employee of the executive or judicial branch or the PSC is prohibited from directly or indirectly procuring contractual services for his or her agency from a business entity of which a relative is an officer, partner, director, or proprietor, or in which the employee, his or her spouse, and children own more than a 5% interest. [Sec. 112.3185(6), Fla. Stat.]

D. POST OFFICE HOLDING AND EMPLOYMENT (REVOLVING DOOR) RESTRICTIONS

1. *Lobbying by Former Legislators, Statewide Elected Officers, and Appointed State Officers*

A member of the Legislature or a statewide elected or appointed state official is prohibited for two years following vacation of office from representing another person or entity for compensation before the government body or agency of which the individual was an officer or member. [Art. II, Sec. 8(e), Fla. Const. and Sec. 112.313(9), Fla. Stat.]

2. *Lobbying by Former State Employees*

Certain employees of the executive and legislative branches of state government are prohibited from personally representing another person or entity for compensation before the agency with which they were employed for a period of two years after leaving their positions, unless employed by another agency of state government. [Sec. 112.313(9), Fla. Stat.] These employees include the following:

(a) Executive and legislative branch employees serving in the SENIOR MANAGEMENT SERVICE and SELECTED EXEMPT SERVICE, as well as any person employed by the DEPARTMENT OF THE LOTTERY having authority over policy or procurement.

(b) Persons serving in the following position classifications: the Auditor General; the director of the Office of Program Policy Analysis and Government Accountability (OPPAGA); the Sergeant at Arms and Secretary of the Senate; the Sergeant at Arms and Clerk of the House of Representatives; the executive director of the Legislative Committee on Intergovernmental Relations and the executive director and deputy executive director of the Commission on Ethics; an executive director, staff director, or deputy staff director of each joint committee, standing committee, or select committee of the Legislature; an executive director, staff director, executive assistant, legislative analyst, or attorney serving in the Office of the President of the Senate, the Office of the Speaker of the House of Representatives, the Senate Majority Party Office, the Senate Minority Party Office, the House Majority Party Office, the House Minority Party Office; the Chancellor and Vice-Chancellors of the State University System; the general counsel to the Board of Regents; the president, vice presidents, and deans of each state university; any person hired on a contractual basis and having the power normally conferred upon such persons, by whatever title; and any person having the power normally conferred upon the above positions.

This prohibition does not apply to a person who was employed by the Legislature or other agency prior to July 1, 1989; who was a defined employee of the SUS or the PSC who held such employment on December 31, 1994; or who reached normal retirement age and retired by July 1, 1991. It does apply to OPS employees.

PENALTIES: Persons found in violation of this section are subject to the penalties contained in the Code (see PENALTIES, Part V) as well as a civil penalty in an amount equal to the compensation which the person received for the prohibited conduct. [Sec. 112.313(9)(a)5, Fla. Stat.]

3. *Additional Restrictions on Former State Employees*

A former executive or judicial branch employee or PSC employee is prohibited from having employment or a contractual relationship, at any time after retirement or termination of employment, with any business entity (other than a public agency) in connection with a contract in which the employee participated personally and substantially by recommendation or decision while a public employee. [Sec. 112.3185(3), Fla. Stat.]

A former executive or judicial branch employee or PSC employee who has retired or terminated employment is prohibited from having any employment or contractual relationship for two years with any business entity (other than a public agency) in connection with a contract for services which was within his or her responsibility while serving as a state employee. [Sec.112.3185(4), Fla. Stat.]

Unless waived by the agency head, a former executive or judicial branch employee or PSC employee may not be paid more for contractual services provided by him or her to the former agency during the first year after leaving the agency than his or her annual salary before leaving. [Sec. 112.3185(5), Fla. Stat.]

These prohibitions do not apply to PSC employees who were so employed on or before Dec. 31, 1994.

4. *Lobbying by Former Local Government Officers and Employees*

A person elected to county, municipal, school district, or special district office is prohibited from representing another person or entity for compensation before the government body or agency of which he or she was an officer for two years after leaving office. Appointed officers and employees of counties, municipalities, school districts, and special districts may be subject to a similar restriction by local ordinance or resolution. [Sec. 112.313(13) and (14), Fla. Stat.]

E. VOTING CONFLICTS OF INTEREST

No state public officer is prohibited from voting in an official capacity on any matter. However, a state public officer who votes on a measure which inures to his or her special private gain or loss, or which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary of a corporate principal by which he or she is retained, of a relative, or of a business associate, must file a memorandum of voting conflict on Commission Form 8A with the recording secretary within 15 days after the vote occurs, disclosing the nature of his or her interest in the matter.

No county, municipal, or other local public officer shall vote in an official capacity upon any measure which would inure to his or her special private gain or loss, or which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary of a corporate principal by which he or she is retained, of a relative, or of a business associate. The officer must publicly announce the nature of his or her interest before the vote and must file a memorandum of voting conflict on Commission Form 8B with the meeting's recording officer within 15 days after the vote occurs disclosing the nature of his or her interest in the matter. However, members of community redevelopment agencies and district officers elected on a one-acre, one-vote basis are not required to abstain when voting in that capacity.

No appointed state or local officer shall participate in any matter which would inure to the officer's special private gain or loss, the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary of a corporate principal by which he or she is retained, of a relative, or of a business associate, without first disclosing the nature of his or her interest in the matter. The memorandum of voting conflict (Commission Form

8A or 8B) must be filed with the meeting's recording officer, be provided to the other members of the agency, and be read publicly at the next meeting.

If the conflict is unknown or not disclosed prior to the meeting, the appointed official must orally disclose the conflict at the meeting when the conflict becomes known. Also, a written memorandum of voting conflict must be filed with the meeting's recording officer within 15 days of the disclosure being made and must be provided to the other members of the agency with the disclosure being read publicly at the next scheduled meeting. [Sec. 112.3143, Fla. Stat.]

F. DISCLOSURES

Conflicts of interest may occur when public officials are in a position to make decisions that affect their personal financial interests. This is why public officers and employees, as well as candidates who run for public office, are required to publicly disclose their financial interests. The disclosure process serves to remind officials of their obligation to put the public interest above personal considerations. It also helps citizens to monitor the considerations of those who spend their tax dollars and participate in public policy decisions or administration.

All public officials and candidates do not file the same degree of disclosure; nor do they all file at the same time or place. Thus, care must be taken to determine which disclosure forms a particular official or candidate is required to file.

The following forms are described below to set forth the requirements of the various disclosures and the steps for correctly providing the information in a timely manner.

1. *FORM 1 - Limited Financial Disclosure*

Who Must File:

Persons required to file FORM 1 include all state officers, local officers, candidates for local elective office, and specified state employees as defined below (other than those officers who are required by law to file FORM 6).

STATE OFFICERS include:

- 1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies; but including judicial nominating commission members; directors of Enterprise Florida, Scripps Florida Funding Corporation, Workforce Florida, and Space Florida; members of the Council on the Social Status of Black Men and Boys; and governors and senior managers of Citizens Property Insurance Corporation and Florida Workers' Compensation Joint Underwriting Association.
- 3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, and the local boards of trustees and presidents of state universities.

LOCAL OFFICERS include:

- 1) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

2) Appointed members of the following boards, councils, commissions, authorities, or other bodies of any county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; an expressway authority or transportation authority; a community college or junior college district board of trustees; a board having the power to enforce local code provisions; a board of adjustment; a planning or zoning board having the power to recommend, create, or modify land planning or zoning within the political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards; a pension board or retirement board empowered to invest pension or retirement funds or to determine entitlement to or amount of a pension or other retirement benefit.

3) Any other appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

4) Persons holding any of these positions in local government: mayor; county or city manager; chief administrative employee of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$20,000 for the local governmental unit.

5) Members of governing boards of charter schools operated by a city or other public entity.

6) The officers, directors, and chief executive officer of a corporation, partnership, or other business entity that is serving as the chief administrative or executive officer or employee of a political subdivision, and any business entity employee who is acting as the chief administrative or executive officer or employee of the political subdivision. [Sec. 112.3136, Fla. Stat.]

SPECIFIED STATE EMPLOYEE includes:

1) Employees in the Office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

2) The following positions in each state department, commission, board, or council: secretary or state surgeon general, assistant or deputy secretary, executive director, assistant or deputy executive director, and anyone having the power normally conferred upon such persons, regardless of title.

3) The following positions in each state department or division: director, assistant or deputy director, bureau chief, assistant bureau chief, and any person having the power normally conferred upon such persons, regardless of title.

4) Assistant state attorneys, assistant public defenders, public counsel, full-time state employees serving as counsel or assistant counsel to a state agency, a deputy chief judge of compensation claims, a judge of compensation claims, administrative law judges, and hearing officers.

5) The superintendent or director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

6) State agency business managers, finance and accounting directors, personnel officers, grant coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$20,000.

7) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

What Must Be Disclosed:

FORM 1 requirements are set forth fully on the form. In general, this includes the reporting person's sources and types of financial interests, such as the names of employers and addresses of real property holdings. NO DOLLAR VALUES ARE REQUIRED TO BE LISTED. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When to File:

CANDIDATES for elected local office must file FORM 1 together with and at the same time they file their qualifying papers. STATE and LOCAL OFFICERS and SPECIFIED STATE EMPLOYEES are required to file disclosure by July 1 of each year. They also must file within thirty days from the date of appointment or the beginning of employment. Those appointees requiring Senate confirmation must file prior to confirmation.

Where to File:

Each LOCAL OFFICER files FORM 1 with the Supervisor of Elections in the county in which he or she permanently resides.

A STATE OFFICER or SPECIFIED STATE EMPLOYEE files with the Commission on Ethics. [Sec. 112.3145, Fla. Stat.]

2. FORM 1F - Final Form 1 Limited Financial Disclosure

FORM 1F is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 1 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

3. FORM 2 - Quarterly Client Disclosure

The state officers, local officers, and specified state employees listed above, as well as elected constitutional officers, must file a FORM 2 if they or a partner or associate of their professional firm represent a client for compensation before an agency at their level of government.

A FORM 2 disclosure includes the names of clients represented by the reporting person or by any partner or associate of his or her professional firm for a fee or commission before agencies at the reporting person's level of government. Such representations DO NOT INCLUDE appearances in ministerial matters, appearances before judges of compensation claims, or representations on behalf of one's agency in one's official capacity. Nor does the term include the preparation and filing of forms and applications merely for the purpose of obtaining or transferring a license, so long as the issuance of the license does not require a variance, special consideration, or a certificate of public convenience and necessity.

When to File:

This disclosure should be filed quarterly, by the end of the calendar quarter following the calendar quarter during which a reportable representation was made. FORM 2 need not be filed merely to indicate that no reportable representations occurred during the preceding quarter; it should be filed ONLY when reportable representations were made during the quarter.

Where To File:

LOCAL OFFICERS file with the Supervisor of Elections of the county in which they permanently reside.

STATE OFFICERS and SPECIFIED STATE EMPLOYEES file with the Commission on Ethics. [Sec. 112.3145(4), Fla. Stat.]

4. *FORM 6 - Full and Public Disclosure*

Who Must File:

Persons required by law to file FORM 6 include all elected constitutional officers and candidates for such office; the mayor and members of the city council and candidates for these offices in Jacksonville; the Duval County Superintendent of Schools; judges of compensation claims; and members of the Florida Housing Finance Corporation Board and the Florida Prepaid College Board; and members of expressway authorities, transportation authorities, bridge authorities or toll authorities created pursuant to Ch. 348, 343, or 349, or other legislative enactment.

What Must be Disclosed:

FORM 6 is a detailed disclosure of assets, liabilities, and sources of income over \$1,000 and their values, as well as net worth. Officials may opt to file their most recent income tax return in lieu of listing sources of income but still must disclose their assets, liabilities, and net worth. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When and Where To File:

Incumbent officials must file FORM 6 annually by July 1 with the Commission on Ethics. CANDIDATES must file with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

5. *FORM 6F - Final Form 6 Full and Public Disclosure*

This is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 6 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

6. *FORM 9 - Quarterly Gift Disclosure*

Each person required to file FORM 1 or FORM 6, and each state procurement employee, must file a FORM 9, Quarterly Gift Disclosure, with the Commission on Ethics on the last day of any calendar quarter following the

calendar quarter in which he or she received a gift worth more than \$100, other than gifts from relatives, gifts prohibited from being accepted, gifts primarily associated with his or her business or employment, and gifts otherwise required to be disclosed. FORM 9 NEED NOT BE FILED if no such gift was received during the calendar quarter.

Information to be disclosed includes a description of the gift and its value, the name and address of the donor, the date of the gift, and a copy of any receipt for the gift provided by the donor. [Sec. 112.3148, Fla. Stat.]

7. FORM 10 - Annual Disclosure of Gifts from Government Agencies and Direct-Support Organizations and Honorarium Event Related Expenses

State government entities, airport authorities, counties, municipalities, school boards, water management districts, the South Florida Regional Transportation Authority, and the Technological Research and Development Authority may give a gift worth more than \$100 to a person required to file FORM 1 or FORM 6, and to state procurement employees, if a public purpose can be shown for the gift. Also, a direct-support organization for a governmental entity may give such a gift to a person who is an officer or employee of that entity. These gifts are to be reported on FORM 10, to be filed by July 1.

The governmental entity or direct-support organization giving the gift must provide the officer or employee with a statement about the gift no later than March 1 of the following year. The officer or employee then must disclose this information by filing a statement by July 1 with his or her annual financial disclosure that describes the gift and lists the donor, the date of the gift, and the value of the total gifts provided during the calendar year. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3148, Fla. Stat.]

In addition, a person required to file FORM 1 or FORM 6, or a state procurement employee, who receives expenses or payment of expenses related to an honorarium event from someone who is prohibited from giving him or her an honorarium, must disclose annually the name, address, and affiliation of the donor, the amount of the expenses, the date of the event, a description of the expenses paid or provided, and the total value of the expenses on FORM 10. The donor paying the expenses must provide the officer or employee with a statement about the expenses within 60 days of the honorarium event.

The disclosure must be filed by July 1, for expenses received during the previous calendar year, with the officer's or employee's FORM 1 or FORM 6. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no executive branch or legislative lobbyist or principal shall make, directly or indirectly, and no executive branch agency who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. This may include honorarium event related expenses that formerly were permitted under Section 112.3149. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics [Sec. 11.045, Fla. Stat.]

8. FORM 30 - Donor's Quarterly Gift Disclosure

As mentioned above, the following persons and entities generally are prohibited from giving a gift worth more than \$100 to a reporting individual (a person required to file FORM 1 or FORM 6) or to a state procurement employee: a political committee or committee of continuous existence; a lobbyist who lobbies the reporting individual's or procurement employee's agency; and the partner, firm, employer, or principal of such a lobbyist. If such person or entity makes a gift worth between \$25 and \$100 to a reporting individual or state procurement employee (that is not

accepted in behalf of a governmental entity or charitable organization), the gift should be reported on FORM 30. The donor also must notify the recipient at the time the gift is made that it will be reported.

The FORM 30 should be filed by the last day of the calendar quarter following the calendar quarter in which the gift was made. If the gift was made to an individual in the legislative branch, FORM 30 should be filed with the Lobbyist Registrar. If the gift was to any other reporting individual or state procurement employee, FORM 30 should be filed with the Commission on Ethics.

However, notwithstanding Section 112.3148, Fla. Stat., no executive branch lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. This may include gifts that formerly were permitted under Section 112.3148. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics [Sec. 11.045, Fla. Stat.]

9. FORM 1X AND FORM 6X - Amendments to Form 1 and Form 6

These forms are provided for officers or employees who want to amend their previously filed Form 1 or Form 6.

IV. AVAILABILITY OF FORMS

LOCAL OFFICERS and EMPLOYEES who must file FORM 1 annually will be sent the form by mail from the Supervisor of Elections in the county in which they permanently reside not later than JUNE 1 of each year. Newly elected and appointed officials or employees should contact the head of their agencies for copies of the form or download it from www.ethics.state.fl.us, as should those persons who are required to file their final disclosure statements within 60 days of leaving office or employment.

ELECTED CONSTITUTIONAL OFFICERS, OTHER STATE OFFICERS, and SPECIFIED STATE EMPLOYEES who must file annually FORM 1 or 6 will be sent these forms by mail from the Commission on Ethics by JUNE 1 of each year. Newly elected and appointed officers and employees should contact the heads of their agencies or the Commission on Ethics for copies of the form or download it from www.ethics.state.fl.us, as should those persons who are required to file their final disclosure statements within 60 days of leaving office or employment.

Any person needing one or more of the other forms described here may also obtain them from a Supervisor of Elections or from the Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709. They are also available on the Commission's website: www.ethics.state.fl.us.

V. PENALTIES

A. Non-criminal Penalties for Violation of the Sunshine Amendment and the Code of Ethics

There are no criminal penalties for violation of the Sunshine Amendment and the Code of Ethics. Penalties for violation of these laws may include: impeachment, removal from office or employment, suspension, public censure, reprimand, demotion, reduction in salary level, forfeiture of no more than one-third salary per month for no more than twelve months, a civil penalty not to exceed \$10,000, and restitution of any pecuniary benefits received.

B. Penalties for Candidates

CANDIDATES for public office who are found in violation of the Sunshine Amendment or the Code of Ethics may be subject to one or more of the following penalties: disqualification from being on the ballot, public censure, reprimand, or a civil penalty not to exceed \$10,000.

C. Penalties for Former Officers and Employees

FORMER PUBLIC OFFICERS or EMPLOYEES who are found in violation of a provision applicable to former officers or employees or whose violation occurred prior to such officer's or employee's leaving public office or employment may be subject to one or more of the following penalties: public censure and reprimand, a civil penalty not to exceed \$10,000, and restitution of any pecuniary benefits received. [Sec. 112.317, Fla. Stat.]

D. Penalties for Lobbyists and Others

An executive branch lobbyist who has failed to comply with the Executive Branch Lobbying Registration law (see Part VIII) may be fined up to \$5,000, reprimanded, censured, or prohibited from lobbying executive branch agencies for up to two years. Lobbyists, their employers, principals, partners, and firms, and political committees and committees of continuous existence who give a prohibited gift or honorarium or fail to comply with the gift reporting requirements for gifts worth between \$25 and \$100, may be penalized by a fine of not more than \$5,000 and a prohibition on lobbying, or employing a lobbyist to lobby, before the agency of the public officer or employee to whom the gift was given for up to two years.

Executive Branch lobbying firms that fail to timely file their quarterly compensation reports may be fined \$50 per day per principal for each day the report is late, up to a maximum fine of \$5,000 per report.

E. Felony Convictions: Forfeiture of Retirement Benefits

Public officers and employees are subject to forfeiture of all rights and benefits under the retirement system to which they belong if convicted of certain offenses. The offenses include embezzlement or theft of public funds; bribery; felonies specified in Chapter 838, Florida Statutes; impeachable offenses; and felonies committed with intent to defraud the public or their public agency. [Sec. 112.3173, Fla. Stat.]

F. Automatic Penalties for Failure to File Annual Disclosure

Public officers and employees required to file either Form 1 or Form 6 annual financial disclosure are subject to automatic fines of \$25 for each day late the form is filed after September 1, up to a maximum penalty of \$1,500. [Sec. 112.3144 and 112.3145, Fla. Stat.]

VI. ADVISORY OPINIONS

Conflicts of interest may be avoided by greater awareness of the ethics laws on the part of public officials and employees through advisory assistance from the Commission on Ethics.

A. Who Can Request an Opinion

Any public officer, candidate for public office, or public employee in Florida who is in doubt about the applicability of the standards of conduct or disclosure laws to himself or herself, or anyone who has the power to hire or terminate another public employee, may seek an advisory opinion from the Commission about himself or herself or that employee.

B. How to Request an Opinion

Opinions may be requested by letter presenting a question based on a real situation and including a detailed description of the situation. Opinions are issued by the Commission and are binding on the conduct of the person who is the subject of the opinion, unless material facts were omitted or misstated in the request for the opinion. Published opinions will not bear the name of the persons involved unless they consent to the use of their names.

C. How to Obtain Published Opinions

All of the Commission's opinions are available for viewing or download at its website:
www.ethics.state.fl.us.

VII. COMPLAINTS

A. Citizen Involvement

The Commission on Ethics cannot conduct investigations of alleged violations of the Sunshine Amendment or the Code of Ethics unless a person files a sworn complaint with the Commission alleging such violation has occurred.

If you have knowledge that a person in government has violated the standards of conduct or disclosure laws described above, you may report these violations to the Commission by filing a sworn complaint on the form prescribed by the Commission and available for download at www.ethics.state.fl.us. Otherwise, the Commission is unable to take action, even after learning of such misdeeds through newspaper reports or telephone calls.

Should you desire assistance in obtaining or completing a complaint form (FORM 50), you may receive either by contacting the Commission office at the address or phone number shown on the inside front cover of this booklet.

B. Confidentiality

The complaint, as well as all proceedings and records relating to the complaint, is confidential until the accused requests that such records be made public or until the complaint reaches a stage in the Commission's proceedings where it becomes public. This means that unless the Commission receives a written waiver of confidentiality from the accused, the Commission is not free to release any documents or to comment on a complaint to members of the public or press, so long as the complaint remains in a confidential stage.

IN NO EVENT MAY A COMPLAINT BE FILED OR DISCLOSED WITH RESPECT TO A CANDIDATE OR ELECTION WITHIN FIVE DAYS PRECEDING THE ELECTION DATE.

C. How the Complaint Process Works

The Commission staff must forward a copy of the original sworn complaint to the accused within five days of its receipt. Any subsequent sworn amendments to the complaint also are transmitted within five days of their receipt.

Once a complaint is filed, it goes through three procedural stages under the Commission's rules. The first stage is a determination of whether the allegations of the complaint are legally sufficient, that is, whether they indicate a possible violation of any law over which the Commission has jurisdiction. If the complaint is found not to be legally sufficient, the Commission will order that the complaint be dismissed without investigation, and all records relating to the complaint will become public at that time.

If the complaint is found to be legally sufficient, a preliminary investigation will be undertaken by the investigative staff of the Commission. The second stage of the Commission's proceedings involves this preliminary investigation and a decision by the Commission as to whether there is probable cause to believe that there has been a violation of any of the ethics laws. If the Commission finds no probable cause to believe there has been a violation of the ethics laws, the complaint will be dismissed and will become a matter of public record. If the Commission finds probable cause to believe there has been a violation of the ethics laws, the complaint becomes public and usually enters the third stage of proceedings. This stage requires the Commission to decide whether the law was actually violated and, if so, whether a penalty should be recommended. At this stage, the accused has the right to request a public hearing (trial) at which evidence is presented or the Commission may order that such a hearing be held. Public hearings usually are held in or near the area where the alleged violation occurred.

When the Commission concludes that a violation has been committed, it issues a public report of its findings and may recommend one or more penalties to the appropriate disciplinary body or official.

When the Commission determines that a person has filed a complaint with knowledge that the complaint contains one or more false allegations or with reckless disregard for whether the complaint contains false allegations, the complainant will be liable for costs plus reasonable attorney's fees incurred by the person complained against. The Department of Legal Affairs may bring a civil action to recover such fees and costs, if they are not paid voluntarily within 30 days.

D. Dismissal of Complaints At Any Stage of Disposition

The Commission may, at its discretion, dismiss any complaint at any stage of disposition should it determine that the public interest would not be served by proceeding further, in which case the Commission will issue a public report stating with particularity its reasons for the dismissal. [Sec. 112.324(11), Fla. Stat.]

E. Statute of Limitations

All sworn complaints alleging a violation of the Sunshine Amendment or the Code of Ethics must be filed with the Commission within five years of the alleged violation or other breach of the public trust. Time starts to run on the day AFTER the violation or breach of public trust is committed. The statute of limitations is tolled on the day a sworn complaint is filed with the Commission. If a complaint is filed and the statute of limitations has run, the complaint will be dismissed. [Sec. 112.3231, Fla. Stat.]

VIII. EXECUTIVE BRANCH LOBBYING

Any person who, for compensation and on behalf of another, lobbies an agency of the executive branch of state government with respect to a decision in the area of policy or procurement may be required to register as an executive branch lobbyist. Registration is required before lobbying an agency and is renewable annually. In addition, each lobbying firm must file a compensation report with the Commission for each calendar quarter during any portion of which one or more of the firm's lobbyists were registered to represent a principal. As noted above, no executive branch lobbyist or principal can make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 can knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.]

Paying an executive branch lobbyist a contingency fee based upon the outcome of any specific executive branch action, and receiving such a fee, is prohibited. A violation of this prohibition is a first degree misdemeanor, and the amount received is subject to forfeiture. This does not prohibit sales people from receiving a commission. [Sec. 112.3217, Fla. Stat.]

Executive branch departments, state universities, community colleges, and water management districts are prohibited from using public funds to retain an executive branch (or legislative branch) lobbyist, although these agencies may use full-time employees as lobbyists. [Sec. 11.062, Fla. Stat.]

Additional information about the executive branch lobbyist registration system may be obtained by contacting the Lobbyist Registrar at the following address:

Executive Branch Lobbyist Registration
Room G-68, Claude Pepper Building
111 W. Madison Street
Tallahassee, FL 32399-1425
Phone: 850/922-4987

IX. WHISTLE-BLOWER'S ACT

In 1986, the Legislature enacted a "Whistle-blower's Act" to protect employees of agencies and government contractors from adverse personnel actions in retaliation for disclosing information in a sworn complaint alleging certain types of improper activities. Since then, the Legislature has revised this law to afford greater protection to these employees.

While this language is contained within the Code of Ethics, the Commission has no jurisdiction or authority to proceed against persons who violate this Act. Therefore, a person who has disclosed information alleging improper conduct governed by this law and who may suffer adverse consequences as a result should contact one or more of the following: the Office of the Chief Inspector General in the Executive Office of the Governor; the Department of Legal Affairs; the Florida Commission on Human Relations; or a private attorney. [Sec. 112.3187 - 112.31895, Fla. Stat.]

X. ADDITIONAL INFORMATION

As mentioned above, we suggest that you review the language used in each law for a more detailed understanding of Florida's ethics laws. The "Sunshine Amendment" is Article II, Section 8, of the Florida Constitution. The Code of Ethics for Public Officers and Employees is contained in Part III of Chapter 112, Florida Statutes.

Additional information about the Commission's functions and interpretations of these laws may be found in Chapter 34 of the Florida Administrative Code, where the Commission's rules are published, and in **The Florida Administrative Law Reports**, which until 2005 published many of the Commission's final orders. The Commission's rules, orders, and opinions also are available at www.ethics.state.fl.us.

If you are a public officer or employee concerned about your obligations under these laws, the staff of the Commission will be happy to respond to oral and written inquiries by providing information about the law, the Commission's interpretations of the law, and the Commission's procedures.

XI. ONLINE TRAINING

Through a project funded by the Florida Legislature, an online workshop addressing Florida's Code of Ethics, Sunshine Law, and Public Records Acts, is now available. See www.iog.learnsomething.com for current fees. Bulk purchase arrangements, including state and local government purchase orders, are available. For more information, visit www.ethics.state.fl.us.

RESOLUTION 2013-2

A RESOLUTION OF THE BOARD OF SUPERVISOR'S OF THE MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT ADDING AN ASSISTANT SECRETARY OF THE DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of the Miromar Lakes Community Development District desire to appoint the below recited person to the office specified.

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

SECTION 1. ADDITION OF AN ASSISTANT SECRETARY OF THE DISTRICT. The following person is appointed to the offices shown.

Assistant Secretary _____

SECTION 2. SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 3. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisor's in conflict are hereby repealed to the extent of such conflict.

SECTION 4. PROVIDING FOR AN EFFECTIVE DATE. This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED this 10th day of January, 2013.

**Miromar Lakes
Community Development District**

James P. Ward, Secretary

Michael Hendershot, Chairman

**MINUTES OF MEETING
MIROMAR LAKES
COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Miromar Lakes Community Development District's Board of Supervisors was held on **Thursday, December 13, 2012, at 2:00 p.m.**, at the offices of **Miromar Development Corporation, 10801 Corkscrew Road, Suite 305, Estero, Florida 33928.**

Present and constituting a quorum were:

| | |
|-----------------|---------------------|
| Mike Hendershot | Assistant Secretary |
| David Herring | Assistant Secretary |
| Alan Refkin | Assistant Secretary |

Also present were:

| | |
|---------------|-------------------|
| James Ward | District Manager |
| Greg Urbancic | District Counsel |
| Charlie Krebs | District Engineer |

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Ward called the meeting to order at 2:00 p.m. and the record will reflect that all members of the Board are present at roll call with the exception of Supervisor Donoho.

SECOND ORDER OF BUSINESS

Consideration of the Acceptance of the Resignation of Mr. Timothy Byal as a Member of the Board of Supervisors

Mr. Ward stated items two, three and four are essentially the same thing. First, we do this perfunctory, as a matter of record for you. I've provided you with a copy of his resignation letter in your agenda package. If you have any questions, I'll answer them, otherwise a motion to accept the letter of resignation is in order.

Mr. Hendershot stated Jim, it would be nice to write him a thank you letter as well for the time he served on the Board or whatever, to acknowledge this contribution somewhere.

Mr. Ward stated we'll prepare a thank you letter for him from the Board of Supervisors. If there were no other questions and comments, all those in favor signify by saying 'aye.

On MOTION made by Mr. Hendershot and seconded by Mr. Refkin, with all in favor, the acceptance of the resignation of Timothy Byal from the Board of Supervisors was approved.

THIRD ORDER OF BUSINESS

Consideration of Replacement Supervisor for the Balance of the Unexpired Term of Office of the Position Previously Held by Mr. Byal

Mr. Ward stated Mr. Byal's term is set to expire in November 2014. The statute gives the Board the unilateral authority to replace a member who has resigned, a simple vote and majority in favor of that. You may use whatever process you desire to replace Mr. Byal. You can advertise for the position, you can talk amongst yourself and decide how you want to do that, but it is really your decision on who you want to replace that particular member, and I'll go ahead and let you have some conversations, since I know you haven't had an opportunity to do so.

Dr. Herring stated this brings up several points. Number one, we can only discuss this here, correct?

Mr. Ward stated correct.

Dr. Herring stated number two. His resignation letter was 9/18/12, September 18. Why are we only getting the opportunity to do this now on December 13th? Why haven't we met before to discuss this and prepare for it?

Mr. Ward stated, because I did not think it was an urgent matter to appear before the Board.

Dr. Herring stated it became urgent when we tried to have a quorum for this meeting. We're limited if we have one less Board member.

Mr. Ward stated that is true. My apologies to you.

Dr. Herring stated it's not just to me, I mean it just, again, brings out the other major point that I've always had, you know I've always voiced this, is that we don't meet often

enough, especially when there's something that you may not think is critical, but I certainly did, and we can't discuss it, so I can't find out if Mike thinks it's critical or not, or Alan or Bernie. I think when a member, especially someone who is the president of our Board sends in his resignation, we need to meet immediately. I mean our community deserves to have that.

Mr. Ward stated fine.

Dr. Herring stated that's my feeling.

Mr. Ward stated that's fine, we'll do that

Dr. Herring stated it ties our hands not being able to discuss it except for here, so have you thought about it at all, how you'd like to go about it?

Mr. Hendershot stated well, the person that I thought of, have you talked to anybody?

Dr. Herring stated I've not talked to anybody.

Mr. Refkin stated I talked to one person; I talked to Doug Ballenger.

Mr. Hendershot stated Ballenger; I was going to talk to Mark Rizzo; I met him on a cruise, so I haven't talked to him yet, but I think he would be good as well, if he's willing to do it. Ballenger has a lot of travel commitments.

Mr. Refkin stated I've talked with Doug before. I've actually served with Mike before when I lived in (Inaudible 4:09). But I think it's okay, but I'm not a big Mike fan. Doug does have travel commitments, you're right, but he's also part of the community in a big way. You and I talked before, didn't we, when we were trying to fill another vacancy initially over there, and he was the one that actually you brought up, I think, initially.

Mr. Hendershot stated Doug, yes.

M. Refkin stated yes, Doug over there too. He's a very smart businessman too.

Mr. Hendershot stated oh, yes.

Dr. Herring stated I like Doug; he's a neighbor of mine. I like Doug a lot. I don't know Mike that well.

Mr. Refkin stated they're both good guys.

Dr. Herring asked what's the problem with Doug, is it travel? Because he's there most of the time I see him.

Mr. Refkin stated he goes to Africa I think twice a year. He goes in October and April is it? April and October, I think he goes twice a year. He goes to Memphis sometimes.

Dr. Herring asked for long stretches of time?

Mr. Refkin stated no, no, no.

Mr. Hendershot stated no. Those trips are to be as long as two weeks, but that's about it.

Dr. Herring asked so are they structured enough that he could arrange, I mean it's predictable.

Mr. Refkin stated yes, for his trips, he goes out to the orphanage that he supports out there, and Doug is always around. The reason I like him is because he has good business sense; he runs his own business. He's been pretty good, in fact, he's part of the community, and he's always there. He golfs, and he's just involved. He's really involved in this thing and he's a good guy. I mean there's lots of good people out there, there just is. You guys are probably more familiar than I am with most of them.

Mr. Hendershot stated when we looked the last time, we were trying to get people from different sections is the only thing that I would say about that.

Dr. Herring stated I was just going to bring that up. We live in different communities, one stop sign apart. Maybe we want to find somebody in another community.

Mr. Refkin stated there's some good people and lots of communities here, I mean not very far.

Mr. Hendershot asked did you talk to Doug?

Mr. Refkin stated yes, I have.

Mr. Hendershot asked did he show a willingness?

Mr. Refkin stated yes, he did, when I talked to him. Now, to be really honest with you, I talked to him just after I knew that Tim was leaving, so I haven't talked to him about that in the next month, month and a half. I see Doug and Winnie all the time. I don't know if he's still willing, but I would believe he is. There's probably other people too; we may want to advertise to ask other people, I don't know.

Dr. Herring stated you know the thing about Doug, even though he lives in my community, essentially, he has a lot of contact with people in every community in this whole development.

Mr. Hendershot stated oh, yes, oh, yes.

Mr. Refkin stated for sure, for sure.

Dr. Herring stated I don't think you would be limiting our contact.

Mr. Hendershot stated he's active, he's very ethical and extremely generous.

Mr. Refkin stated just a great human being, a great human being.

Mr. Herring stated I agree with you, I agree with you.

Mr. Refkin stated I mean he's just a nice man.

Mr. Urbancic asked well, how do you guys want to do it? I mean you guys have the ability to appoint, do you want to wait to authorize somebody to talk to him to see if he's willing to accept.

Mr. Refkin stated can I ask you another question, it may be out of sequence of over here. We have to appoint a chairman now to take Jim's place, right?

Mr. Ward stated Tim's place, yes.

Mr. Refkin stated Tim's place.

Mr. Ward stated right.

Mr. Refkin asked so do we set in the agenda?

Mr. Ward stated yes, we have that on the agenda. You can either do that later in the agenda and then redo it again.

Mr. Refkin stated just from my way of thinking, I guess it should be Mike over here, because he is the Vice Chairman.

Dr. Herring stated I hear a train whistle, you're going to be railroaded.

Mr. Hendershot stated well, I've got a little bit of a health issue; I'm trying to get on the transplant list.

Mr. Refkin stated really.

Mr. Hendershot stated Lee Memorial for a kidney, so I don't know; other than that, I would gladly do it. That may or may not interfere with what you have in mind.

Dr. Herring stated I think if you're willing to accept it, I would love to see you be the president of the Board.

Mr. Refkin stated you're always in the front of this thing anyway. I mean, really, you ask the great questions, you're always in front of everything, so I think is this railroading you? Nevertheless, I think you do a great job.

Dr. Herring stated I make a motion that we make Mike the president.

Mr. Ward stated let me suggest.

Mr. Hendershot stated let Jim.

Mr. Ward stated yes, we'll just skip down to the resolution then.

FOURTH ORDER OF BUSINESS

**Administration of Oath of Office for
the Newly Elected Supervisor**

**a. Guide to the Sunshine Amendment and Code of Ethics for Public Officers and
Employees**

No Discussion

b. Membership Obligations and Responsibilities

No Discussion

c. Form 1 – Statement of Financial Interests

No Discussion

FIFTH ORDER OF BUSINESS

**Consideration of Resolution 2013-
1 Re-designating the Officer's of
the Miromar Lakes Community
Development District**

Mr. Ward stated so you're going to replace the Chairman and the Vice Chairman, since Mike is your Vice Chair, all you really want to do is adopt Resolution 2013-1 with Mike as your Chairman and then decide whom you want as your Vice Chair. Then we'll make the remaining two of you Assistant Secretaries until you replace the fifth member.

Mr. Refkin stated I think the guy who is the person who asks the most questions here besides Mike, and that's Dr. Herring.

Dr. Herring stated I do ask a lot of questions.

Mr. Refkin stated and that's good.

Dr. Herring stated that's probably because I don't understand as much as the rest of your guys.

Mr. Refkin stated you know what, you're doing a great job.

Dr. Herring stated I guess I can't make that motion, can I?

Mr. Ward stated yes, you can make the motion.

Dr. Herring stated we'll make the motion that we accept that with the motion.

Mr. Ward stated okay, so Mr. Hendershot is Chairman, Dr. Herring is Vice Chairman.

Mr. Hendershot asked has anybody talked to Bernie, as to what Bernie wants to do?

Dr. Herring stated Bernie decided to play golf today rather than be here.

Mr. Hendershot stated that's true.

Mr. Ward stated we'll make Bernie an assistant secretary, and then I'll remain your treasurer and secretary. A motion to adopt Resolution 2013-1 as stated would be in order.

On MOTION made by Mr. Refkin and seconded by Mr. Hendershot, with all in favor, Resolution 2013-1 was approved.

Mr. Ward stated so let's go back to your replacement of Mr. Byal.

Mr. Hendershot stated well, you talked to Doug or actually either one of us, see how interested he is. I can't think of anybody else.

Mr. Refkin stated he has his group meeting tonight. I might see him there. He has a small group meeting tonight, Thursdays, a Truth Project.

Mr. Ward stated if he's interested, Alan, probably what might be appropriate is just give him my contact information or have him email me his resume.

Mr. Refkin stated okay.

Mr. Ward stated what I'll do is I'll just reagendaize this item in January, and ask him to attend the meeting, if that's what you want to do, appoint him.

Mr. Refkin stated sure.

Mr. Hendershot stated whatever we do, we need to find somebody who's going to be more attentive than we are.

Mr. Refkin asked is that hard?

Dr. Herring stated he may push us to be attentive. Do you know him?

Mr. Ward stated no.

Dr. Herring stated he's a nice guy.

Mr. Refkin stated yes, great guy.

Mr. Ward stated that's good.

Mr. Refkin stated I'll have him call you.

Mr. Ward stated okay, and then we can just put him on the Board in January, and we'll do this resolution again, but what I'll do is I'll just leave it at just adding him as an assistant secretary.

Mr. Refkin stated okay.

Mr. Hendershot stated all right.

SIXTH ORDER OF BUSINESS**Consideration of Minutes****a) September 13, 2012, Regular Meeting**

Mr. Ward stated you have all been previously distributed a copy. If there are any additions, corrections or deletions, it would be appropriate at this time to so indicate, otherwise a motion for their approval would be in order.

Mr. Hendershot stated it looks fine to me. That fourth order of business, well third and fourth, the last time, is that all the last steps that we need to perfect the reissuance of the debt?

Mr. Ward stated yes, sir, it is. We have closed on the deal, and your assessment rates that were put on the tax roll reflected the lower annual assessments for residents.

Mr. Hendershot asked did we ever send anything out to residents on that. In the letter that we get from the state, I forget what it's called, CDD Professional Association, or whatever it is.

Mr. Ward asked CDD Professional Association?

Mr. Hendershot stated there's something for CDD board members, a newsletter or something that's sent out on a state level.

Mr. Ward stated oh, that.

Mr. Hendershot stated or a national level, maybe.

Mr. Ward stated it's not a state, it's a private organization.

Mr. Hendershot stated I noticed one of the things that they were highlighting in it were all the money that's being saved to Districts through refinancing. That's why I was wondering if maybe we couldn't put together something for our residents to show that we are, in fact, looking out of their interests, as inattentive as we are.

Mr. Ward stated we can do that. They did get notice of the reassessments, and their tax bills would have the lower numbers. But we can do another letter.

Mr. Hendershot stated well let's do the minutes first, I'm sorry.

Mr. Ward stated okay, you want to do the minutes first, so a motion to approve.

On MOTION made by Dr. Herring and seconded by Mr. Refkin, with all in favor, the Minutes of September 13, 2012, was approved.

SEVENTH ORDER OF BUSINESS

Staff Reports

a. Attorney

Greg or Charlie, did you have anything?

Mr. Urbancic I think you already mentioned the bond closed. The other point that's sort of a follow up. A while back we did a promissory note with the developer, regarding the special assessments. That has been repaid. What happened, the process was a tax certificate was issued for that property. The property owner didn't pay the taxes, a tax certificate was issued. When a certificate is issued, that means somebody has paid the taxes for that property. That money came back through to us, so we were made whole; we paid back the developer for that money.

Mr. Herring asked we never paid the taxes or did we?

Mr. Hendershot asked so it's a wash on our books?

Mr. Urbancic stated it's not necessarily advertised in the public.

Mr. Hendershot asked is that PNC Bank thing still going?

Mr. Urbancic stated that's another point I wanted bring up. The PNC Bank thing is still going on. The litigation is going on, and I know I had some communications with all of you guys to try to see if you had any records. We provided all the records that they requested. They have deposed Alice Carlson, who is our assessment roll coordinator. I sat through that deposition just to see what exactly they were asking her. They've asked to depose Jim and they've asked to depose me, probably not until next year some time.

The developer hasn't been able to settle that case, it's still ongoing. There's a claim and counterclaim, and it's a big mess right now. The numbers just keep piling up in terms of what that property owner owes, so it's a real mess, but that's still ongoing. We have not

been sued as a CDD; they asked Alice Carlson some very pointed questions, and so we'll see what happens.

Mr. Hendershot asked Carlson's involvement is a result of her work for the CDD?

Mr. Urbancic stated yes.

Mr. Ward stated Alice handles what we call the assessment rolls.

Mr. Hendershot states she's very good.

Mr. Ward stated she's very good, right.

Mr. Hendershot stated I wouldn't mind getting a look at the questions that she got.

Mr. Urbancic stated I can forward you a copy of the deposition if you like. I have it in email form if anybody wants it. You've probably read enough of that stuff for your liking.

Mr. Herring stated I wouldn't understand a word of it.

Mr. Urbancic stated no, I'd be happy to forward it to you. I'll make a note. I'll send it to you when I get back. That's all from me.

b. Development Manager

No report.

c. Engineer

Mr. Ward asked Charlie, do you have anything?

Mr. Krebs stated just at the last meeting Mike spoke about how we were doing inspections of the lake, as far as NPDBS permit. We did those, and we sent that information over to Johnson to coordinate with the County. I think the submittal is under review. We just haven't seen any questions back that we need to respond to. Then, in the spring, as we discussed with Mike, we'll go in and we'll try to address any of the outstanding items that are with the South Florida permits that are holding up from being transferred. There are some repairs that need to be done, but we want to wait until we got to the dry season, so the lake level will drop down below those weirs, so we could fix them.

d. Manager

I. Financial Statement for October 31, 2012

No discussion

EIGHTH ORDER OF BUSINESS

**Supervisor's
Comments Requests/Audience**

Mr. Ward stated we'll just move down to Supervisor's requests and then we'll go back to staff reports. Go ahead, Mike.

Mr. Hendershot asked are we better to do a separate letter, or should we just put it in a newsletter, the Miromar newsletter?

Dr. Herring stated well it will certainly make us look better than Miromar looks, because they raised some of our fees.

Mr. Hendershot stated yes.

Dr. Herring stated I'm surprised that there wasn't a notice in there about our lowering it.

Mr. Hendershot stated, yes, the good news.

Dr. Herring stated I mean it's a negligible amount, but it's still an increase.

Mr. Refkin asked how much is it?

Mr. Hendershot stated it's up to as high as \$217. Is that the highest per unit that's saved?

Mr. Ward asked for the CDD?

Mr. Hendershot stated yes, CDD fees. There was something in the minutes.

Mr. Ward stated if you'd like, I can certainly do a small article with the old rate and the new rate by product type. Product types are only that long.

Mr. Hendershot asked does it sound better if we do an aggregate?

Mr. Ward asked the aggregate and total debt service?

Mr. Hendershot stated yes.

Mr. Ward stated oh, that's a big number, yes, sir.

Mr. Hendershot stated a lot of them, they don't understand that Miromar pays it as well as we, but it's a savings to them as well as to us.

Mr. Ward stated sure. Actually, that would be a nice kind of bullet point, small article.

Mr. Hendershot stated yes.

Mr. Urbancic stated yes, because otherwise you get into questions of a product.

Mr. Hendershot stated yes.

Mr. Ward stated well you have to have a whole chart, because it's like 20 product lines.

Mr. Hendershot stated yes, that's right.

Mr. Ward stated okay, so I'll prepare something and work with whoever does that to try to get it in. I'll send it out to you ahead of time so you all can take a look at it. Any other Board members? We'll go back to staff reports, but any other Board members?

Dr. Herring stated I have a major, major, major issue. I'm going to once again voice my displeasure with the way the schedule has been handled for our meetings. Lack of notice until the very last minute, whether or not we're having a meeting. We all have schedules that we have to keep, and finding out last minute, yes or no, we're going to have a meeting is very inconvenient, number one. Number two, the whole issue with Tim Byal's thing. Not having a meeting for three months is unconscionable. We can't serve our community the way we should

I'd like to know how everybody else feels about it, because we obviously can't talk about this outside of here. It's an uncomfortable situation but, Jim, you know I'm just not happy with the way things are being run right now.

Mr. Refkin stated, just a thought. Maybe it can be solved with just maybe a little bit different procedure where we assume that the meeting is on every month, have a fixed date maybe two weeks before at a fixed time that we say, we're not going to have a meeting for these reasons, and we communicate that to all of us. At that time, that one person will call the meeting off, we'd all agree, no, I have something I want to talk about, or, yes, there's something we want bring up, so, no, let's keep it, so that we all get input as to if the meeting is going to proceed. But there's a hard stop where if we don't decide it's not going to happen by a certain date, then we know it's going to happen, however long we want, two weeks before, whatever you think is appropriate.

Dr. Herring stated it's better than it's being done now.

Mr. Refkin stated an all-inclusive procedure, maybe, Mike, if you have something else.

Dr. Herring stated if it were up to me, I would have a meeting every month. I don't know how much these meetings cost, and I don't think that this thing should be cost driven, because I think we have ample funds. If we come here and we sit down for just 20 minutes

and say, this is the state of affairs, and this is what we have going on, something new might have come up yesterday. Because, I can tell you right now, just like I told you with the lighting situation over at FGCU, I will never come in here and vote for something that's already been a fate accompli and you just need us to rubber stamp it. That's just never going to happen, that's just me personally, it's just one vote, the others can decide what they're going to do.

Mr. Hendershot asked have you looked at this?

Mr. Herring stated I have.

Mr. Hendershot stated I think this is helpful in terms of talking about the different matters that's going to be coming up over the next year, so that we can decide when and where we do need to meet, which I think he's attempted to try.

Dr. Herring stated we've attempted it before.

Mr. Hendershot asked we have?

Dr. Herring stated we have attempted it before, absolutely.

Mr. Refkin stated even in the years before, it's pretty good.

Mr. Hendershot stated it is good, it is a good help. Out of fairness to Jim, if you look at how it's operated in the past, you've had Tim, who's the Miromar rep, who's very involved, and you have a big history on it and knows the things on a day-to-day basis. He and Jim take care of most of everything, which allows us to be as inattentive as we are. The problem we're going to have now is we're going to have to start putting in more time, and looking at issues without a Miromar rep on the Board. We're going to have to be more responsible ourselves.

Mr. Refkin stated I think it can be just as easy of us just showing up every month and seeing where that takes us.

Dr. Herring stated how much is it? Is that it? Is it a financial reason why we don't meet every month?

Mr. Hendershot stated no.

Mr. Ward stated no, no, no.

Mr. Refkin stated if we're just sitting here after a while, if we have something to talk about, we don't, we figure it out, it's done.

Mr. Ward stated it's not a cost issue from my perspective. I mean you certainly have the budget to do it, and it cost what it cost kind of thing, and it's a policy-making legislative body. If that's what you want to do, that's certainly not a big issue.

Mr. Refkin stated it's not a big deal.

Dr. Herring stated it's what I've been shooting for all along.

Mr. Refkin stated this is for all of us. It actually makes it easier on the schedule, because I plan all my travel. Sometimes I may get fixed, because I have unmovable dates but, generally, same as you, I move it around this date.

Mr. Hendershot stated if we did more homework too, we can decide at this meeting whether we need to meet in January.

Dr. Herring stated unless something happens two weeks from now.

Mr. Hendershot stated that's right, if something else comes up that would drive it, because this would look like we want to meet next January; one, for the replacement, and the other, the financial statements, right?

Mr. Ward stated yes. This was intended to try to give you what I know we're going to do, that's from a managerial or a legal perspective, we've got to put it on an agenda for you to give you an outline of what would be for the balance of this year. I have no problem with us meeting every month; it's certainly not a big issue one way or another. If that's what you want to do, that's fine. As you can see, there's a few meetings we will miss, but if you want to just add those back into the schedule, that is certainly not a problem.

Dr. Herring stated yes, I can't see why we would go from February to May; March and April, that's, again, another big gap.

Mr. Hendershot stated now I think it's what do we have that's business.

Dr. Herring stated we can't predict, that is what I'm saying.

Mr. Ward stated this doesn't predict, but if you look on page two, I tried to add to this, things that I know are out there in Greg's mind and my mind that need to be taken care of over time. This was intended to try to just give you the flavor of exactly what may come up at some point in the future. There's really two issues on here. One is a business matter you have mentioned before, this irrigation system that you have in the community that is owned and operated by the developer.

I know the developer has made some overtures or have said a few things to me about they'd like to try to figure out a long-term solution to that. That's clearly an item that I think is going to take a ton of time, probably a year for us to try to figure out what solutions are out there. I thought this might be a good planning tool for you to have an opportunity to discuss that also and decide if that's something you want to explore, and between Greg and I, we can just put together how to do that and what needs to be done, and what kind of options.

The field operations issues I know we've handed those over to Miromar, so there may be some opportunities if you want to try to bring that back into another into the fold, into the CDD now that we have all-resident Board members on the Board at this point. It's kind of something you all might want to think about also. The legal matters, I think, at the moment, thank gosh they're not pervasive in this District. Those are two bigger issues that I know we'll need to discuss over the next year or so.

Mr. Hendershot asked do you have a list of all the agreements that we have with their expiration dates? The ones that are coming up over the next year.

Dr. Herring asked like maintenance and things like that?

Mr. Hendershot stated yes, whatever it is. The maintenance, the tax service; I can't remember when that expires. The firm that takes care of the --

Mr. Refkin stated Alice Carlson.

Mr. Hendershot stated yes. I don't know if we do those on an annual basis or biannual.

Mr. Ward stated you do those more on a three to five-year term.

Mr. Hendershot stated a three to five-year basis, okay.

Mr. Ward stated if you'd like, what we can do is I could probably add to this, maybe which contracts I know are expiring for you.

Mr. Hendershot stated yes, that would be good.

Dr. Herring asked do we have a contract with Miromar, so that Mike provides the maintenance?

Mr. Ward stated yes, we did do that. If I recall that one correctly, that's an ongoing contract, unless otherwise terminated, because it was so inexpensive, and you could do that at will.

Mr. Urbancic stated there's something out there, yes.

Mr. Herring stated so he didn't do that with the previous master group? They provided maintenance, correct? We paid for it, obviously. Cleo, didn't she do the maintenance stuff?

Mr. Ward stated yes.

Mr. Hendershot stated yes, the lights, yes.

Dr. Herring stated so, as an option, if we decided that Mike couldn't or didn't want to do this anymore, do you have an option for us?

Mr. Ward stated yes, I have options for you.

Dr. Herring asked someone that would be local.

Mr. Refkin stated yes, she went out with Lake Masters, didn't she.

Mr. Herring stated she did a lot of that stuff, I know.

Mr. Ward stated yes, I have other firms that actually do this for other Districts that I have that are extremely well qualified, more qualified than your last firm in terms of doing this kind of work for you. I mean those are bigger issues that are important for you that I know may come up over the next year as you transition.

Dr. Herring stated we could actually say, where there's this big gap here, March and April, we could assign each of those months with a purpose, and say, we know that these are long, ongoing projects that need to be decided on. But that would be the focus of that meeting. Because, again, I understand the reasons for the Sunshine rules that we can't talk about it.

Mr. Ward stated I think it's a good idea, that's why I put them on the unscheduled open item, so we get you all thinking about a longer range, more community oriented kind of projects that we know we need to go and just do it, instead of just like, "Oh, here it is, go ahead and vote on it," kind of thing. I know the long-term field management opportunities are out there, along with, I know I've heard you mention before, this irrigation system, I think that's probably something that does need to be addressed on a long-term basis for the communities.

Dr. Herring stated I really thing that work will expand over the time allotted to it.

Mr. Hendershot stated you may well be right, because it would be good. A lot of this stuff that we take for granted that you and Tim used to handle properly over the phone or

whatever, we really haven't a sense of it enough to realize whether it's an issue or not. I don't know how, if you could give some thought to all the different issues that you think we should be aware of. Because it's going to be almost like a learning basis for us to make sure that we hit all of those areas that we should be responsible for.

Mr. Ward stated yes, I can do that. I can tell you the big issues, to me, for this community over the next couple of years are this irrigation system analysis and how to develop a long-term provision of field operations for this District. A huge issue, you've completed the refinances, one series of your bonds, and that will actually set you up for many years to come, and that was a good thing, a very good thing to do.

Mr. Hendershot stated yes, yes, yes.

Mr. Ward stated but the actual operational aspect, because I see that as something you need to be much more integrated and involved in.

Mr. Hendershot stated I agree, that's right, yes.

Mr. Ward stated it is actually not something I'm particularly involved in, because within the context of the developer, they handle all of those things.

Mr. Hendershot stated that's right, yes.

Mr. Ward stated which is fine, but I can see you wanting or needing the opportunity to have a better understanding of that, which means it's going to require some sort of change in the way in which that's managed on a day-to-day basis. I think that's something that's important.

Mr. Hendershot stated because with the investment that Miromar still has, the undeveloped properties, I was surprised that they don't want to have somebody on this Board.

Mr. Ward stated with having someone on the Board, someone within the context of the developer has to live in this community and be a registered voter, and I'm not aware that actually, other than Tim, there wasn't anybody else that was able to do that.

Mr. Herring stated I don't think it's a question of them not wanting somebody on this Board, I think it's a question of him not wanting to live in the community anymore, otherwise he'd be on the Board. Do they have direct contact with you? I mean do you have contact with Tim still?

Mr. Ward stated oh, yes, I talk to Tim relatively frequently, I talk to Mike Elgin. Mike and I kind of talk more on email than we do anyway else, because they're handling all of the invoicing and that kind of stuff, so all of that come through me for processing. I get weekly reports from the landscaping companies. It's a lot different than actually being here and trying to manage that facility and, on a long-term basis, I think it's probably a good idea that we start to think about how to handle that in a better way for all of you.

Mr. Hendershot stated I agree.

Mr. Ward stated I don't think it's a level of detail that you could ask me what happened on Lake X or which tree came down and why, so I think we need to handle that. I'm kind of sensing the developer is very, very busy with other issues at the moment. That might just be something in the context of a private development company that works just fine. But in the context of a governmental agency, it gets a little murky sometimes, so it might be a good idea on a long-term basis to think about that.

Dr. Herring asked, so with Tim gone, and this is not a disparaging remark about Tim or the developer or anybody else, is it possible that he would have made unilateral decisions on operations that maybe should have been discussed here?

Mr. Ward stated oh, no, I think they are extremely detailed on what gets done. What I think is they just don't, because of when you work within the context of those private development companies, it's kind of hierarchy driven, and they have a reporting, and they do it in house. They handle it and it's just done at that point. I think we kind of sit on the outside looking in, and over a long term, it's an opportunity for you to think about how to better handle that.

Mr. Hendershot stated yes.

Mr. Ward stated an operational, a kind of management company that handles that and interface with them better, and then provide a kind of interface at the Board level that might be needed. From what I've seen of this developer, and clearly what I know of this developer from years of working with some of their internal people on other projects, they do an amazing job, and I'm sure they will continue to do that. I'm just trying to bridge this gap on how we make this work better for you.

Mr. Hendershot stated I agree, yes.

Dr. Herring stated what with your time with the developer now that Tim is gone, you're still going to have that communication link.

Mr. Ward stated, as he's left the Board, I'm sure it won't change whatsoever. We've talked, as I said, just about on a daily basis.

Mr. Hendershot stated I think the only difference is, we're going to have to be more informed than we were before.

Mr. Ward stated right. I think this is why the field operational aspect of it is more important. I mean, administratively, this is not a particularly difficult District to do. It's kind of easy, frankly. It's the operational side of this that's important to you, and that's why I'm suggesting to you that might be an opportunity to look at how to bridge that gap even better than the way it's being handled at the moment.

Mr. Urbancic stated that February/March/April timeline might work, because then you get the budget, so they'll know how much to budget if we have to bring somebody in to help in that aspect.

Mr. Ward stated yes, definitely on a field operational aspect of that; the irrigation is a very long term, and it's a very laborious process under the statute to go through, but I think I need to do an overview memo on what the legal aspects are, what the District's issues are. The we can try to ferret our way through those decisions, and we need to have discussion with the developer and their desires to give, sell it, whatever they want to.

Dr. Herring stated I know that it's one of the items here, but I really appreciated the communications I've had with Greg explaining some of these things to me before we had meetings, so we can individually prepare to think about it. A lot of these things are going to be issues that you've thought about, you're dealing with. You have to also keep us informed in between meetings, because we can't talk, obviously, to give us a chance to do whatever mental gymnastics we have to do to catch up with learning curve, so we don't come in here and have to think about it off the cuff.

Mr. Ward stated these are longer-term issues too, so I'm not going to come in here and go, "Hey, decide today." I'm kind of more the slower paced, more methodical, let's take a look at this, and plan in advance and make sure we get it done when we need it to get done. These is nothing that needs to get done next month or even, three months from now,

but there are longer-term issues that I think that are important. I'm going to try to help you get through that process.

Dr. Herring stated yes, I mean it's better if we're prepared for it.

Mr. Ward stated much better if you're prepared for it.

Mr. Hendershot stated the dedication of systems or properties from developer to the CDD, that was like the irrigation thing that you were talking about?

Mr. Ward stated no, that's more like there are lakes or wetlands or properties as they begin to develop that you need to get dedicated facilities from. That's mostly a Charlie/Greg issue. It's just designed for you to know that's always out there in the development phase of the project.

Mr. Hendershot stated I didn't look at the map. Does our CDD cover all the way up to the property they're trying to shift the zoning on?

Mr. Krebs asked what do you mean, the old line property?

Mr. Hendershot stated no, from the southeast corner there on Ben Hill and Alico, you know where the hotel is going to go?

Mr. Krebs state right.

Mr. Hendershot stated they're trying to change the zoning on that to residential and shift it down to below the University.

Mr. Krebs stated we have everything from Sarah Parkway on the west side of Ben Hill, up to those apartments on the north that are located north of (Inaudible 36:56). So from the west side, that part of the CDD, and then from the University north to Alico Road, not including the old line property. The western border of the lake is the boundary of the CDD, so the major part of that northern lake is outside of the CDD itself, but there's agreements that allow the use as recreation, so that's in the CDD. The land that is south of the University, that's not the CDD; that's a whole different District.

Mr. Hendershot stated right, that would be a different district.

Mr. Refkin stated that would be another CDD, because we have a specific appropriate maximum that we can have per CDD.

Mr. Krebs stated it's not a maximum. I mean you can be as large as you want, but I think once you get over 1,000 acres, it has to go to the state..

Multiple people speaking at the same time, conducting two separate conversations - cannot distinguish separate speakers and conversations.

Mr. Ward stated if we could bring this back to one discussion, the minutes are going to be difficult to transcribe.

Mr. Hendershot stated oh, I'm sorry.

Mr. Ward stated we'll go ahead and try to do that over the coming months. I don't know how this CDD is set up in terms of its mapping systems and infrastructure analysis, but one of the other things that's kind of on a long-term basis I'd like to do is maybe have the engineers start the process of preparing smaller versions of maps that you can have with you that give you boundary lines of the maps and where the infrastructure is and what it is, tie it back to our capital program.

Mr. Hendershot stated you've done some good maps in the past.

Mr. Krebs stated yes, we have GIS software and, as we become more proficient with that, we can give a proposal to Jim to actually come in there and create those maps in a GIS format, where it will be accessible to everybody. They just click on it.

Mr. Refkin stated yes, we've talked about that before, haven't we?

Mr. Krebs stated the previous firm either has somebody or contracts out somebody who does that, but we've never discussed creating that.

Mr. Ward stated on a long term basis you have a lot of infrastructure in this community and from an engineering perspective, I think it's a good idea, though not something that has to be done in six months, a year, but it's something that we ought to, on a long-term basis, think about getting in place, so everybody at the table knows where everything is.

Mr. Hendershot stated that's right.

Mr. Ward stated as people change, then it's going to be much easier to educate everybody as we go through this process.

Mr. Hendershot stated I mean how do we know what the engineer checks on a daily, monthly or quarterly basis on behalf of the CDD. That's what you're talking about, right?

Mr. Ward stated right.

Dr. Herring stated I saw something in the Mirormar monthly question and answer thing, when they asked for suggestions about what people would like to see at those meetings. I don't know if you go to them or not.

Mr. Hendershot asked the Q&A?

Dr. Herring stated the Q&A. One of the things they put on there is they want a representative from the CDD. It would be nice to be better prepared and telling them what we administer. A spoiler alert, I have to leave in five minutes.

Mr. Ward asked I'm sorry?

Dr. Herring stated I have leave in five minutes.

Mr. Ward stated I'm actually done. We kind of got into what I was going to do during Supervisor's requests. Unless the Board has anything else? We'll start that process with you over the coming months.

NINTH ORDER OF BUSINESS

Adjournment

Mr. Ward stated if there's nothing else, I know David's on a time schedule, a motion to adjourn would be in order.

On MOTION by Dr. Herring,,seconded by Mr. Refkin, with all in favor of adjourning at 2:45 p.m.

James P. Ward, Secretary

Michael Hendershot, Chairman

MEMO

To: Board of Supervisor's
From: James P. Ward, District Manager
Date: January 10, 2013 (Board Meeting)
Re: Fiscal Year 2013 – Meeting Outline

In continuing our efforts to improve the overall operational efficiency of the District this memorandum, outlines the tentative meeting schedule for the balance of this Fiscal Year. Each meeting, staff will update this memorandum and we can continually review/discuss the upcoming meeting schedule.

- 1. January 10, 2013**
 - a. Discussion/Replacement of Vacant Supervisor Position
 - b. Discussion of balance of FY 2013 Meeting Schedule
- 2. February 14, 2013**
 - a. Audited Financial Statements
 - b. Extension of Lake Masters Contract
 - c. Discussion of Field Asset Management (FY 2014)
 - d. Discussion of Irrigation System Acquisition
- 3. March 14, 2013 (Date Change Requested) and April 11, 2013**
 - a. Continued Discussion of Field Asset Management (FY 2014)
 - b. Continued Discussion of Irrigation System Acquisition
- 4. May 9, 2013 and June 13, 2013**
 - a. Complete review of Field Operations Asset Management.
 - b. Continued review of Fiscal Year 2014 Proposed Budget. (June, 2013)

- c. Continued Discussion of Irrigation System Acquisition

5. July 11, 2013 & August, 2013

- a. Continued and/or Final review of Fiscal year 2014 Proposed Budget.
- b. Continued Discussion of Irrigation System Acquisition.

6. September 12, 2013

- a. Public Hearing on the Adoption of the Fiscal Year 2014 Proposed Budget.
- b. Continued Discussion of Irrigation System Acquisition.

Unscheduled Open Items:

1. Legal Matters:

- a. Litigation between the Developer and PNC Bank – The CDD is not a party to this litigation, however staff members have been subpoenaed in this matter.
- b. NPDES Agreement with Lee County.
- c. Continuing Item – dedication of systems/properties from Developer to CDD.

2. Field Operation Matters:

- a. Review of any capital expenditures that are required for FY 2014 – such as replacement landscaping, etc.
- b. Review of Grass Carp Program

Contract Termination Dates:

| Company | Termination Date | Services Provided | Contract Amount |
|----------------------|---|--------------------------|-------------------------|
| Estate Landscaping | June 1, 2014 | Landscaping Maintenance | \$342,189.80/year |
| Miromar Development | On-going (30 days notice by the CDD to terminate) | Field Asset Management | \$15,000/year |
| Lake Masters | Conflicting Dates | Lake/Wetland Maintenance | \$103,168.00/year |
| Carr, Riggs & Ingram | At the completion of the FY 2012 Audit | Auditing Services | \$9,500 (FY 2012 Audit) |
| AJC & Associates | On-Going ((must be terminated before 04/01 each year) | Assessment Rolls | \$18,000/year |
| Johnson Engineering | On-Going (30 days notice by the CDD to terminate) | NPDES Coordination | Determined Yearly |

There are a number of small vendors who are issued purchase orders yearly to provide maintenance services. These purchase orders are issued by the Field Asset Manager and subject to the Manager's approval.

Miromar Lakes Community Development District

Financial Statements

November 30, 2012



Prepared by:

JPWARD AND ASSOCIATES LLC

513 NE 13TH AVENUE

FORT LAUDERDALE, FLORIDA 33301

E-MAIL: WARD9490@COMCAST.NET

PHONE: (954) 658-4900

Miromar Lakes Community Development District

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**Miromar Lakes Community Development District
Balance Sheet
for the Period Ending November 30, 2012**

| | Governmental Funds | | | | | | | | Totals (Memorandum Only) |
|--|--------------------|-------------------|---------------------|-------------------|-------------------------|---------------------------|-------------------------|----------------------|--------------------------------|
| | Debt Service Funds | | | | | Account Groups | | | |
| | General Fund | Series 2000 | Series 2003 | Series 2012 | Capital Project Fund | General Long Term Debt | General Fixed Assets | | |
| Assets | | | | | | | | | |
| Cash and Investments | | | | | | | | | |
| General Fund - Invested Cash | \$ 732,138 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 732,138 |
| Debt Service Fund | | | | | | | | | |
| Interest Account | - | - | - | - | - | - | - | - | - |
| Sinking Account | - | - | - | - | - | - | - | - | - |
| Reserve Account | - | - | 2,046,096 | 494,107 | - | - | - | - | 2,540,202 |
| Revenue | - | 58 | 42,947 | 3,302 | - | - | - | - | 46,308 |
| Prepayment Account | - | - | 2,315 | 10,611 | - | - | - | - | 12,926 |
| Deferred Cost Account | - | - | - | - | - | - | - | - | - |
| Cost of Issuance | - | - | - | - | 9,550 | - | - | - | 9,550 |
| Escrow Deposit Fund | - | 0 | - | - | - | - | - | - | 0 |
| Due from Other Funds | | | | | | | | | |
| General Fund | - | 109,592 | 7,768 | 127,992 | - | - | - | - | 245,352 |
| Debt Service Fund(s) | 27,638 | - | - | - | - | - | - | - | 27,638 |
| Market Valuation Adjustments | | | | | | | | | |
| Accrued Interest Receivable | - | - | (0) | - | - | - | - | - | (0) |
| Assessments Receivable | - | - | - | - | - | - | - | - | - |
| Prepaid Expenses | - | - | - | - | - | - | - | - | - |
| Amount Available in Debt Service Funds | - | - | - | - | - | 2,844,789 | - | - | 2,844,789 |
| Amount to be Provided by Debt Service Funds | - | - | - | - | - | 36,655,915 | - | - | 36,655,915 |
| Investment in General Fixed Assets (net of depreciation) | - | - | - | - | - | - | 40,376,020 | - | 40,376,020 |
| Total Assets | \$ 759,775 | \$ 109,650 | \$ 2,099,125 | \$ 636,013 | \$ 9,550 | \$ 39,500,704 | \$ 40,376,020 | \$ 83,490,837 | |

Miromar Lakes Community Development District
Balance Sheet
for the Period Ending November 30, 2012

| | Governmental Funds | | | | | Account Groups | | Totals (Memorandum Only) |
|---|--------------------|-------------------|---------------------|-------------------|-------------------------|---------------------------|-------------------------|--------------------------------|
| | Debt Service Funds | | | | Capital Project Fund | General Long Term Debt | General Fixed Assets | |
| | General Fund | Series 2000 | Series 2003 | Series 2012 | | | | |
| Liabilities | | | | | | | | |
| Accounts Payable & Payroll Liabilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to Other Funds | 28 | | | | | | | 28 |
| General Fund | - | | 27,596 | | | | | 27,596 |
| Debt Service Fund(s) | 245,373 | | | | | | | 245,373 |
| Bonds Payable | | | | | | | | |
| Current Portion | - | | | | | | | - |
| Long Term | - | | | | | 37,440,000 | | 37,440,000 |
| Notes Payable - Miromar Development Corp | - | | | | | 2,060,704 | | 2,060,704 |
| Total Liabilities | \$ 245,401 | \$ - | \$ 27,596 | \$ - | \$ - | \$ 39,500,704 | \$ - | \$ 39,773,701 |
| Fund Equity and Other Credits | | | | | | | | |
| Investment in General Fixed Assets | - | - | | | | | 40,376,020 | 40,376,020 |
| Fund Balance | | | | | | | | |
| Restricted | | | | | | | | |
| Beginning: October 1, 2012 (Unaudited) | - | 13,023,863 | 2,883,437 | - | - | | | 15,907,300 |
| Results from Current Operations | - | (12,914,212) | (811,908) | 636,013 | 9,550 | | | (13,080,558) |
| Unassigned | | | | | | | | |
| Beginning: October 1, 2012 (Unaudited) | 442,252 | | | | | | | 442,252 |
| Results from Current Operations | 72,122 | | | | | | | 72,122 |
| Total Fund Equity and Other Credits | \$ 514,374 | \$ 109,650 | \$ 2,071,529 | \$ 636,013 | \$ 9,550 | \$ - | \$ 40,376,020 | \$ 43,717,136 |
| Total Liabilities, Fund Equity and Other Credits | \$ 759,775 | \$ 109,650 | \$ 2,099,125 | \$ 636,013 | \$ 9,550 | \$ 39,500,704 | \$ 40,376,020 | \$ 83,490,837 |

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2012

| Description | October | November | Year to Date | Total Annual Budget | % of Budget |
|--|---------------|-------------------|----------------|---------------------|-------------|
| Revenue and Other Sources | | | | | |
| Carryforward | \$ - | \$ - | - | \$ - | N/A |
| Interest | | | | | |
| Interest - General Checking | 36 | 31 | 67 | 500 | 13% |
| Special Assessment Revenue | | | | | |
| Special Assessments - On-Roll | 308 | 58,630 | 58,938 | 377,734 | 16% |
| Special Assessments - Off-Roll | - | 89,288 | 89,288 | 357,153 | 25% |
| Note Payable - Miromar Lakes LLC | - | - | - | | |
| Intragovernmental Transfer In | - | - | - | | |
| Total Revenue and Other Sources: | \$ 344 | \$ 147,949 | 148,293 | \$ 735,387 | 20% |
| Expenditures and Other Uses | | | | | |
| Legislative | | | | | |
| Board of Supervisor's - Fees | 600 | - | 600 | 8,000 | 8% |
| Board of Supervisor's - Taxes | 46 | - | 46 | 612 | 8% |
| Executive | | | | | |
| Professional Management | 3,333 | 3,333 | 6,667 | 40,000 | 17% |
| Financial and Administrative | | | | | |
| Audit Services | - | - | - | 7,500 | 0% |
| Accounting Services | - | - | - | - | N/A |
| Assessment Roll Services | - | - | - | 18,000 | 0% |
| Arbitrage Rebate Services | - | - | - | 2,000 | 0% |
| Other Contractual Services | | | | | |
| Legal Advertising | - | - | - | 1,200 | 0% |
| Trustee Services | - | - | - | 10,000 | 0% |
| Property Appraiser/Tax Collector Fees | - | - | - | 2,400 | 0% |
| Bank Services | 43 | 29 | 72 | 500 | 14% |
| Travel and Per Diem | - | - | - | - | N/A |
| Communications & Freight Services | | | | | |
| Postage, Freight & Messenger | - | - | - | 500 | 0% |
| Insurance | 5,500 | - | 5,500 | 5,500 | 100% |
| Printing & Binding | - | - | - | 500 | 0% |
| Office Supplies | - | - | - | - | N/A |
| Subscription & Memberships | 175 | - | 175 | 175 | 100% |
| Legal Services | | | | | |
| Legal - General Counsel | 1,719 | - | 1,719 | 15,000 | 11% |
| Debt Service - Miromar Lakes LLC Note | - | - | - | - | N/A |
| Other General Government Services | | | | | |
| Engineering Services - General Fund | - | 630 | 630 | 12,500 | 5% |
| NPDES | - | - | - | 5,000 | 0% |
| Other Current Charges | - | - | - | - | N/A |
| Sub-Total: | 11,416 | 3,992 | 15,409 | 129,387 | 12% |

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2012

| Description | October | November | Year to Date | Total Annual Budget | % of Budget |
|---|-------------------|-------------------|----------------|---------------------|-------------|
| Stormwater Management Services | | | | | |
| Professional Management | | | | | |
| Asset Management | 313 | 313 | 625 | 3,750 | 17% |
| Mitigation Monitoring | - | - | - | - | N/A |
| Utility Services | | | | | |
| Electric - Aeration Systems | - | 49 | 49 | 1,500 | 3% |
| Lake System | | | | | |
| Aquatic Weed Control | 5,464 | 5,464 | 10,928 | 124,000 | 9% |
| Lake Bank Maintenance | - | - | - | 2,500 | 0% |
| Water Quality Testing | - | - | - | 2,000 | 0% |
| Water Control Structures | - | - | - | - | N/A |
| Grass Carp Installation | - | - | - | - | |
| Wetland System | | | | | |
| Routine Maintenance | 3,133 | 3,133 | 6,267 | - | N/A |
| Other Current Charges | - | - | - | 2,500 | 0% |
| Operating Supplies | - | - | - | - | N/A |
| Capital Outlay | | | | | |
| Aerator's | - | - | - | - | #DIV/0! |
| Sub-Total: | 8,910 | 8,959 | 17,869 | 136,250 | 13% |
| Landscaping Services | | | | | |
| Professional Management | | | | | |
| Asset Management | 938 | 938 | 1,875 | 11,250 | 17% |
| Utility Services | | | | | |
| Electric | - | - | - | - | N/A |
| Irrigation Water | - | - | - | 7,500 | 0% |
| Repairs & Maintenance | | | | | |
| Public Area Landscaping | - | - | - | 300,000 | 0% |
| Landscape Lighting | - | - | - | - | N/A |
| Irrigation System | - | - | - | 7,500 | 0% |
| Well System | - | - | - | 3,500 | 0% |
| Plant Replacement | - | - | - | 25,000 | 0% |
| Other Current Charges | | | | | |
| Lee County -Ben Hill Griffin Landscape | - | 40,553 | 40,553 | 55,000 | 74% |
| Charlotte County - Panther Habitat, Fire | - | 466 | 466 | - | |
| Operating Supplies | | | | | |
| Mulch | - | - | - | 60,000 | 0% |
| Sub-Total: | 938 | 41,956 | 42,894 | 469,750 | 9% |
| Total Expenditures and Other Uses: | \$ 21,263 | \$ 54,908 | 76,171 | \$ 735,387 | 10% |
| Net Increase/ (Decrease) in Fund Balance | (20,920) | 93,042 | 72,122 | - | |
| Fund Balance - Beginning | 442,252 | 421,332 | 442,252 | 348,426 | |
| Fund Balance - Ending | \$ 421,332 | \$ 514,374 | 514,374 | \$ 348,426 | |

Prepared by:

JPWARD and Associates, LLC

Miromar Lakes Community Development District
Debt Service Fund - Series 2000 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2012

| Description | October | November | Year to Date | Total Annual Budget | % of Budget |
|--|-------------------|-------------------|-------------------|---------------------|-------------|
| Revenue and Other Sources | | | | | |
| Carryforward | \$ - | \$ - | - | \$ - | N/A |
| Interest Income | | | | | |
| Interest Account | - | - | - | - | N/A |
| Sinking Account | - | - | - | - | N/A |
| Reserve Account | - | - | - | - | N/A |
| Prepayment Account | - | - | - | - | N/A |
| Revenue Account | - | - | - | - | N/A |
| Special Assessment Revenue | | | | | |
| Special Assessments - On-Roll | - | - | - | - | N/A |
| Special Assessments - Off-Roll | - | - | - | - | N/A |
| Special Assessments - Prepayments | | | | | |
| Prepayments - Series A Bonds | - | - | - | - | N/A |
| Prepayments - Series B Bonds | - | - | - | - | N/A |
| Debt Proceeds | | | | | |
| Special Assessments - Prepayments | - | - | - | - | N/A |
| Series 2012 Refinance | - | - | - | - | N/A |
| Operating Transfers In (From Other Funds) | | | | | |
| Total Revenue and Other Sources: | \$ - | \$ - | - | \$ - | N/A |
| Expenditures and Other Uses | | | | | |
| Debt Service | | | | | |
| Principal Debt Service - Mandatory | | | | | |
| Series 2000 A Bonds | \$ - | \$ - | - | \$ - | N/A |
| Series 2000 B Bonds | - | - | - | - | N/A |
| Principal Debt Service - Early Redemptions | | | | | |
| Series 2000 A Bonds | 12,365,000 | - | 12,365,000 | - | N/A |
| Series 2000 B Bonds | - | - | - | - | N/A |
| Principal Note Repayment - Miromar Development Note | | | | | |
| Series 2000 A/B Bonds | - | - | - | - | N/A |
| Interest Expense | | | | | |
| Series 2000 A Bonds | 425,562 | - | 425,562 | - | N/A |
| Series 2000 B Bonds | - | - | - | - | N/A |
| Early Redemption Premium | 123,650 | - | 123,650 | - | N/A |
| Operating Transfers Out (To Other Funds) | | | | | |
| Total Expenditures and Other Uses: | 12,914,212 | \$ - | 12,914,212 | \$ - | N/A |
| Net Increase/ (Decrease) in Fund Balance | (12,914,212) | - | (12,914,212) | - | |
| Fund Balance - Beginning | 13,023,863 | 109,650 | 13,023,863 | 3,986,887 | |
| Fund Balance - Ending | \$ 109,650 | \$ 109,650 | 109,650 | \$ 3,986,887 | |

**Miromar Lakes Community Development District
Debt Service Fund - Series 2003 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2012**

| Description | October | November | Year to Date | Total Annual Budget | % of Budget |
|---|---------------------|---------------------|---------------------|---------------------|-------------|
| Revenue and Other Sources | | | | | |
| Carryforward | \$ - | \$ - | - | \$ - | N/A |
| Interest Income | | | | | |
| Interest Account | - | - | - | - | N/A |
| Sinking Account | - | - | - | - | N/A |
| Reserve Account | - | 42,693 | 42,693.25 | 35,800 | 119% |
| Prepayment Account | - | 0 | 0.20 | - | N/A |
| Revenue Account | - | 73 | 72.63 | - | N/A |
| Special Assessment Revenue | | | | | |
| Special Assessments - On-Roll | 42 | 7,925 | 7,967 | 50,717 | 16% |
| Special Assessments - Off-Roll | - | - | - | 2,098,764 | 0% |
| Operating Transfers In (From Other Funds) | - | - | - | - | N/A |
| Total Revenue and Other Sources: | \$ 42 | \$ 50,691 | \$ 50,733 | \$ 2,185,281 | 2% |
| Expenditures and Other Uses | | | | | |
| Debt Service | | | | | |
| Principal Debt Service - Mandatory | | | | | |
| Series 2003 Bonds | \$ - | \$ - | - | \$ 460,000 | 0% |
| Principal Debt Service - Early Redemptions | | | | | |
| Series 2003 Bonds | - | - | - | - | N/A |
| Interest Expense | | | | | |
| Series 2003 Bonds | - | 862,641 | 862,640.63 | 1,725,281 | 50% |
| Operating Transfers Out (To Other Funds) | - | - | - | - | N/A |
| Total Expenditures and Other Uses: | \$ - | \$ 862,641 | 862,640.63 | \$ 2,185,281 | 39% |
| Net Increase/ (Decrease) in Fund Balance | 42 | (811,949) | (811,908) | - | |
| Fund Balance - Beginning | 2,883,437 | 2,883,479 | 2,883,437.22 | 2,883,529 | |
| Fund Balance - Ending | \$ 2,883,479 | \$ 2,071,529 | 2,071,529.38 | \$ 2,883,529 | |

Miromar Lakes Community Development District
Debt Service Fund - Series 2012 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2012

| Description | October | November | Year to Date | Total Annual Budget | % of Budget |
|---|-------------------|-------------------|----------------|---------------------|-------------|
| Revenue and Other Sources | | | | | |
| Carryforward | \$ - | \$ - | - | \$ - | N/A |
| Interest Income | | | | | |
| Interest Account | - | - | - | - | N/A |
| Sinking Account | - | - | - | - | N/A |
| Reserve Account | - | 9,917 | 9,917 | 7,100 | 140% |
| Prepayment Account | - | 0 | 0 | - | N/A |
| Revenue Account | - | 1 | 1 | 2,000 | 0% |
| Special Assessment Revenue | | | | | |
| Special Assessments - On-Roll | 706 | 130,587 | 131,293 | 836,042 | 16% |
| Special Assessments - Off-Roll | - | - | - | 167,052 | 0% |
| Special Assessments - Prepayments | - | - | - | - | - |
| Debt Proceeds | | | | | |
| Series 2012 Refinance | - | - | - | - | N/A |
| Operating Transfers In (From Other Funds) | | | | | |
| | - | - | - | - | N/A |
| Total Revenue and Other Sources: | \$ 706 | \$ 140,505 | 141,212 | \$ 1,012,194 | N/A |
| Expenditures and Other Uses | | | | | |
| Debt Service | | | | | |
| Principal Debt Service - Mandatory | | | | | |
| Series 2012 Bonds | - | - | - | \$ 365,000 | 0% |
| Principal Debt Service - Early Redemptions | | | | | |
| Series 2012 Bonds | - | - | - | - | N/A |
| Interest Expense | | | | | |
| Series 2012 Bonds | - | 76,491 | 76,491 | 396,688 | 19% |
| Operating Transfers Out (To Other Funds) | | | | | |
| | - | - | - | - | N/A |
| Total Expenditures and Other Uses: | \$ - | \$ 76,491 | 76,491 | \$ 761,688 | N/A |
| Net Increase/ (Decrease) in Fund Balance | 706 | 64,014 | 64,720 | 250,506 | |
| Fund Balance - Beginning | 571,293 | 571,999 | 571,293 | 477,729 | |
| Fund Balance - Ending | \$ 571,999 | \$ 636,013 | 636,013 | \$ 728,235 | |

**Miromar Lakes Community Development District
 Capital Project Fund - Series 2012 Bonds
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through November 30, 2012**

| Description | October | November | Year to Date | Total Annual Budget | % of Budget |
|--|------------------|------------------|---------------|---------------------|-------------|
| Revenue and Other Sources | | | | | |
| Carryforward | \$ - | \$ - | - | \$ - | N/A |
| Interest Income | | | | | |
| Construction Account | - | - | - | - | N/A |
| Cost of Issuance | 0 | 0 | 1 | - | N/A |
| Debt Proceeds | | | | | |
| Series 2012 Refinance | - | - | - | - | N/A |
| Operating Transfers In (From Other Funds) | | | | | |
| | - | - | - | - | N/A |
| Total Revenue and Other Sources: | \$ 0 | \$ 0 | 1 | \$ - | N/A |
| Expenditures and Other Uses | | | | | |
| Capital Outlay | | | | | |
| Cost of Issuance | | | | | |
| Series 2012 Bonds | 21,398 | - | 21,398 | \$ - | N/A |
| Operating Transfers Out (To Other Funds) | | | | | |
| | - | - | - | - | N/A |
| Total Expenditures and Other Uses: | \$ - | \$ - | 21,398 | \$ - | N/A |
| Net Increase/ (Decrease) in Fund Balance | 0 | 0 | (21,398) | - | |
| Fund Balance - Beginning | 30,947 | 30,947 | 30,947 | - | |
| Fund Balance - Ending | \$ 30,947 | \$ 30,948 | 9,550 | \$ - | |