

**JPWard and Associates, LLC**

**MIROMAR LAKES  
COMMUNITY DEVELOPMENT DISTRICT**

**BOARD OF SUPERVISORS**

**AGENDA**

**April 10, 2014**

**Board of Supervisor's**

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

April 3, 2014

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, March 10, 2014 at 2:00 P.M.** at the **Beach Clubhouse, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913.**

1. Call to Order & Roll Call
2. Consideration of Minutes:
  - a) March 11, 2014
3. Consideration of the Acceptance of the Audited Financial Statements for the Year ended September 30, 2013.
4. Consideration of Resolution 2014-3 amending the General Fund Budget for Fiscal Year 2014 to provide for the funding for the maintenance of the retention areas in the District.
5. Consideration of Resolution 2014-4 the execution of certain NPDES reports relative to the interlocal agreement providing joint control of pollutants.
6. Staff Reports
  - a) District Attorney
  - b) District Engineer
  - c) Asset Manager
    - I. Status Report on Operations
  - d) District Manager
    - I. Financial Statement – February 28, 2014
    - II. Fiscal Year 2014 – Agenda Schedule
7. Supervisor's Requests and Audience Comments
8. Adjournment



James P. Ward  
District Manager

513 NORTHEAST 13<sup>TH</sup> AVENUE  
FORT LAUDERDALE, FL 33301

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Item two is consideration of the minutes from the March 11, 2014 minutes.

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The third order of business is acceptance of the Audited Financial Statements for the Fiscal Year Ended September 30, 2014. Mr. Elden McDirmit of the Auditing firm of McDirmit, Davis and Company will be available by phone to review the audit with the Board, after which the Board will accept the audit for inclusion in the record.

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Item four is consideration of Resolution 2014-3 to amend the Budget for Fiscal Year 2014 to clean/maintain the District's retention area's prior to the start of rainy season. The funding for the work comes from contingency items in the existing budget, as identified in the attachment to the Resolution.

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Item five is consideration of Resolution 2014-4 to authorize the District Manager to execute and file the NPDES reports to Lee County or to Florida Department of Environmental Protection (FDEP) as necessary.

Also, during this item, the report for the period 09/2011 through 09/2012 is attached for consideration during the meeting. The report was due March 31, 2014 however, will be filed separately once the Board Resolution 2014-4 is approved authorizing the District Manager to execute.

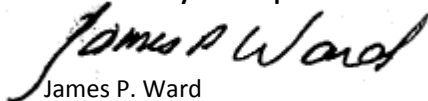
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With this amendment, any further changes, such as the white fly identified in the CGA report we begin to reduce the overall fund balance (cash) we have available. It's important to note that we have a very healthy cash position (\$458k+), as such, we are still in a good position.

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

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**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 Tuesday, March 11, 2014, at 2:00 p.m., at the Beach Clubhouse, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913.

**Present and constituting a quorum were:**

**David Herring  
Doug Ballinger  
Burnett Donoho  
Alan Refkin**

**Vice Chairman  
Assistant Secretary  
Assistant Secretary  
Assistant Secretary**

**Also present were:**

**James Ward  
Greg Urbancic  
Charlie Krebs  
Shelly Eichner  
Paul Cusmano**

**District Manager  
District Counsel  
District Engineer  
Calvin, Giordano & Associates  
Calvin Giordano & Associates**

**Others present were:**

**Tom Mayo  
Dana Hume**

**Florida Gulf Coast University (FGCU)  
Johnson Engineering/FGCU**

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Ward called the meeting to order at 2:05 p.m. and the record reflected all members of the Board were present at roll call with the exception of Supervisor Hendershot.

**SECOND ORDER OF BUSINESS**

**Consideration of Minutes**

**a. February 13, 2014, Regular Meeting**

<p><b>On MOTION by Mr. Donoho and seconded by Mr. Ballinger, with all in favor of approving the February 13, 2014, Regular Meeting minutes as presented.</b></p>
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**THIRD ORDER OF BUSINESS**

**Consideration of Amendment #3 to Lake Masters contract to extend the term of the contract to June 20, 2017, at the same pricing as agreed to of \$103,168.00/year in June 2010**

Mr. Ward stated Bill Kurth with Lake Masters who was present at the meeting, was the company's onsite representative for the District for many years. The amendment extended the term of the contract for three years to June 30, 2017, at the same prices since the inception of the contract with the District in 2008.

Mr. Refkin observed in the backup that it stated the amount was \$103,169.00, asking if this was a typographical error.

Mr. Ward believed this was an error, as it should say \$103,168.00.

Mr. Ballinger mentioned on page nine of the minutes in the backup, it stated that Mr. Ward recalled the Lake Masters' contract was roughly \$90,000 a year for both the lake and water system.

Mr. Ward indicated he was wrong in his estimation; the contract was originally and remained at \$103,168.00 and was composed of two parts: a lake contract for one amount, and a wetland maintenance contract for another amount, with a combined total of \$103,168.00. He would make the correction to the record accordingly, noting he enclosed in the Board's agenda package a map from Mr. Krebs that outlined the District's landscape and lake systems, delineating the limits of the contract with Lake Masters.

**On MOTION by Dr. Herring and seconded by Mr. Refkin, with all in favor of approving Amendment #3, extending the Lake Masters to June 20, 2017, at the same pricing agreed to of \$103,168.00 since June 2010.**

Dr. Herring asked if an event happened to put more water in the lake than there currently was, would it have any effect.

Mr. Kurth replied it was more likely to be beneficial, asking if anyone had any concerns about the water clarity of the lake.

Dr. Herring asked if the grass carp was being monitored, as he did not see them.

Mr. Kurth assured the Board they were in the lake, and there was a vivid difference in the lake since their being put in there, as the submerged vegetation was virtually gone. He stated they stocked the grass carp in the lake at a very responsible rate of five fish per acre, where the normal stocking rate was eight to 20 fish per acre, and it appeared there might be a few fish in the lake than was preferred, as they had cleaned out the lake. This resulted to some degree in lower water clarity, as submerged vegetation took all the nutrients out of the water, reducing the plankton growth.

Less clarity meant better fish production, and a slight amount of plankton algae was very healthy for the lake, as the **Unclear** plankton feed on that, and the smaller invertebrates and the fish going up the food chain. There was also less sunlight penetrating deep into the lake, reducing weed problems as deep as 15 feet into the water, which was unusual. He mentioned the District had a considerable amount of construction going on at present, and there were multifamily residences on one side of the lake with the dirt coming right up to the edge of the lake. On another lot he observed muddy water being pumped, and that was probably impacting the lake's clarity. He expected the water clarity of the lake to improve over time.

Dr. Herring asked if the grass carp in the lake were sterile.

Mr. Kurth replied the fish put in the lake were triple A grass carp, and though he did not actually stock the fish, and his information was the lake was stocked with 8,000 sterile fish, and as the years passed, since the fish would not breed, they would become less efficient and the weed growth would recommence. At that point, they would monitor the situation to determine if more fish were needed in the lake.

Mr. Donoho stated if one rode a kayak onto the lake, one would see that the lake was much improved.

Mr. Kurth concurred putting the grass carp in the lake was a huge benefit, stating the improvement was not really seen until about November 2013. He said about nine to 12 months ago, all the Hydrilla in the lake was a very bad, as it was a fast-growing weed that impacted the water ski course and a few of other areas. Once the Hydrilla were removed, they focused on removing the pond weed, which was reduced to almost to nothing by November and December; it was likely that most of the weeds had been uprooted by the carp and blew ashore and dried up, as he did not think the fish ate all the weeds.

**FOURTH ORDER OF BUSINESS**

**Consideration of Resolution 2014-2 amending the General Fund Budget for Fiscal Year (FY) 2014 to provide for the repair of irrigation pumps**

Mr. Ward stated the amendment was to provide a line item for the replacement of the pump station, and the funds would come from the contingency portion of the aquatic weed control in the amount of \$10,800. It would be cost neutral with respect to the District's budget, as it would not be using any fund balance for the repairs. He believed the work was authorized by Hoover Pump.

Mr. asked when the work would be completed.

Mr. Cusmano replied in another week, as the work had begun.

<p><b>On MOTION by Dr. Herring and seconded by Mr. Donoho, with all in favor of approving Resolution 2014-2.</b></p>
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**FIFTH ORDER OF BUSINESS**

**Staff Reports**

**a. Attorney**

Mr. Urbancic stated the legislative session in Tallahassee was about to begin, and there were a few bills being introduced that affected CDDs, so he would continue to monitor the situation, as it was early days yet. Some bills were designed to give methods to CDDs with no maintenance responsibilities, while others were trying to affect special district recording requirements that would make the process a little more onerous.

Mr. Ward mentioned there was a major study recently published that he would e-mail to the Supervisors about CDDs in general, their history in Florida and, specifically, some of the plethora of state laws, that affect CDD's, including the reporting requirements, and some of the issues that occurred in recent years with CDD's that did not make bond payments.

**b. Engineer**

Mr. Krebs stated he had a conversation with Mike Elgin earlier, who was over at Lee County meeting with one of the County Commissioners regarding the utility easement going across the golf course that he mentioned at the last Board meeting. He would relay that

information to the Board when he learned what transpired at the meeting from Mr. Elgin. The previous week he was invited to participate in a conference call with Tom Mayo of FGCU, and Dana Hume of Johnson Engineering about procuring a dewatering permit for FGCU to do repairs to their pool. Due to the difficulty they were having, South Florida Water Management District (SFWMD) suggested they modify their permit and transfer the water into the District's lake rather than into a dry retention area.

In the conference call, they went over the specifics of the operation, and Mr. Mayo and Mr. Hume were present at the meeting to elaborate on the situation.

Mr. Mayo felt Mr. Krebs adequately described the matter, stating that in their quest to repair the pool, they were dewatering the it to keep the pressure on **Unclear**, which they would do to the extent they could without flooding the adjacent wetlands. The SFWMD suggested FGCU seek approval from the CDD Board of supervisors to put the additional water into the lake.

Dr. Herring asked how would this be done mechanically.

Mr. Krebs responded, at present, FGCU was pumping water into their dry retention area, and they would set a second pump into one of the catch basins that would pump the water out of that area into the lake. He assured the Board it was clean ground water, and was not water taken from an excavation, so it was not full of vines or suspended solids.

Dr. Herring wondered if it was similar to the water that was already in the lake.

Mr. Krebs affirmed it was.

Dr. Herring inquired as to the quantity of water they expected to go in the lake.

Mr. Krebs replied whatever quantity of water they pumped into the lake would be a benefit to the District, as it would keep the lake levels up, though based on the discussions, he doubted anyone would notice a difference in the lake level. He thought FGCU was coming to the District as a good neighbor to request the Board's approval, and he felt the use agreement the FGCU was already a party to with the District granted them the ability to use the lake. SFWMD controlled what water went in and out of the lake, despite the District owning the land, so this was a win/win situation for the District.

Mr. Refkin commented since being on the Board, the District granted FGCU many concessions, such as the lights on the entrance at Alico, the easement to the back of the University, and the median where the water pump was not working. When the lights were



installed, the District was not told prior to the work being done, and the median had been torn up, though it was now fixed. He had been serving on the Board for seven years and could not think of one concession the District received from FGCU, and there might be some things before the Board that could be discussed as being joint, good neighbor actions, helping both sides with easements. He wondered if FGCU felt the scales were more even than he perceived.

Mr. Mayo stated he had only been with FGCU for a year and could only speak to issues he was aware of, and when he came onboard, there was a lawsuit against FGCU by Miromar Place. He went through the process to resolve that issue, and one of the concessions was to change out all the lighting on the baseball and softball fields, so that it would reduce light spill onto neighboring homes. That was a \$600,000 bill the University footed for that work. He was aware that, at present, FGCU was doing some design work to enhance their landscaping and monument signs at the front entryway, and they hoped to take some of those enhancements into the median area. That might or might not be a direct benefit to the District's property, but it enhanced the appearance of Ben Hill Griffin.

Mr. Refkin said it might aesthetically improve Ben Hill Griffin, though he was unsure how the lighting issue would be resolved in the lawsuit.

Mr. Mayo commented the lighting improvements had been promised long before the lawsuit.

Mr. Refkin mentioned there were a number of issues discussed at the Board's last meeting that could be beneficial to the residents of Miromar, whom the Board represented, noting there was one specific issue that was discussed.

Mr. Cusmano elaborated the specific issue was related to the easement behind the berm to which the District had been trying to gain access. Mr. Ward, Mr. Urbancic and he received information that the District would not have access through Don's land to the berm, as he preferred the District to use his landscapers. He asked Mr. Mayo if the 48 acres to be transferred to FGCU that was discussed earlier had been transferred to the University as yet.

Mr. Mayo replied the transfer was still in progress; the matter was with the lawyers.

Mr. Cusmano queried how long Mr. Mayo thought it would be before the transfer was complete.

Mr. Mayo hoped the transfer would be completed by the end of the year.

Mr. Cusmano remarked, once the transfer was completed, the District needed to get an agreement to allow access through the University's land, and Don would need an agreement with FGCU for access, as he would no longer have the easement. The District currently had access via an agreement he worked out a month and a half ago with Florida Power & Light (FPL), and that area went right up to the edge of the FGCU property. He said once the transfer was complete, the District had to establish an agreement to allow access to maintain the berm, to which he believed the University already stated it had no objection.

Mr. Krebs stated there had been another coordination with FGCU in the matter of access to the weir to control the structure, as that went through the University, the back berm, etc. He was aware of the issues Mr. Refkin spoke about, but there had been other interactions between the District and the University, and he had no wish for the Board to feel the interaction was more one-sided than it appeared.

Mr. Refkin agreed.

Dr. Herring asked when the work on the lights referred to earlier was done.

Mr. Mayor believed the work was completed some six months prior.

Dr. Herring stated he lived across the lake, and though the lights had not bothered him, but he noticed no difference since they were changed.

Mr. Donoho noted the lights did not bother him, but it was the residents living down in the peninsula area where development was currently taking place who were affected.

Mr. Ballinger stated there were trees planted in his line of sight, so he did not have a direct view of the lights, and they never bothered him.

Mr. Krebs mentioned one of the requests that would be coming to the Board from FGCU was an agreement letter for the Board to consider and sign that stated the CDD had no objection to FGCU discharging the water into the lake. The SFWMD knew all parties were informed and had no objection with the proposed operation.

Mr. Ward asked if there was some urgency to the subject work.

Mr. Krebs affirmed there was; FGCU was trying to get the repairs completed, as the longer it dragged out, the more the vegetation in the retention area under water could be killed off.

Mr. Mayo concurred, stating they could pump more water into the dry retention area, but the SFWMD warned the University that they were getting to dangerous levels of flooding

the wetland and suggested the water be diverted to the lake. This would delay the water getting to the wetland.

Mr. Ward commented, if there was some sense of urgency, was there a letter of agreement for the Board to consider.

Mr. Urbancic responded he had seen a letter sent to the developer, Miromar Lakes LLC, and they were doing the same thing; that is, a request for them to sign an agreement with FGCU. The University's attorney revised the letter and sent it back to the developer, which he perused and had no objection to the changes, switching Miromar Lakes LLC to Miromar Lakes CDD. He said if the District was comfortable with the revised consent letter, so was he.

Mr. Ward summarized FGCU was seeking the Board's approval of the revised letter requesting an agreement for the dewatering subject discussed earlier in the meeting; he assumed he too would sign the letter of agreement.

Mr. Urbancic said yes.

Mr. Mayo indicated he brought copies of the letter for the Board to peruse.

<p><b>On MOTION by Dr. Herring and seconded by Mr. Ballinger, with all in favor of approving the discharge of water into the lake as discussed above.</b></p>
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Mr. Mayo reiterated, since joining FGCU, the CDD and the University had worked together previously and would continue to do so, and they had a good relationship with Mike Elgin and the developer, as they strived to be good neighbors.

**c. Asset Manager**

**I. Status Report on Operations**

Mr. Cusmano referred to his report contained in the backup, highlighting:

- The annuals included in the budget
- Ficus hedges and trees had mulch added, but they continued to work on the whitefly issue that never went away
- Coconut Palms continued to have the spider whiteflies, though they thinned out during cold spells

- State sprayed for whitefly, so the District would have to pay for the next series of spraying for whitefly.

Dr. Herring asked how the whitefly control affected individual property owners.

Mr. Cusmano replied there was no fix all for whitefly, and going south from Okeechobee, whitefly was present to some degree on all vegetation, and there had not been a harsh enough winter to eliminate them. The spraying to maintain the vegetation had to be ongoing.

Dr. Herring felt the District's spraying tended to benefit the individual homeowners as well.

Mr. Cusmano affirmed most of the homeowners did not have ficus in their yards, as it was a tree that grew through sewer lines, water lines, etc., so they were seldom planted within properties. Thus, most of the hedges were located on CDD property, and the developer sprayed their vegetation as well.

Mr. Ward asked if the cost to address the District's whitefly issue was being recommended for the present or coming fiscal year.

Mr. Cusmano responded his recommendation was for the next budget year, as they were finished spraying for the year. He moved on to discuss storm water issues, indicating he began examining the District's storm water structures, and he received a plan from Mr. Krebs, which he went through and highlighted as he investigated them. MRI could go down in the structures and check the neighborhoods that were bad, and he would make a recommendation once he finished his explorations. Thus far, of the 26 structures he examined, he found 22 in good condition, though he was finding that the system that led into Verano where the debris of homeowners was coming out into the master lines, and then it was the District's. He said the District had to talk to the homeowners about clearing out their debris in each neighborhood, as it had begun to wash down into the Districts storm drains.

He noted one of the issues was that the townhomes had gutters that were tied into some of the streets, and they were backing up and sending all the street and gutter debris into the main line that tied into the District's. He would draft a letter for the Board to discuss sending out to the homeowners associations (HOA) about cleaning out their drains. It appeared the developer cleaned their debris out regularly by the construction area. The cost

indicated in the backup would be to spray the badly affected areas, and a budget for \$15,000 was included for cleaning out the structures, as he was unsure what they would encounter in the drains. Thus, the cost was based on what had been found in other drains.

He referred next to the diffusers in the lakes, as depicted in the pictures in the backup.

Mr. Ward inquired if this was work the District needed to do in the current fiscal year or the next one.

Mr. Cusmano replied the work he was discussing was to take place in the next fiscal year, 2015. The diffusers were original, and he spoke with Lake Masters and learned they installed three quarters of them, while the remaining diffusers were installed by another company in the beginning. There was no maintenance agreement for cleaning the lines and most of them were failing and needed to be replaced. He asked Lake Masters to send him an agreement, so he could bring it before the Board for consideration. For the diffusers that needed to be replaced, the cost was \$38,892, and for those that could be repaired, the cost was \$6,123. He reiterated the cost would be included in the Districts next budget, and the work would be done in sections. The diffusers kept the algae out and the water flowing, and some of the buildup seen along the outfall areas was due to a failure to get the mix of water needed in the smaller ponds.

He next discussed the retention areas previously discussed that needed to be cleaned out, as the water that came through Verona Lago got backed up. He asked when the budget for the next fiscal year would be approved.

Mr. Ward replied the District's budget would first come to the Board in May.

Mr. Cusmano commented, as long as he got the work done before the heavy rainy season began, he could get the lines cleared up, and there would be no further issues.

Mr. Ward indicated the District's budget year ran from October 1 through September 30, so the budget he was presenting to the Board in May would become effective on October 1, 2014. If Mr. Cusmano hoped for the work to be completed in 2014, he would do a budget amendment, put the matter on the Board's next meeting agenda and discuss it at that time.

Mr. Cusmano discussed the lake maintenance and the bulrushes growing around the District's lakes and ponds. The bulrush had been trimmed over the years by the developer,

and it was not initially on the original permit to recut; it was a complaint from the homeowners about not being able to see the golf course when they looked across the lake. He said it was not a part of Lake Masters' contract to keep that vegetation sprayed down, so he calculated what it would cost to remove the bulrushes and spike grass in a number of areas that needed to be maintained, none of which was included in the maintenance contract. The cost would be about \$31,000 to do that work and maintain the areas moving forward; this cost had never been included in the District's budget.

Mr. Ward sought clarification that, conceptually, the idea was the District would spend \$31,000 in the current fiscal year to do the work, and for ensuing fiscal years, the work would be included in the Lake Masters contract.

Mr. Cusmano responded for Fiscal Year 2015, the District would spend \$31,000 to clear up the identified areas and, henceforth, he would meet with Lake Masters, once the areas were cleaned up, to amend their contract, if necessary. He believed, based on the work that was needed, it only required additional spraying to keep the vegetation down. Bulrushes were very aggressive, and it was necessary to get under the water and cut the plants, and it was better to remove them, then spray on an ongoing basis to keep them down.

Dr. Herring asked if the golf course maintenance people had been cutting them.

Mr. Cusmano answered no, stating Mr. Elgin had Lake Masters cut them, spending about \$3,500 to do the work the last time the matter came up, and about three years ago, another report showed \$2,800 was spent to address the same matter. The whole neighborhood was complaining about the plants, so the District should remove them and spray the area to keep them down going forward.

Dr. Herring stated he was aware of the golf course maintenance crew doing a variety of work leading right up to the lake, allowing vegetation to grow up to prevent golf balls falling into the lake. He was unaware of which entity dealt with the foliage that was actually in the lake.

Mr. Cusmano replied it was Lake Masters and the CDD that were responsible; the golf course did nothing to maintain the vegetation in the lake. He went through the District with Ken Klein of Lake Masters and looked at every pond, lake, etc. and some areas would be left untouched, as they obstructed no views and looked fine. The areas residents

complained about would be cleaned out and maintained to a level he considered top condition for the ponds and lakes, and the estimated \$31,000 included work to address all the issues on the District's ponds and lakes.

Mr. Refkin asked in what areas were the bulrushes the worst.

Mr. Cusmano replied the Sienna area, where Mr. Klein and he met with the residents and looked at the issue from both sides of the lake; he spoke with the wife of the resident he met to let her know the matter would be dealt with.

Dr. Herring wondered if such work had to be put out for bid.

Mr. Ward responded, individually, the cost of the abovementioned work was under his authorized threshold, and he asked Mr. Cusmano to get at least two to three quotes from vendors other than the vendor currently used by the District.

Dr. Herring asked if the numbers contained in the backup reflected such investigation.

Mr. Cusmano stated, based on his discussions with Mr. Ward, he was setting the budget, and Lake Masters had been out to the area, and he had other vendors from whom he would get quotes to ensure the numbers the contractor used by the District was in line with industry standards. He would secure three quotes to ensure the District was not favoring any one vendor, noting he would contact Rockline, MRI, and Sewer Masters and supply Mr. Ward with the three quotes and his recommendation. He discussed the mitigation area, stating he had been going back and forth with the Army Corps of Engineers and, as of an email received the previous Thursday, a plan was sent over to the Army Corps. Park Lewis spoke with them and the lady handling the matter, and everything to date seemed fine. He summarized that the District believed the area the Army Corps thought there was an issue with growth was outside of the CDD's mitigation area, so they did a map, sent it back to the Army Corps, and the matter would be dealt with as it progressed.

Mr. Cusmano next addressed the District's access agreement, noting on the previous Monday, an email was sent to the District by Donald, who represented the property owner in the back. Donald said they felt more comfortable having one of their landscape people doing the maintenance on the berm in that area, as they were his landscape guys, for whom he had insurance and access. The issue he foresaw was twofold; the first was that FGCU

would be taking over the land in that area, and the property owner would then need to get access from the FGCU.

Secondly, in the last month, the District gained access from FP&L, but it hit the edge of Donald’s client’s property for about a quarter of a mile. He believed one option was to go back and ask the property owner to allow access to that quarter mile, reminding him that in the near future they would no longer have access. Another option was to get a price from the other landscape individual to see what the cost would be, and match that to the price of State Landscaping, and let them do the work until the property was transferred.

Mr. Ward wished to confirm the berm belonged to the District, and this was an access only issue.

Mr. Cusmano affirmed this to be the case.

**d. District Manager**

**I. Financial Statement – February 28, 2014**

Mr. Ward stated the District’s financials were in very good shape; as of the end of January 2014, the District was at 90 percent of collections, and the budget was right on target. At the previous meeting, there was a discussion about the \$1,099,000 payment Miromar would make with respect to a prepayment on the District’s Series 2003 bonds, and he was advised the previous day that they would be making the payment in the present week. The payment would be reflected in the March financials, and on May 1 when the District made the bond payment, the Board would see a \$1.1 million prepayment in the Series 2003 bonds due to the density reduction they contemplated for that series of bonds.

**II. Fiscal Year 2014 – Agenda Schedule**

Mr. Ward stated the District’s budget process would begin in May, and he anticipated having the District’s website finished by then. A draft would be ready for the Board to look at by May. The audited financial statements would be provided in April, and the balance of the current fiscal year would be taken up with consideration of the District’s 2015 budget.

**SIXTH ORDER OF BUSINESS**

**Supervisor’s Requests/Audience Comments**

No discussion.



SEVENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Refkin, seconded by Mr. Donoho, with all in favor of adjourning at 2:52 p.m.

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Mike Hendershot, Chairman

March 27, 2014

To the Board of Supervisors  
*Miromar Lakes Community Development District*

We have audited the financial statements of Miromar Lakes Community Development District as of and for the year ended September 30, 2013, and have issued our report thereon dated March 27, 2014. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated July 25, 2013, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Miromar Lakes Community Development District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

**Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

**Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Miromar Lakes Community Development District is included in Note 1 to the financial statements. In the current year, management has implemented GASB 63 and GASB 65. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimate affecting the financial statements is:

Management's estimate of depreciation is based on the estimated useful lives of the capital assets. We evaluated the key factors and assumptions used to develop the depreciation estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. There were no sensitive disclosures affecting the financial statements.

## **Identified or Suspected Fraud**

We have neither identified nor have we obtained information that indicates that fraud may have occurred.

## **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

## **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. In the current year, we made one adjustment to accrue landscaping invoices of \$50,741.

## **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Miromar Lakes Community Development District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

## **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated March 27, 2014.

## **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

## **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with Miromar Lakes Community Development District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Miromar Lakes Community Development District's auditors.

*McDiernit Davis & Company, LLC*

Orlando, Florida  
March 21, 2014

**MIROMAR LAKES  
COMMUNITY DEVELOPMENT DISTRICT**

**BASIC FINANCIAL REPORT**

Year Ended September 30, 2013

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

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Year Ended September 30, 2013

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Supervisors  
*Miromar Lakes Community Development District*

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, and each major fund of the *Miromar Lakes Community Development District* (the "District"), as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**MCDIRMIT DAVIS & COMPANY, LLC**  
934 NORTH MAGNOLIA AVENUE, SUITE 100 • ORLANDO, FLORIDA 32803  
TELEPHONE 407-843-5406 • FAX 407-649-9339 • EMAIL: INFO@MCDIRMITDAVIS.COM

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the District as of September 30, 2013, and the respective changes in financial position thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis starting on page 3, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated March 27, 2014, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*McDiarmid Davis & Company, LLC*

Orlando, Florida  
March 27, 2014



## MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Our discussion and analysis of the *Miromar Lakes Community Development District's* (the "District") financial performance provides an overview of the District's financial activities for the fiscal years ended September 30, 2013 and 2012. Please read it in conjunction with the District's financial statements which immediately follow this discussion.

### Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2013:

- The District's total assets and deferred outflows of resources exceeded its liabilities at September 30, 2013 by \$5,623,996, an increase of \$276,127 in comparison with the prior year. This increase is attributable to special assessments and interest revenue in the debt service fund in excess of debt service expenses. Net position was also decreased by \$724,731 due to implementation of new GASB 65.
- At September 30, 2013, the District's governmental funds reported a combined fund balance of \$4,328,169, an increase of \$242,555 in comparison with the prior year.

### Using the Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities on pages 7-8 provide information about the activities of the district as a whole and present a longer-term view of the District's finances. Fund financial statements start on page 9. For governmental activities, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds.

Reporting the District as a whole - Our analysis of the District as a whole begins on page 4. One of the most important questions asked about the District's finances is, "Is the District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and changes in net position. You can think of the District's net position - the difference between assets and liabilities - as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors; however, such as changes in the District's assessment base and the condition of the District's infrastructure, to assess the overall health of the District. The government-wide financial statements can be found on pages 7-8 of this report.

Reporting the District's most significant funds - Our analysis of the District's major funds begins on page 5. The fund financial statements begin on page 9 and provide detailed information about the most significant funds - not the District as a whole. Some funds are required to be established by State law and by bond covenants. All of the District's funds are governmental fund-types.

## MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

### Using the Annual Report (Continued)

All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities and governmental funds in a reconciliation with the fund financial statements.

### Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of financial position. The following table reflects the condensed government-wide statements of net position as of September 30, 2013 and 2012:

Miromar Lakes Community Development District  
Statement of Net Position

	<b>September 30, 2013</b>	<b>September 30, 2012</b>
Assets, excluding capital assets	\$ 4,381,086	\$ 4,854,341
Capital assets, net of depreciation	38,380,916	39,045,950
Total assets	42,762,002	43,900,291
Deferred amount on refunding	251,975	-
Liabilities, excluding long-term liabilities	1,000,224	1,626,110
Long-term liabilities	36,389,757	36,201,581
Total liabilities	37,389,981	37,827,691
Net position		
Net investment in capital assets	2,243,134	17,348,068
Restricted for debt service	2,895,730	276,979
Unrestricted	485,132	(11,552,447)
Total net position	\$ 5,623,996	\$ 6,072,600

**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**

**Government-Wide Financial Analysis (Continued)**

Governmental activities for the year ended September 30, 2013 increased the District's net position by \$276,127, as reflected in the table below. The higher program revenues in fiscal year 2012 is due to the Series 2000 Bond redemption.

	<u>Changes in Net Position</u> <u>Year ended September 30,</u>	
	<u>2013</u>	<u>2012</u>
Revenues:		
Program revenues	\$ 4,042,081	\$ 18,691,212
General revenues	419	480
Total revenues	<u>4,042,500</u>	<u>18,691,692</u>
Expenses:		
General government	157,176	130,539
Maintenance and operations	1,275,834	1,248,349
Interest on long-term debt	<u>2,333,363</u>	<u>3,410,732</u>
Total expenses	<u>3,766,373</u>	<u>4,789,620</u>
Change in net position	276,127	13,902,072
Net position - beginning, as previously stated	6,072,600	(7,829,472)
Restatement of net position (GASB 65)	(724,731)	-
Net position - beginning, as restated	<u>5,347,869</u>	<u>(7,829,472)</u>
Net position - ending	<u>\$ 5,623,996</u>	<u>\$ 6,072,600</u>

**The District's Funds**

As the District completed the year, its governmental funds (as presented in the balance sheet on page 9) reported a combined fund balance of \$4,328,169, which is an increase from last year's balance that totaled \$4,085,614. Significant transactions are discussed below.

- During the fiscal year ended September 30, 2013, the District incurred approximately \$2,121,969 of interest expenditures and repaid \$910,000 of outstanding long-term principal.

The overall change in fund balance for the year ended September 30, 2013, was an increase of \$242,555. The fund balance of the Debt Service Fund increased by \$278,668 in the current year because assessments and interest exceeded debt service payments. The fund balance of the General Fund did not change significantly from the prior year. At September 30, 2013, the District's governmental funds reported a combined fund balance of \$4,328,169. Of this total, \$3,843,047 is restricted, \$26,350 is assigned and the remainder is an unassigned fund balance of \$458,772.

## MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

### Governmental Funds Budgetary Highlights

An Operating budget was established by the government board for the District pursuant to the requirements of the Florida Statutes. The budget to actual comparison for the general fund, including the original budget and final adopted budget, is shown on page 12. The District experienced a unfavorable variance in expenditures as compared to the budget in the amount of \$5,691. The difference in expenditures occurred primarily due to a landscaping invoice accrual.

### Capital Asset and Debt Administration

#### Capital Assets

At September 30, 2013, the District had approximately \$38.4 million invested in capital assets. This amount represents a net decrease of \$665,034 for current year depreciation.

<b>September 30,</b>	<b>2013</b>	<b>2012</b>	<b>Change</b>
Capital assets not being depreciated	\$ 30,196,507	\$ 30,196,507	\$ -
Capital assets being depreciated	13,918,906	13,918,906	-
Total, prior to depreciation	44,115,413	44,115,413	-
Accumulated depreciation	(5,734,497)	(5,069,463)	(665,034)
<b>Net capital assets</b>	<b>\$ 38,380,916</b>	<b>\$ 39,045,950</b>	<b>\$ (665,034)</b>

More information about the District's capital assets is presented in Note 5 to the financial statements.

#### Debt

At September 30, 2013, the District had \$36.53 million in bonds outstanding. This amount represents a net decrease of \$910,000 from the prior fiscal year.

<b>September 30,</b>	<b>2013</b>	<b>2012</b>	<b>Change</b>
Series 2003A	\$ 24,635,000	\$ 25,095,000	\$ (460,000)
Series 2012	11,895,000	12,345,000	(450,000)
	<b>36,530,000</b>	<b>37,440,000</b>	<b>(910,000)</b>

Additional information on the District's long-term debt is presented in Note 6 to the financial statements.

### Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to show the District's accountability for the funds it receives. If you have questions about this report or need additional financial information, contact the *Miromar Lakes Community Development District's* management company, JPWard and Associates, LLC, at 2041 NE 6<sup>th</sup> Avenue, Wilton Manors, Florida 33305, 954-658-4900, [ward9490@comcast.net](mailto:ward9490@comcast.net).

## **FINANCIAL STATEMENTS**

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

**STATEMENT OF NET POSITION**

September 30, 2013

	<b>Governmental Activities</b>
<b>Assets:</b>	
Cash	\$ 369,620
Investments	168,419
Interest receivable	36,919
Restricted assets:	
Temporarily restricted investments	3,806,128
Capital assets not being depreciated	30,196,507
Capital assets being depreciated, net	8,184,409
Total assets	42,762,002
 <b>Deferred Outflows of Resources:</b>	
Deferred amount on refunding	251,975
 <b>Liabilities:</b>	
Accounts payable and accrued expenses	52,917
Accrued interest payable	947,307
Noncurrent liabilities:	
Due within one year	880,000
Due in more than one year	35,509,757
Total liabilities	37,389,981
 <b>Net Position:</b>	
Net investment in capital assets	2,243,134
Restricted for debt service	2,895,730
Unrestricted	485,132
Total net position	\$ 5,623,996

The accompanying Notes to Financial Statements are an integral part of this statement.

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

**STATEMENT OF ACTIVITIES**

Year Ended September 30, 2013

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenue</b>		<b>Net (Expense) Revenue and Changes in Net Assets</b>
		<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	
Governmental activities:				
General government	\$ 157,176	\$ 80,671	\$ -	\$ -
Maintenance and operations	1,275,834	654,822	-	-
Interest on long-term debt	2,333,363	3,166,395	140,192	1
Total governmental activities	<u>\$ 3,766,373</u>	<u>\$ 3,901,888</u>	<u>\$ 140,192</u>	<u>\$ 1</u>
		General Revenues:		
		Investment income		419
		Change in net position		276,127
		Net position - beginning, as previously stated		6,072,600
		Restatement of net position due to implementation of GASB 65		(724,731)
		Net position - beginning, as restated		<u>5,347,869</u>
		Net position - ending		<u>\$ 5,623,996</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**

September 30, 2013

	<b>General</b>	<b>Debt Service</b>	<b>Total Governmental Funds</b>
<b>Assets:</b>			
Cash	\$ 369,620	\$ -	\$ 369,620
Investments	168,419	3,806,128	3,974,547
Interest receivable	-	36,919	36,919
Total assets	\$ 538,039	\$ 3,843,047	\$ 4,381,086
<b>Liabilities and Fund Balances:</b>			
Liabilities:			
Accounts payable and accrued expenses	\$ 52,917	\$ -	\$ 52,917
Total liabilities	52,917	-	52,917
Fund Balances:			
Restricted for:			
Debt service	-	3,843,047	3,843,047
Assigned for subsequent year's expenditures	26,350	-	26,350
Unassigned	458,772	-	458,772
Total fund balances	485,122	3,843,047	4,328,169
Total liabilities and fund balances	\$ 538,039	\$ 3,843,047	

**Amounts reported for governmental activities in the statement of net position are different because:**

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 38,380,916

Liabilities not due and payable from current available resources are not reported in governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide statements.

	Accrued interest payable	(947,307)	
	Bonds payable	(36,137,782)	(37,085,089)
<b>Net Position of Governmental Activities</b>			<b>\$ 5,623,996</b>

The accompanying Notes to Financial Statements are an integral part of this statement.



MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**

Year Ended September 30, 2013

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
<b>Revenues:</b>				
Special assessments	\$ 735,493	\$ 3,166,395	\$ -	\$ 3,901,888
Investment income	419	140,192	1	140,612
Total revenues	<u>735,912</u>	<u>3,306,587</u>	<u>1</u>	<u>4,042,500</u>
<b>Expenditures:</b>				
Current:				
General government	130,278	-	26,898	157,176
Maintenance and operations	610,800	-	-	610,800
Debt service:				
Interest	-	2,121,969	-	2,121,969
Principal	-	910,000	-	910,000
Total expenditures	<u>741,078</u>	<u>3,031,969</u>	<u>26,898</u>	<u>3,799,945</u>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	(5,166)	274,618	(26,897)	242,555
<b>Other Financing Sources (Uses):</b>				
Transfers in	-	4,050	-	4,050
Transfers out	-	-	(4,050)	(4,050)
Total other financing sources (uses)	<u>-</u>	<u>4,050</u>	<u>(4,050)</u>	<u>-</u>
Net change in fund balances	(5,166)	278,668	(30,947)	242,555
<b>Fund Balances - Beginning of Year</b>	<u>490,288</u>	<u>3,564,379</u>	<u>30,947</u>	<u>4,085,614</u>
<b>Fund Balances - End of Year</b>	<u>\$ 485,122</u>	<u>\$ 3,843,047</u>	<u>\$ -</u>	<u>\$ 4,328,169</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

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

Year Ended September 30, 2013

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Net change in fund balances - total governmental funds (page 10)	\$	242,555
Depreciation on capital assets is not recognized in the governmental fund statement, however, depreciation is reported as an expense in the statement of net position.		(665,034)
Repayments of long-term liabilities are reported as expenditures in governmental funds, while repayments reduce long-term liabilities in the statement of net position.		910,000
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Change in accrued interest		(190,193)
Amortization of deferred refunding amount		(13,620)
Amortization of bond discount		(7,581)
		(211,394)
Change in net position of governmental activities (page 8)	\$	276,127

The accompanying Notes to Financial Statements are an integral part of this statement.

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - GENERAL FUND**

Year Ended September 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
<b>Revenues:</b>				
Special assessments	\$ 750,626	\$ 750,626	\$ 735,493	\$ (15,133)
Investment income	500	500	419	(81)
Total revenues	<u>751,126</u>	<u>751,126</u>	<u>735,912</u>	<u>(15,214)</u>
<b>Expenditures:</b>				
Current:				
General government	129,387	131,812	130,278	1,534
Maintenance and operations	<u>621,739</u>	<u>619,314</u>	<u>610,800</u>	<u>8,514</u>
Total expenditures	<u>751,126</u>	<u>751,126</u>	<u>741,078</u>	<u>10,048</u>
Net change in fund balance	-	-	(5,166)	(5,166)
Fund balance - beginning	<u>490,288</u>	<u>490,288</u>	<u>490,288</u>	-
Fund balance - ending	<u>\$ 490,288</u>	<u>\$ 490,288</u>	<u>\$ 485,122</u>	<u>\$ (5,166)</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

**NOTES TO FINANCIAL STATEMENTS**

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

**NOTES TO FINANCIAL STATEMENTS**

Year Ended September 30, 2013

**Note 1 - Nature of Organization**

The Miromar Lakes Community Development District (the "District") was established on September 19, 2000, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190 of the Florida Statutes by Lee County Ordinance 00-17. The Act provides, among other things, the power to manage basic services for community development, the power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by a Board of Supervisors (the "Board"), which is composed of five members. The Supervisors are elected by qualified electors of Lee County whose primary residence is within the District. The District is economically dependent on the Developer. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has a final responsibility for:

- Assessing and levying special assessments
- Approving budgets
- Exercising control over facilities and property
- Controlling the use of funds generated by the District
- Approving the hiring and firing of key personnel
- Financing improvements

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include or exclude a potential component unit in the reporting entity was made by applying the criteria set forth by Generally Accepted Accounting Principles (GAAP). The primary criteria for including organizations within the District's reporting entity, as defined by the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, is financial accountability. The District is financially accountable if it appoints a voting majority of the organization's governing body and (a) a separately elected governing board, (b) a governing board appointed by a higher level of government, or a jointly appointed board. Based on the foregoing criteria, no potential component units were found.

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Year Ended September 30, 2013

**Note 2 - Summary of Significant Accounting Policies:**

The accounting policies of the District conform to Generally Accepted Accounting Principles (GAAP) as applicable to governments in accordance with those promulgated by the Governmental Accounting Standards Board (GASB). The District's more significant accounting policies are described below:

**Government-wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by assessments, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The business-type activities are reported separately in government-wide financial statements; however, at September 30, 2013, the District did not have any significant business-type activities. Therefore, no business-type activities are reported. Assessments and other items not properly included as program revenues (i.e., charges to customers or applicants who purchase, use, or directly benefit from goods or services) are reported as general revenues.

The preparation of government-wide financial statements includes the application of both GASB pronouncements and those of the Financial Accounting Standards Board (FASB) issued before November 30, 1989.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

**Measurement Focus, Basis of Accounting and Basis of Presentation**

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Year Ended September 30, 2013

**Note 2 - Summary of Significant Accounting Policies (Continued):**

**Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)**

Assessments, including debt service assessments and operation and maintenance assessments, are non-ad valorem assessments imposed on all lands located within the District and benefited by the District's activities. Assessments are levied by the District prior to the start of the fiscal year which begins October 1<sup>st</sup> and ends on September 30<sup>th</sup>. Operation and maintenance special assessments are imposed upon all benefited lands located in the District. Debt service special assessments are imposed upon certain lots and lands as described in each resolution imposing the special assessment for each series of bonds issued by the District. Certain debt service assessments are collected upon the closing of those lots subject to short term debt and are used to prepay a portion of the bonds outstanding.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

*General Fund* - The General Fund is the primary operating fund of the District. It is used to account for all financial resources except those required to be accounted for in other funds.

*Debt Service Fund* - The Debt Service Fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

For the year ended September 30, 2013, the District does not report any proprietary funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

**Cash, Deposits and Investments**

The District maintains deposits with "Qualified Public Depositories" as defined in Chapter 280, Florida Statutes. All Qualified Public Depositories must place with the Treasurer of the State of Florida securities in accordance with collateral requirements determined by the State's Chief Financial Officer. In the event of default by a Qualified Public Depository, the State Treasurer will pay public depositors all losses. Losses in excess of insurance and collateral will be paid through assessments between all Qualified Public Depositories.

Under this method, all the District's deposits are fully insured or collateralized at the highest level of security as defined by *Governmental Accounting Standards Board, Statement Number 40, Deposits and Investment Disclosures (An Amendment of Governmental Accounting Standards Board, Statement Number 3)*.

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Year Ended September 30, 2013

**Note 2 - Summary of Significant Accounting Policies (Continued):**

**Cash, Deposits and Investments (Continued):**

The District is authorized to invest in financial instruments as established by Section 218.415, Florida Statutes; SEC registered money market funds with the highest credit quality rating from a nationally recognized rating agency; and interest-bearing time deposits or savings accounts in authorized financial institutions. The District's Bond Indenture also allows investments in obligations of the Government National Mortgage Association, obligations of Federal National Mortgage Association and commercial paper rated in the top two rating categories by both Moody's and S&P.

**Capital assets**

Capital assets, which include primarily infrastructure assets (e.g., roads, sidewalks, water management systems and similar items), are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial/individual cost of more than \$5,000 and an estimated useful life in excess of 2 years. Such assets are recorded at historical cost and estimated historical cost if purchased or constructed. Donated assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

<u>Assets</u>	<u>Years</u>
Infrastructure	10 - 30
Improvements other than buildings	10

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



**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Year Ended September 30, 2013

**Note 2 - Summary of Significant Accounting Policies (Continued):**

**Long-Term Obligations**

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

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

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has one item, deferred amount on refunding, that qualifies for reporting in this category for the year ended September 30, 2013.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has no items that qualify for reporting in this category for the year ended September 30, 2013.

**Net Position Flow Assumptions**

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted- net position and unrestricted - net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted - net position to have been depleted before unrestricted-net position is applied.

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Year Ended September 30, 2013

**Note 2 - Summary of Significant Accounting Policies (Continued):**

**Fund Balance Flow Assumptions**

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**Fund Balance Policies**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes fund balance amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Supervisors is the highest level of decision-making authority for the government that can, by adoption of an ordinance or resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance or resolution remains in place until a similar action is taken to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Board of Supervisors has authorized the District Manager to assign amounts for specific purposes. The Board of Supervisors may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above and additional action is essential to either remove or revise a commitment.

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Year Ended September 30, 2013

**Note 2 - Summary of Significant Accounting Policies (Continued):**

**New GASB Statements Implemented**

GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*- This statement classifies all sources of generally accepted accounting principles for state and local governments so that the authoritative accounting and financial reporting literature will be together in a single source, with that guidance modified as necessary to appropriately recognize the governmental environment and the needs of governmental financial statement users. The District elected to include all pre-November 30, 1989 FASB pronouncements which are now codified in GASB 62.

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*- This statement provides guidance for deferred outflows of resources and deferred inflows of resources. It further identifies net position as the residual of all elements presented in a statement of financial position. This Statement redefines certain assets and liabilities as “deferred outflows of resources” or “deferred inflows of resources.” It further requires the “Capital asset, net of debt” now be titled “Net investment in capital assets” and that the last line of the statements, previously called “Net assets” now be titled “Net position.”

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*- This statement provides additional guidance for the items listed in GASB 63 and includes additional changes in accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities. This Statement requires that debt issuance costs be expensed in the period the debt was issued. This Statement also requires that taxes and lease revenues received prior to the period to which they relate to be classified as Unavailable Revenue (a deferred inflow). The implementation of GASB 65 is the reduction of beginning net position by \$724,731 of the governmental activities. The effect on fiscal year 2012 had the implementation of GASB 65 occurred earlier would have resulted in a decrease in expenses of the governmental activities of \$51,674.

**Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the U.S. requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Year Ended September 30, 2013

**Note 2 - Summary of Significant Accounting Policies (Continued):**

**Budgets**

**A. Budgetary Information**

The District is required to establish a budgetary system and an approved annual budget. Annual budgets are legally adopted on a basis consistent with generally accepted accounting principles for the general fund. Any revision to the budget must be approved by the District Board. The budgets are compared to actual expenditures. In instances where budget appropriations and estimated revenues have been revised during the year, budget data presented in the financial statements represent final authorization amounts.

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

- Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- A public hearing is conducted to obtain comments.
- Prior to October 1, the budget is legally adopted by the District Board.
- Certain budget changes must be approved by the District Board.
- Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

**Note 3 - Investments:**

All investments held at September 30, 2013, are reported at fair value, which approximates amortized cost. Values for the District's investments are based on quoted market prices or amounts determined by the issuer.

The following is a summary of the District's investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Weighted Average Maturity</u>
FHLMC Medium Term Notes	\$ 2,371,618	AA+	11/17/2017
Money Market Funds	1,079,310	AAAm	NA
First American Government Obligation Fund Y	523,619	AAAm	51 days
	<u>\$ 3,974,547</u>		

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Year Ended September 30, 2013

**Note 3 - Investments (Continued):**

*Custodial credit risk* - For an investment, custodial credit risk is the risk that the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. At September 30, 2013, all investments, except for investments in money market funds, were held in custodial accounts in the District's name by an independent custodial bank.

*Concentration risk*- The District does not have a formal policy for addressing interest rate risk; however, investments are made with discretion, to see reasonable returns, preserve capital, and in general, avoid speculative investments. The District manages its exposure to declines in fair values from interest rate changes by reviewing the portfolio on an ongoing basis for changes in effective yield amounts.

*Credit risk*- Florida Statutes require investments held by the District to have the highest credit quality rating from a nationally recognized rating agency. The District complies with the requirements of the Florida Statutes.

*Interest rate risk*- Florida Statutes provide that the investment portfolio be structured in such a manner as to provide sufficient liquidity to pay obligations as they come due. The District complies with the requirements of the Florida Statutes.

**Note 4 - Interfund Transfers:**

The capital projects fund transferred amounts remaining in the cost of issuance trust account to the debt service fund as per the trust indenture.

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Year Ended September 30, 2013

**Note 5 - Capital Assets:**

Capital asset activity for the year ended September 30, 2013 was as follows:

	<b>Beginning Balance October 1, 2012</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance at September 30, 2013</b>
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 30,196,507	\$ -	\$ -	\$ 30,196,507
Capital assets being depreciated:				
Infrastructure	11,841,145	-	-	11,841,145
Improvements other than buildings	2,077,761	-	-	2,077,761
Total capital assets being depreciated	13,918,906	-	-	13,918,906
Total capital assets	44,115,413	-	-	44,115,413
Less accumulated depreciation for:				
Infrastructure	(3,707,032)	(457,417)	-	(4,164,449)
Improvements other than buildings	(1,362,431)	(207,617)	-	(1,570,048)
Total accumulated depreciation	(5,069,463)	(665,034)	-	(5,734,497)
Total capital assets being depreciated, net	8,849,443	(665,034)	-	8,184,409
Governmental activities capital assets, net	<u>\$ 39,045,950</u>	<u>\$ (665,034)</u>	<u>\$ -</u>	<u>\$ 38,380,916</u>

Depreciation of \$665,034 was allocated to maintenance and operations in the Statement of Activities. The District is substantially completed.

**Note 6 - Bonds Payable:**

**Capital Improvement Revenue Bonds, Series 2003A** - The District previously issued \$27,560,000 in Capital Improvement Revenue Bonds, Series 2003A for the purpose of funding certain capital projects within the boundaries of the District. The bonds bear interest at 6.875% and mature in May 2035. Interest is payable semi-annually on the first day of each May and November. The bonds are secured by a pledge of revenues derived from the collection of non-ad valorem special assessments.

The bonds are subject to mandatory redemption at par on a schedule of annual redemptions through May 2035, the maturity date. The District is required to redeem the bonds at par prior to schedule from the proceeds of any assessments prepaid or if certain events occur as outlined in the Bond Indenture. The bonds are subject to redemption at the option of the District at a premium from May 2014 through April 2015 and at par on or after May 2015.

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Year Ended September 30, 2013

**Note 6 - Bonds Payable (Continued):**

**Capital Improvement Revenue Bonds, Series 2003A (Continued)**

For the current fiscal year, \$1,725,281 of interest and \$460,000 of principal was paid on these bonds. Total special assessment revenue was \$2,150,292 in the current year. Principal and interest remaining on these bonds at September 30, 2013 totals \$48,630,469.

**Capital Improvement Revenue Refunding Bonds, Series 2012** - The District issued \$12,345,000 in Capital Improvement Revenue Refunding Bonds, Series 2012 for the purpose of repaying in full the Series 2000A Bonds. The bonds consist of two different terms, \$4,630,000 and \$7,715,000 which bear interest at 4.875% and 5.375%, and mature in May 2022 and May 2032, respectively. Interest is payable semi-annually on the first day of each May and November. The bonds are secured by a pledge of revenues derived from the collection of non-ad valorem special assessments.

The bonds are subject to mandatory redemption at par on a schedule of annual redemptions through May 2022 and May 2032, the maturity dates. The District is required to redeem the bonds at par prior to schedule from the proceeds of any assessments prepaid or if certain events occur as outlined in the Bond Indenture. The bonds maturing May 2032 are subject to redemption at the option of the District from May 2022 through April 2032 at par value.

In fiscal year 2012, the District advance refunded the Series 2000A Bonds. The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt which was deferred and is being amortized over the life of the new debt.

For the current fiscal year, \$396,688 of interest and \$450,000 of principal was paid on these bonds. Total special assessment revenue was \$1,016,103 in the current year. Principal and interest remaining on these bonds at September 30, 2013 totals \$18,578,139.

The Bond Indentures have certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service. The District is in compliance with the requirements of the Bond Indentures.

The Bond Indentures require that the District maintain adequate funds in reserve accounts to meet the debt service reserve requirements as defined in the Indentures. The requirements have been met for the fiscal year ended September 30, 2013.

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Year Ended September 30, 2013

**Note 6 - Bonds Payable (Continued):**

The balance of the long-term bonds at September 30, 2013 is summarized as follows:

<b>September 30</b>	<b>2013</b>
Bond principal balance	\$ 36,530,000
Less unamortized bond discount	(140,243)
<b>Net Balance</b>	<b>\$ 36,389,757</b>

Long-term liability activity for the year ended September 30, 2013 was as follows:

	Beginning Balance, Restated October 1, 2012	Additions	Reductions	Amortization	Balance September 30, 2013	Due Within One Year
Special Assessment						
Revenue Bonds,						
Series 2003A	\$ 25,095,000	\$ -	\$ (460,000)	\$ -	\$ 24,635,000	\$ 495,000
Series 2012	12,345,000	-	(450,000)	-	11,895,000	385,000
Original issue discount	(147,824)	-	-	7,581	(140,243)	-
Total	\$ 37,292,176	\$ -	\$ (910,000)	\$ 7,581	\$ 36,389,757	\$ 880,000

Beginning balances have been restated for the elimination of deferred loss on refunding, which is now reported as a deferred outflow or resources under GASB 65.

At September 30, 2013, the scheduled debt service requirements on long-term debt were as follows:

Year Ending September 30,	Principal	Interest	Total
2014	\$ 880,000	\$ 2,273,538	\$ 3,153,538
2015	930,000	2,220,738	3,150,738
2016	990,000	2,164,800	3,154,800
2017	1,055,000	2,105,138	3,160,138
2018	1,115,000	2,041,506	3,156,506
2019 - 2023	6,735,000	9,103,375	15,838,375
2024 - 2028	9,185,000	6,775,363	15,960,363
2029 - 2033	11,580,000	3,570,650	15,150,650
2034 - 2035	4,060,000	423,500	4,483,500
	<b>\$ 36,530,000</b>	<b>\$ 30,678,608</b>	<b>\$ 67,208,608</b>



**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Year Ended September 30, 2013

**Note 7 - Risk Management:**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District maintains commercial insurance coverage to mitigate the risk of loss. Coverage may not extend to all situations. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. The District has not incurred any insurance claims under the commercial coverage in the previous three years.

**Note 8 - Management Company:**

The District has contracted with JPWard and Associates, LLC to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting and other administrative costs.

**Note 9 - Concentration:**

A significant portion of the District's activity is dependent upon the continued involvement of the Developer, Miromar Lakes, LLC, the loss of which could have a material adverse effect on the District's operations.

During the year ended September 30, 2013, the Developer was directly assessed approximately \$3 million for debt service and operations and maintenance assessments, representing 78% of total assessment revenue for the year.

## **COMPLIANCE SECTION**

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

To the Board of Supervisors  
*Miromar Lakes Community Development District*

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and each major fund of the *Miromar Lakes Community Development District* (the "District") as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 27, 2014.

Internal Control Over Financial Reporting

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

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

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

## Compliance and Other Matters

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

See management comments in a separate letter dated March 27, 2014.

## Purpose of this Report

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

*McDiernit Davis & Company, LLC*

Orlando, Florida  
March 27, 2014

**MANAGEMENT COMMENTS**

Board of Supervisors  
*Miromar Lakes Community Development District*

We have audited the financial statements of the *Miromar Lakes Community Development District* (the "District"), as of and for the fiscal year ended September 30, 2013, and have issued our report thereon dated March 27, 2014.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We have issued our Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. Disclosures in that report, which is dated March 27, 2014, should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with Chapter 10.550, Rules of the Auditor General, which governs the conduct of local governmental entity audits performed in the State of Florida. This letter includes the following information which is not included in the aforementioned auditor's report.

- Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the prior year.
- Section 10.554(1)(i)2., Rules of the Auditor General, requires our audit to include a review of the provisions of Section 218.415, Florida Statutes, regarding the investment of public funds. In connection with our audit, we determined that the District complied with Section 218.415, Florida Statutes.
- Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we had no recommendations.
- Section 10.554(1)(i)4., Rules of the Auditor General, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

**MCDIRMIT DAVIS & COMPANY, LLC**  
934 NORTH MAGNOLIA AVENUE, SUITE 100 • ORLANDO, FLORIDA 32803  
TELEPHONE 407-843-5406 • FAX 407-649-9339 • EMAIL: INFO@MCDIRMITDAVIS.COM

- Section 10.554(1)(i)5., Rules of the Auditor General, requires that the name or official title and legal authority for the District and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information has been disclosed in the notes to the financial statements.
- Section 10.554(1)(i)6.a., Rules of the Auditor General, requires a statement be included as to whether or not the local governmental entity has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the District met none of the conditions described in Section 218.503(1), Florida Statutes.
- Section 10.554(1)(i)6.b., Rules of the Auditor General, requires that we determine whether the annual financial report for the District for the fiscal year ended September 30, 2013, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2013. In connection with our audit, we determined that these two reports were in agreement.
- Pursuant to Sections 10.554(1)(i)6.c. and 10.556(7), Rules of the Auditor General, require that we apply financial condition assessments procedures. In connection with our audit, we applied financial condition assessment procedures. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

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

*McDiernit Davis & Company, LLC*

Orlando, Florida  
March 27, 2014

**RESOLUTION 2014-3**

**THE RESOLUTION OF THE MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") AMENDING THE FISCAL YEAR 2014 BUDGET WHICH BEGAN ON OCTOBER 1, 2013, AND ENDED ON SEPTEMBER 30, 2014; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District previously adopted the Fiscal Year 2014 Budget; and

**WHEREAS**, the District desires to amend the Adopted Budget in accordance with Exhibit A attached hereto;

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

**SECTION 1. INCORPORATION OF WHEREAS CLAUSES.** That the foregoing whereas clauses are true and correct and incorporated herein as if written into this Section.

**SECTION 2. AMENDMENT OF FISCAL YEAR 2014 BUDGET.** The previously adopted Budget of the District is hereby amended in accordance with Exhibit A attached hereto and incorporated herein as if written into this Section.

**SECTION 3. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**SECTION 4. 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 5. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Miromar Lakes Community Development District.

**PASSED AND ADOPTED** this 10<sup>th</sup> day of April, 2014

ATTEST:

**MIROMAR LAKES  
COMMUNITY DEVELOPMENT DISTRICT**

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Michael Hendershot, Chairman



**Miromar Lakes  
Community Development District  
General Fund - Budget Amendment #2  
Fiscal Year 2014**

Description	ORIGINAL ADOPTED Budget - FY 2014	Budget Amendment #1 Approved March 2014	Budget Amendment #2	REVISED - Budget - FY 2014
<b>Revenues and Other Sources</b>				
Carryforward	\$ 26,350	\$ -	\$ -	\$ 26,350
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Interest Income - General Account	\$ 500	\$ -	\$ -	\$ 500
Special Assessment Revenue				\$ -
Special Assessment - On-Roll	\$ 419,208	\$ -	\$ -	\$ 419,208
Special Assessment - Off-Roll	\$ 362,991	\$ -	\$ -	\$ 362,991
Note Payable - Miromar Lakes LLC	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 809,049</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 809,049</b>
<b>Expenditures and Other Uses</b>				
<b>Legislative</b>				
Board of Supervisor's Fees	\$ 12,000	\$ -	\$ -	\$ 12,000
Board of Supervisor's - FICA	\$ 918	\$ -	\$ -	\$ 918
<b>Executive</b>				
Professional Management	\$ 40,000	\$ -	\$ -	\$ 40,000
<b>Financial and Administrative</b>				
Audit Services	\$ 5,500	\$ -	\$ -	\$ 5,500
Accounting Services	\$ -	\$ -	\$ -	\$ -
Assessment Roll Preparation	\$ 18,000	\$ -	\$ -	\$ 18,000
Arbitrage Rebate Fees	\$ 1,000	\$ -	\$ -	\$ 1,000
<b>Other Contractual Services</b>				
Recording and Transcription	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ 1,200	\$ -	\$ -	\$ 1,200
Trustee Services	\$ 7,900	\$ -	\$ -	\$ 7,900
Dissemination Agent Services	\$ -	\$ -	\$ -	\$ -
Property Appraiser & Tax Collector Fees	\$ 2,400	\$ -	\$ -	\$ 2,400
Bank Service Fees	\$ 500	\$ -	\$ -	\$ 500
<b>Travel and Per Diem</b>	\$ -	\$ -	\$ -	\$ -
<b>Communications and Freight Services</b>				
Telephone	\$ -	\$ -	\$ -	\$ -
Postage, Freight & Messenger	\$ 500	\$ -	\$ -	\$ 500
<b>Insurance</b>	\$ 5,800	\$ -	\$ -	\$ 5,800
<b>Printing and Binding</b>	\$ 500	\$ -	\$ -	\$ 500
<b>Other Current Charges</b>				
Website Development	\$ 4,200	\$ -	\$ -	\$ 4,200
<b>Office Supplies</b>	\$ -	\$ -	\$ -	\$ -
<b>Subscriptions and Memberships</b>	\$ 175	\$ -	\$ -	\$ 175
<b>Legal Services</b>				
General Counsel	\$ 15,000	\$ -	\$ -	\$ 15,000
<b>Debt Service - Miromar Lakes LLC Note</b>	\$ -	\$ -	\$ -	\$ -
<b>Other General Government Services</b>				
Engineering Services - General Fund	\$ 10,000	\$ -	\$ -	\$ 10,000
Engineering Services - NPDES	\$ 7,500	\$ -	\$ -	\$ 7,500
Asset Administrative Services	\$ 7,000	\$ -	\$ -	\$ 7,000
Contingencies	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total:</b>	<b>\$ 140,093</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 140,093</b>
<b>Stormwater Management Services</b>				
<b>Professional Services</b>				
Asset Management	\$ 30,000	\$ -	\$ -	\$ 30,000
Mitigation Monitoring	\$ 500	\$ -	\$ -	\$ 500
<b>Utility Services</b>				
Electric - Aeration System	\$ 1,500	\$ -	\$ -	\$ 1,500



**Miromar Lakes  
Community Development District  
General Fund - Budget Amendment #2  
Fiscal Year 2014**

Description	ORIGINAL ADOPTED Budget - FY 2014	Budget Amendment #1 Approved March 2014	Budget Amendment #2	REVISED - Budget - FY 2014
<b>Repairs &amp; Maintenance</b>				
Lake System				
Aquatic Weed Control	\$ 80,568	\$ (10,800)	\$ (4,200)	\$ 65,568
Lake Bank Maintenance	\$ 2,500	\$ -	\$ -	\$ 2,500
Water Quality Testing	\$ 2,000	\$ -	\$ -	\$ 2,000
Water Control Structures	\$ -	\$ -	\$ -	\$ -
Grass Carp Installation	\$ -	\$ -	\$ -	\$ -
Wetland System				
Routine Maintenance	\$ 42,600	\$ -	\$ (5,000)	\$ 37,600
Retention Area Cleaning	\$ -	\$ -	\$ 10,900	\$ 10,900
Water Quality Testing	\$ -	\$ -	\$ -	\$ -
Capital Outlay				
Aeration System	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ 2,500	\$ -	\$ (1,700)	\$ 800
<b>Sub-Total:</b>	<b>\$ 162,168</b>	<b>\$ (10,800)</b>	<b>\$ -</b>	<b>\$ 151,368</b>
<b>Landscaping Services</b>				
Professional Management				
Asset Management	\$ 45,000	\$ -	\$ -	\$ 45,000
Utility Services				
Electric - Landscape Lighting	\$ -	\$ -	\$ -	\$ -
Irrigation Water	\$ 6,000	\$ -	\$ -	\$ 6,000
Repairs & Maintenance				
Public Area Landscaping	\$ 300,000	\$ -	\$ -	\$ 300,000
Irrigation System	\$ 6,000	\$ -	\$ -	\$ 6,000
Well System				
Routing Maintenance	\$ 3,500	\$ -	\$ -	\$ 3,500
Replacement of Pump Station	\$ -	\$ 10,800	\$ -	\$ 10,800
Monument Painting	\$ -	\$ -	\$ -	\$ -
Plant Replacement	\$ 25,000	\$ -	\$ -	\$ 25,000
Other Current Charges				
Lee Cty - Ben Hill Griffin Landscaping	\$ 45,000	\$ -	\$ -	\$ 45,000
Operating Supplies				
Mulch	\$ 60,000	\$ -	\$ -	\$ 60,000
<b>Sub-Total:</b>	<b>\$ 490,500</b>	<b>\$ 10,800</b>	<b>\$ -</b>	<b>\$ 501,300</b>
<b>Other Fees and Charges</b>				
Discount for Early Payment	\$ 16,768	\$ -	\$ -	\$ 16,768
<b>Sub-Total:</b>	<b>\$ 16,768</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,768</b>
<b>Total Expenditures and Other Uses</b>	<b>\$ 809,529</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 809,529</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (26,350)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (26,350)</b>
<b>Fund Balance - Beginning</b>	<b>\$ 485,122</b>	<b>\$ 485,122</b>	<b>\$ -</b>	<b>\$ 485,122</b>
<b>Fund Balance - Ending</b>	<b>\$ 458,772</b>	<b>\$ 485,122</b>	<b>\$ -</b>	<b>\$ 458,772</b>

**RESOLUTION NO. 2014-4**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING THE EXECUTION OF CERTAIN NPDES REPORTS RELATIVE TO THE INTERLOCAL AGREEMENT PROVIDING JOINT CONTROL OF POLLUTANTS; PROVIDING FOR SEVERABILITY, PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Miromar Lakes Community Development District (the "District") is a community development district was established pursuant to the provisions of Chapter 190, Florida Statutes by Lee County on September 19, 2000, by Lee County Ordinance No. 00-17, as amended by Lee County Ordinance No. 10-22 adopted by the Lee County on April 17, 2010; and

**WHEREAS**, the District is organized for the purposes of providing community development services and facilities benefiting the development known as the Miromar Lakes; and

**WHEREAS**, the District is a party to that certain Interlocal Agreement Providing Joint Control of Pollutants among numerous parties including the District and Lee County (the "Interlocal Agreement"); and

**WHEREAS**, the parties to the Interlocal Agreement are all co-permittees pursuant to National Pollutant Discharge Elimination System ("NPDES") Permit Number FLS000035-003; and

**WHEREAS**, the Interlocal Agreement includes an obligation on each of the co-permittees to file certain reports with Lee County and/or Florida Department of Environmental Protection ("FDEP") relating to the NPDES program; and

**WHEREAS**, the District authorizes the District Manager to execute and submit on behalf of the District such NPDES reports as may be required by the Interlocal Agreement from time to time.

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

**SECTION 1. FINDINGS.** The above recitals are true and correct and incorporated herein by this reference.

**SECTION 2. EXECUTION OF DOCUMENTS.** The District Manager is authorized to execute and file such reports to Lee County or FDEP on behalf of the District as may be necessary or required of the District pursuant to the Interlocal Agreement relating to the District's status as a co-permittee under the NPDES program.

**RESOLUTION NO. 2014-4**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING THE EXECUTION OF CERTAIN NPDES REPORTS RELATIVE TO THE INTERLOCAL AGREEMENT PROVIDING JOINT CONTROL OF POLLUTANTS; PROVIDING FOR SEVERABILITY, PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.**

**SECTION 3. SEVERABILITY.** If any section or part of a section of this Resolution be declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional, it being expressly found and declared that the remainder of this Resolution would have been adopted despite the invalidity of such section or part of such section.

**SECTION 4. CONFLICTS.** All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

**SECTION 5. EFFECTIVE DATE.** This Resolution shall be effective immediately upon its adoption.

**PASSED AND ADOPTED** at a meeting of the Board of Supervisors of Miromar Lakes Community Development District this 10<sup>th</sup> day of April, 2014.

Attest:

**MIROMAR LAKES COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Michael Hendershot, Chairman

## **Checklist A Attachment 2 Water Quality Assessment Year 2**

### **Provide a brief statement as to the status of monitoring plan implementation:**

Water quality monitoring for Miromar Lakes CDD uses data from Lee County sample station 47-28GR. Sample station 47-28GR is located on Estero River at Three Oaks Parkway, to the southwest of Miromar Lakes CDD. Water from Miromar Lakes eventually discharges into a canal that runs along I-75 which connects with Estero River (WBID 3258D2). The Lee County monitoring program typically occurs monthly at each station for the following parameters: Chlorophyll-a, Biochemical Oxygen Demand, Cadmium, Chloride, Color, Specific Conductance, Copper, Dissolved Oxygen, Fecal Coliform, Enterococci, Ammonia, Nitrite, Nitrate, Nitrate+Nitrite, Ortho-Phosphorus, Lead, pH, Silica, Temperature, Total Kjeldahl Nitrogen, Total Nitrogen, Total Phosphorus, Total Suspended Solids, Turbidity, and Zinc.

### **Reporting year summary:**

Water quality for Miromar Lakes was analyzed for the 2013 monitoring year using samples collected from nearby Lee County monitoring station 47A-28GR on the Estero River. Average Chlorophyll-a concentrations over the 2013 monitoring year were low in the wet season (0.63 mg/m<sup>3</sup>) and dry season (1.13 mg/m<sup>3</sup>). Average Biochemical Oxygen Demand (BOD) concentrations over the 2013 monitoring year were slightly lower in the wet season (1.10 mg/L) than in the dry season (1.40 mg/L). Average Total nitrogen (TN) concentrations over the 2013 monitoring year were slightly higher in the wet season (1.70 mg/L) than in the dry season (1.23 mg/L). Average Total phosphorus (TP) concentrations over the 2013 monitoring year were low in the wet season (0.03 mg/L) and in the dry season (0.02 mg/L).

### **Long term summary:**

Water quality for Miromar Lakes was analyzed using samples collected from nearby Lee County monitoring station 47A-28GR on the Estero River. Chlorophyll-a data for this sample location has been collected since 1999; data for the other parameters of concern have been collected since 1992. The following long term summary for 47A-28GR for the parameters of concern is over a 10 year period, or from 2004-2013. Chlorophyll-a concentrations for data collected since 2004 show a slightly increasing trend over the wet seasons and a decreasing trend over the dry seasons. Biochemical Oxygen Demand (BOD) and Total Phosphorus (TP) concentrations for data collected since 2004 show a relatively stable trend over the wet and dry seasons. Total Nitrogen (TN) concentrations for data collected since 2004 show increasing trends over both the wet and dry seasons.



# ANNUAL REPORT FORM FOR INDIVIDUAL NPDES PERMITS FOR MUNICIPAL SEPARATE STORM SEWER SYSTEMS (RULE 62-624.600(2), F.A.C.)

- This Annual Report Form must be completed and submitted to the Department to satisfy the annual reporting requirements established in Rule 62-621.600, F.A.C.
- Submit this fully completed and signed form and any REQUIRED attachments by email to the NPDES Stormwater Program Administrator or to the MS4 coordinator. Their names and email addresses are available at: <http://www.dep.state.fl.us/water/stormwater/npdes/contacts.htm>. If files are larger than 10mb, materials may be placed on the NPDES Stormwater ftp site at: [ftp://ftp.dep.state.fl.us/pub/NPDES\\_Stormwater/](ftp://ftp.dep.state.fl.us/pub/NPDES_Stormwater/). After uploading the ANNUAL REPORT files, an email must be sent to the MS4 coordinator or the NPDES program administrator notifying them the report is ready for downloading
- Refer to the Form Instructions for guidance on completing each section.
- **Please print or type information in the appropriate areas below**

## SECTION I. BACKGROUND INFORMATION

<b>A.</b>	Permittee Name: Miromar Lakes Community Development District		
<b>B.</b>	Permit Name: Lee County Municipal Separate Storm Sewer System		
<b>C.</b>	Permit Number: FLS000035-003 (Cycle 3)		
<b>D.</b>	Annual Report Year: <input type="checkbox"/> Year 1 <input checked="" type="checkbox"/> Year 2 <input type="checkbox"/> Year 3 <input type="checkbox"/> Year 4 <input type="checkbox"/> Year 5 <input type="checkbox"/> Other, specify Year:		
<b>E.</b>	Reporting Time Period (month/year): 09/ 2011 through 09 / 2012		
<b>F.</b>	Name of the Responsible Authority: Jim Ward		
	Title: District Manager		
	Mailing Address: 2041 NE 6 Terr		
	City: Wilton Manors	Zip Code: 33305	County: Broward
	Telephone Number: 954-658-4900		Fax Number:
	E-mail Address: Ward9490@comcast.net		
<b>G.</b>	Name of the Designated Stormwater Management Program Contact (if different from Section I.F above):		
	Title:		
	Department:		
	Mailing Address		
	City:	Zip Code:	County:
	Telephone Number:		Fax Number:
E-mail Address:			

## SECTION II. MS4 MAJOR OUTFALL INVENTORY (Not Applicable In Year 1)

<b>A.</b>	Number of outfalls ADDED to the outfall inventory in the current reporting year (insert "0" if none): 0 (Does this number include non-major outfalls? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable)
<b>B.</b>	Number of outfalls REMOVED from the outfall inventory in the current reporting year (insert "0" if none):0 (Does this number include non-major outfalls? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable)
<b>C.</b>	Is the change in the total number of outfalls due to lands annexed or vacated? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable

### SECTION III. MONITORING PROGRAM

A.	<p>Provide a brief statement as to the status of monitoring plan implementation:          Miromar Lakes Community Development District relies upon the nearest Lee County water quality monitoring station for evaluating the condition of the watershed receiving stormwater discharge from its outfalls.          Water quality monitoring for Miromar Lakes CDD uses data from Lee County sample station 47-28GR. The Lee County monitoring program typically occurs monthly at each station for the following parameters: Chlorophyll-a, Biochemical Oxygen Demand, Cadmium, Chloride, Color, Specific Conductance, Copper, Dissolved Oxygen, Fecal Coliform, Enterococci, Ammonia, Nitrite, Nitrate, Nitrate+Nitrite, Ortho-Phosphorus, Lead, pH, Silica, Temperature, Total Kjeldahl Nitrogen, Total Nitrogen, Total Phosphorus, Total Suspended Solids, Turbidity, and Zinc.</p>
B.	<p>Provide a brief discussion of the monitoring results to date:          See Checklist A Attachment 2 Water Quality Assessment.</p>
C.	<p>Attach a monitoring data summary, as required by the permit.</p>

### SECTION IV. FISCAL ANALYSIS

A.	<p>Total expenditures for the NPDES stormwater management program for the current reporting year: \$171,517  <u>DEP Note:</u> If program resources have decreased from the previous year, attach a discussion of the impacts on the implementation of the SWMP as per Part II.F of the permit.</p>
B.	<p>Total budget for the NPDES stormwater management program for the subsequent reporting year: \$162,168</p>

### SECTION V. MATERIALS TO BE SUBMITTED WITH THIS ANNUAL REPORT FORM

Only the following materials are to be submitted to the Department along with this fully completed and signed Annual Report Form (check the appropriate box to indicate whether the item is attached or is not applicable):

Attached	N/A	<b>***DEP Note: Please complete Checklists A, B &amp; C at the end of the tailored form.***</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Any additional information required to be submitted in this current annual reporting year in accordance with Part III.A of your permit that is not otherwise included in Section VII below.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	A monitoring data summary as directed in Section III.C above and in accordance with Rule 62-624.600(2)(c), F.A.C.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Year 1 ONLY: An inventory of all known major outfalls and a map depicting the location of the major outfalls (hard copy or CD-ROM) in accordance with Rule 62-624.600(2)(a), F.A.C.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Year 3 ONLY: The estimates of pollutant loadings and event mean concentrations for each major outfall or each major watershed in accordance with Rule 62-624.600(2)(b), F.A.C.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Year 4 ONLY: Permit re-application information in accordance with Rule 62-624.420(2), F.A.C.

**DO NOT SUBMIT ANY OTHER MATERIALS**  
 (such as records and logs of activities, monitoring raw data, public outreach materials, etc.)

**SECTION VI. CERTIFICATION STATEMENT AND SIGNATURE**

*The Responsible Authority listed in Section I.F above must sign the following certification statement, as per Rule 62-620.305, F.A.C:*

I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gathered and evaluated the information submitted. Based upon my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

Name of Responsible Authority (type or print): Jim Ward

Title: District Manager

Signature: \_\_\_\_\_ Date:     /     /

**SECTION VII. STORMWATER MANAGEMENT PROGRAM (SWMP) SUMMARY TABLE**

A.	B.					C.	D.	E.	F.
Permit Citation/ SWMP Element	Permit Requirement/Quantifiable SWMP Activity					Number of Activities Performed	Documentation / Record	Entity Performing the Activity	Comments
<b>Part III.A.1</b>	<b>Structural Controls and Stormwater Collection Systems Operation</b>								
	<p>Maintain an up-to-date inventory of the structural controls and roadway stormwater collection structures operated by the permittee, including, at a minimum, all of the types of control structures listed in Table II.A.1.a of the permit. <b>Report the current known inventory.</b></p> <p><i>DEP Note: The permittee needs to “customize” this section by adding any structural controls to the list below that are part of the permittee’s MS4 currently or are planned for the future. The permittee may remove any structural controls listed that it does not have currently or will likely not have during this permit cycle. Please see the attached description of each type of structure. In addition, the permittee may choose its own unit of measurement for each structural control to be consistent with the unit of measurement in the documentation. Unit options include: miles, linear feet, acres, etc.</i></p> <p>Provide an inventory of all known major outfalls covered by the permit and a map depicting the location of the major outfalls (hard copy or CD-ROM). <b>Provide the outfall inventory and map with the Year 1 Annual Report.</b></p> <p><b>Report the number of inspection and maintenance activities conducted for each type of structure included in Table II.A.1.a, and the percentage of the total inventory of each type of structure inspected and maintained.</b> If the minimum inspection frequencies set forth in Table II.A.1.a were not met, provide as an attachment an explanation of why they were not and a description of the actions that will be taken to ensure that they will be met.</p> <p><i>DEP Note: If the minimum inspection frequencies set forth in Table II.A.1.a of the permit were not met for one or more type of structure, the permittee must provide as an attachment an explanation of why they were not and a description of the actions that will be taken to ensure that they will be met. Please provide the title of the attached explanation in Column D and the name of the entity who finalized the explanation in Column E.</i></p>								
	<b>Type of Structure</b>	<b>Number of Activities Performed</b>					<b>Documentation / Record</b>	<b>Entity Performing the Activity</b>	<b>Comments</b>
		<b>Total Number of Structures</b>	<b>Number of Inspections</b>	<b>Percentage Inspected</b>	<b>Number of Maintenance Activities</b>	<b>Percentage Maintained</b>			
	Dry detention systems	3	3	100	0	0	Miromar Lakes CDD Inspection.xlsx	Operations Manager	
	Wet detention systems	20	20	100	0	0			
	Weirs or other control structures	4	4	100	0	0			
	MS4 pipes / culverts (miles)	0	21	0	0	0	MRI Inspection	M.R.I.	Diver inspections
	Inlets / catch basins / grates	0	0	0	0	0			Private roads
	<b>ATTACH explanation if any of the minimum inspection frequencies in Table II.A.1.a were not met</b>								
	<b>Year 1 ONLY: Attach a map of all known major outfalls</b>								
<b>Part III.A.2</b>	<b>Areas of New Development and Significant Redevelopment Not applicable to new copermitees</b>								



**SECTION VII. STORMWATER MANAGEMENT PROGRAM (SWMP) SUMMARY TABLE**

A.	B.	C.	D.	E.	F.																									
Permit Citation/ SWMP Element	Permit Requirement/Quantifiable SWMP Activity	Number of Activities Performed	Documentation / Record	Entity Performing the Activity	Comments																									
<b>Part III.A.3</b>	<b>Roadways</b>																													
	<p>Annually review (and revise, as needed) and implement the permittee's written procedures for the litter control program(s) for public streets, roads, and highways, including rights-of-way, employed within the permittee's jurisdictional area and properly dispose of collected material. Implement the program on a monthly, or on an as needed, basis. Report on the litter control program, including the frequency of litter collection, an estimate of the total number of road miles cleaned or amount of area covered by the activities, and an estimate of the quantity of litter collected.</p> <p><i>DEP Note: Please provide an explanation in Column F for any "0" reported in Column C. In addition, the permittee may choose its own units of measurement for the reporting items. Unit options for the amount of litter include: bags, cubic yards, pounds, tons. Unit options for the amount of area covered by the activity include: square feet, linear feet, yards, miles, acres. If all litter collection is performed by staff or by contractors, but not by both, please remove the non-applicable reporting items.</i></p> <table border="1" data-bbox="216 755 2013 1039"> <tr> <td data-bbox="216 755 1094 784"><b>PERMITTEE Litter Control Program: Frequency of litter collection</b></td> <td data-bbox="1094 755 1325 784">0</td> <td data-bbox="1325 755 1577 784"></td> <td data-bbox="1577 755 1801 784"></td> <td data-bbox="1801 755 2013 1039" rowspan="6">Various neighborhood landscape contractors remove the minor litter of residential streets</td> </tr> <tr> <td data-bbox="216 784 1094 841"><b>PERMITTEE Litter Control Program: Estimated amount of area maintained (linear feet)</b></td> <td data-bbox="1094 784 1325 841">0</td> <td data-bbox="1325 784 1577 841"></td> <td data-bbox="1577 784 1801 841"></td> </tr> <tr> <td data-bbox="216 841 1094 898"><b>PERMITTEE Litter Control Program: Estimated amount of litter collected (cubic yards)</b></td> <td data-bbox="1094 841 1325 898">0</td> <td data-bbox="1325 841 1577 898"></td> <td data-bbox="1577 841 1801 898"></td> </tr> <tr> <td data-bbox="216 898 1094 927"><b>CONTRACTOR Litter Control Program: Frequency of litter collection</b></td> <td data-bbox="1094 898 1325 927">0</td> <td data-bbox="1325 898 1577 927"></td> <td data-bbox="1577 898 1801 927"></td> </tr> <tr> <td data-bbox="216 927 1094 984"><b>CONTRACTOR Litter Control Program: Estimated amount of area maintained (linear feet)</b></td> <td data-bbox="1094 927 1325 984">0</td> <td data-bbox="1325 927 1577 984"></td> <td data-bbox="1577 927 1801 984"></td> </tr> <tr> <td data-bbox="216 984 1094 1039"><b>CONTRACTOR Litter Control Program: Estimated amount of litter collected (cubic yards)</b></td> <td data-bbox="1094 984 1325 1039">0</td> <td data-bbox="1325 984 1577 1039"></td> <td data-bbox="1577 984 1801 1039"></td> </tr> </table>					<b>PERMITTEE Litter Control Program: Frequency of litter collection</b>	0			Various neighborhood landscape contractors remove the minor litter of residential streets	<b>PERMITTEE Litter Control Program: Estimated amount of area maintained (linear feet)</b>	0			<b>PERMITTEE Litter Control Program: Estimated amount of litter collected (cubic yards)</b>	0			<b>CONTRACTOR Litter Control Program: Frequency of litter collection</b>	0			<b>CONTRACTOR Litter Control Program: Estimated amount of area maintained (linear feet)</b>	0			<b>CONTRACTOR Litter Control Program: Estimated amount of litter collected (cubic yards)</b>	0		
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<b>CONTRACTOR Litter Control Program: Estimated amount of litter collected (cubic yards)</b>	0																													
	<p>If an Adopt-A-Road or similar program is implemented, report the total number of road miles cleaned and an estimate of the quantity of litter collected.</p> <p><i>DEP Note: The permittee may choose its own unit of measurement for the amount of litter collected. Unit options include: bags, cubic yards, pounds, tons. If an Adopt-A-Road or similar program is not implemented by the permittee, please note that in Column F but do not remove the Adopt-A-Road Program reporting items.</i></p> <table border="1" data-bbox="216 1149 2013 1263"> <tr> <td data-bbox="216 1149 1094 1179"><b>Trash Pick-up Events: Total miles cleaned</b></td> <td data-bbox="1094 1149 1325 1179">0</td> <td data-bbox="1325 1149 1577 1179"></td> <td data-bbox="1577 1149 1801 1179"></td> <td data-bbox="1801 1149 2013 1179"></td> </tr> <tr> <td data-bbox="216 1179 1094 1208"><b>Trash Pick-up Events: Estimated amount of litter collected (cubic yards)</b></td> <td data-bbox="1094 1179 1325 1208">0</td> <td data-bbox="1325 1179 1577 1208"></td> <td data-bbox="1577 1179 1801 1208"></td> <td data-bbox="1801 1179 2013 1208"></td> </tr> <tr> <td data-bbox="216 1208 1094 1237"><b>Adopt-A-Road Program: Total miles cleaned</b></td> <td data-bbox="1094 1208 1325 1237">0</td> <td data-bbox="1325 1208 1577 1237"></td> <td data-bbox="1577 1208 1801 1237"></td> <td data-bbox="1801 1208 2013 1237"></td> </tr> <tr> <td data-bbox="216 1237 1094 1263"><b>Adopt-A-Road Program: Estimated amount of litter collected (cubic yards)</b></td> <td data-bbox="1094 1237 1325 1263">0</td> <td data-bbox="1325 1237 1577 1263"></td> <td data-bbox="1577 1237 1801 1263"></td> <td data-bbox="1801 1237 2013 1263"></td> </tr> </table>					<b>Trash Pick-up Events: Total miles cleaned</b>	0				<b>Trash Pick-up Events: Estimated amount of litter collected (cubic yards)</b>	0				<b>Adopt-A-Road Program: Total miles cleaned</b>	0				<b>Adopt-A-Road Program: Estimated amount of litter collected (cubic yards)</b>	0								
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<b>Adopt-A-Road Program: Estimated amount of litter collected (cubic yards)</b>	0																													
	<p>Develop a description of the municipally-operated litter control program(s) for highways and streets, including rights-of-way, within each permittee's jurisdictional area. The description shall include a map identifying the highways and streets (including rights-of-way) and the total miles addressed under the litter control program, the frequency of litter collection activities, and the record keeping process that documents the implementation of the litter control program activities. Provide the description of the litter control program in the Year 1 Annual Report.</p> <p><i>DEP Note: Please provide the title of the attachment in Column D and the name of the entity who finalized the attachment in Column E.</i></p>																													

**SECTION VII. STORMWATER MANAGEMENT PROGRAM (SWMP) SUMMARY TABLE**

A. Permit Citation/ SWMP Element	B. Permit Requirement/Quantifiable SWMP Activity	C. Number of Activities Performed	D. Documentation / Record	E. Entity Performing the Activity	F. Comments
	<p><b>Year 1 ONLY: Attach description of the litter control program</b></p>				
	<p>Report on the street sweeping program, including the frequency of the sweeping, total miles swept, an estimate of the quantity of sweepings collected, and the total nitrogen (TN) and total phosphorus (TP) loadings that were removed by the collection of sweepings. If no street sweeping program is implemented, provide the explanation of why not in the Year 1 Annual Report.</p> <p><b>DEP Note:</b> Not applicable to East County WCD, East Mulloch DD, and San Carlos Estates DD</p> <p><b>DEP Note:</b> Please provide an explanation in Column F for any "0" reported in Column C. Also, the permittee may choose its own unit of measurement for the amount of sweeping material collected. Unit options include: cubic yards, pounds, tons.</p> <p><b>DEP Note:</b> If the permittee has curbs and gutters but no street sweeping program is implemented, the permittee must provide an explanation of why not in the Year 1 Annual Report. Refer to Part III.A.3 of the permit for the information that must be included in the explanation (including the alternate BMPs used or planned in lieu of street sweeping). Please provide the title of the attached explanation in Column D and the name of the entity who finalized the explanation in Column E.</p>				
	<p>Frequency of street sweeping</p> <p>Total miles swept (per year)</p> <p>Estimated quantity of sweeping material collected (cubic yards)</p> <p>Total nitrogen loadings removed (pounds)</p> <p>Total phosphorus loadings removed (pounds)</p> <p><b>Year 1 ONLY: If have curbs and gutters, attach explanation of why no street sweeping program and the alternate BMPs used or planned</b></p>	<p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p>			<p>Various neighborhood landscape contractors blower streets into yards</p>
	<p>Develop a description of the permittee-operated street sweeping program(s) for highways and streets, including rights-of-way, with curbs and gutters within the permittee's jurisdictional area. The description shall include a map identifying the highways and streets (including rights-of-way), the total miles addressed under the street sweeping program, the frequency of the street sweeping activities, the method for quantifying and tracking the amount of street sweeping material collected, and the method for documenting the street sweeping program activities (including the total miles swept, the frequency of the sweeping, the amount of street sweeping material collected and how this material is properly disposed). <b>Provide the description of the street sweeping program in the Year 1 Annual Report.</b></p> <p><b>DEP Note:</b> Not applicable to East County WCD, East Mulloch DD, and San Carlos Estates DD</p> <p><b>DEP Note:</b> Please provide the title of the attachment in Column D and the name of the entity who finalized the attachment in Column E.</p>				
	<p><b>Year 1 ONLY: Attach the description of the street sweeping program</b></p>				
	<p>Annually review (and revise, as needed) and implement the permittee's written standard practices to reduce the pollutants in stormwater runoff from areas associated with road repair and maintenance, and from permittee-owned or operated equipment yards and maintenance shops that support road maintenance activities. <b>Report the number of applicable facilities and the number of inspections conducted for each facility.</b></p> <p><b>DEP Note:</b> The permittee needs to "customize" this section by listing the names of the applicable facilities in Column B and the number of inspections of each facility in Column C. Add more rows if necessary. If "0" is reported in Column C for the number of inspections conducted and the permittee has one or more applicable facilities, please provide an explanation in Column F for why no inspections were conducted. In addition, if the same facility is applicable under both Parts III.A.3 and III.A.5 of the permit, the same site inspection can count towards both inspection requirements as long as it covers the applicable waste area(s). Be sure to report the site inspection under both Parts III.A.3 and III.A.5.</p>				
		<p><b>Number of Inspections</b></p>			

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	<p><b>Name of facility #1: No road repair facilities in District</b></p> <p>Develop a description of the inspection program that includes identification of the applicable municipally-owned or operated equipment yards and maintenance shops that support road maintenance activities, the frequency of site inspections, an inspection checklist of the necessary control measures and procedures employed at each facility, the name of the department and title / position of the staff responsible for conducting the inspections, and the record keeping process that documents implementation of the BMPs and inspection activities. <b>Provide the description of the inspection program in the Year 1 Annual Report.</b></p> <p><i>DEP Note: Please provide the title of the attachment in Column D and the name of the entity who finalized the attachment in Column E.</i></p> <p><b>Year 1 ONLY: Attach the description of the inspection program</b></p>	0																													
<p><b>Part III.A.4</b></p>	<p><b>Flood Control Projects</b></p> <p>Report the total number of flood control projects that were constructed by the permittee during the reporting period and the number of those projects that did NOT include stormwater treatment. The permittee shall provide a list of the projects where stormwater treatment was not included with an explanation for each of why it was not. Report on any stormwater retrofit planning activities and the associated implementation of retrofitting projects to reduce stormwater pollutant loads from existing drainage systems that do not have treatment BMPs.</p> <p><i>DEP Note: A "stormwater retrofit project" is one implemented primarily to provide stormwater treatment for areas currently without treatment.</i></p> <p><i>DEP Note: The status of the flood control and retrofit projects should be reported as of the last day of the applicable reporting period. Therefore, there should be no duplication for those reported as planned, for those reported as under construction and for those reported as completed.</i></p> <p><i>DEP Note: If applicable, please provide the title of the attached list of flood control projects that did not include stormwater treatment in Column D and the name of the entity who finalized the list in Column E.</i></p> <table border="1" data-bbox="216 927 1801 1182"> <tr> <td data-bbox="216 927 1096 959"><b>Flood control projects completed during the reporting period</b></td> <td data-bbox="1096 927 1327 959">0</td> <td data-bbox="1327 927 1577 959"></td> <td data-bbox="1577 927 1801 959"></td> <td data-bbox="1801 927 2022 1182" rowspan="5">All stormwater facilities have recent SFWMD ERP.</td> </tr> <tr> <td data-bbox="216 959 1096 1013"><b>Flood control projects completed during the reporting period that did not include stormwater treatment</b></td> <td data-bbox="1096 959 1327 1013">0</td> <td data-bbox="1327 959 1577 1013"></td> <td data-bbox="1577 959 1801 1013"></td> </tr> <tr> <td data-bbox="216 1013 1096 1066"><b>ATTACH a list of the flood control projects that did not include stormwater treatment and an explanation for each of why it was not</b></td> <td data-bbox="1096 1013 1327 1066"></td> <td data-bbox="1327 1013 1577 1066"></td> <td data-bbox="1577 1013 1801 1066"></td> </tr> <tr> <td data-bbox="216 1066 1096 1099"><b>Stormwater retrofit projects planned</b></td> <td data-bbox="1096 1066 1327 1099">0</td> <td data-bbox="1327 1066 1577 1099"></td> <td data-bbox="1577 1066 1801 1099"></td> </tr> <tr> <td data-bbox="216 1099 1096 1153"><b>Stormwater retrofit projects under construction during the reporting period</b></td> <td data-bbox="1096 1099 1327 1153">0</td> <td data-bbox="1327 1099 1577 1153"></td> <td data-bbox="1577 1099 1801 1153"></td> </tr> <tr> <td data-bbox="216 1153 1096 1182"><b>Stormwater retrofit projects completed during the reporting period</b></td> <td data-bbox="1096 1153 1327 1182">0</td> <td data-bbox="1327 1153 1577 1182"></td> <td data-bbox="1577 1153 1801 1182"></td> <td data-bbox="1801 1153 2022 1182"></td> </tr> </table>	<b>Flood control projects completed during the reporting period</b>	0			All stormwater facilities have recent SFWMD ERP.	<b>Flood control projects completed during the reporting period that did not include stormwater treatment</b>	0			<b>ATTACH a list of the flood control projects that did not include stormwater treatment and an explanation for each of why it was not</b>				<b>Stormwater retrofit projects planned</b>	0			<b>Stormwater retrofit projects under construction during the reporting period</b>	0			<b>Stormwater retrofit projects completed during the reporting period</b>	0							
<b>Flood control projects completed during the reporting period</b>	0			All stormwater facilities have recent SFWMD ERP.																											
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<b>Stormwater retrofit projects planned</b>	0																														
<b>Stormwater retrofit projects under construction during the reporting period</b>	0																														
<b>Stormwater retrofit projects completed during the reporting period</b>	0																														
<p><b>Part III.A.5</b></p>	<p><b>Municipal Waste Treatment, Storage, and Disposal Facilities Not Covered by an NPDES Stormwater Permit</b></p> <p>Annually review (and revise, as needed) and implement the permittee's written procedures for inspections and the implementation of measures to control discharges from the following facilities that are not otherwise covered by an NPDES stormwater permit:</p> <ul style="list-style-type: none"> <li>• Operating municipal landfills;</li> <li>• Municipal waste transfer stations;</li> <li>• Municipal waste fleet maintenance facilities; and</li> <li>• Any other municipal waste treatment, waste storage, and waste disposal facilities.</li> </ul> <p><b>Report the number of applicable facilities and the number of the inspections conducted for each facility.</b></p>																														

**SECTION VII. STORMWATER MANAGEMENT PROGRAM (SWMP) SUMMARY TABLE**

A.	B.	C.	D.	E.	F.
Permit Citation/ SWMP Element	Permit Requirement/Quantifiable SWMP Activity	Number of Activities Performed	Documentation / Record	Entity Performing the Activity	Comments
	<p><b>DEP Note:</b> The permittee needs to “customize” this section by listing the names of the applicable facilities in Column B and the number of inspections of each facility in Column C. Add more rows if necessary. If “0” is reported in Column C for the number of inspections conducted and the permittee has one or more applicable facilities, please provide an explanation in Column F for why no inspections were conducted. <b>An applicable facility under Part III.A.5 includes, but is not limited to, those facilities/yards where street sweeping material and/or yard waste are temporary stockpiled, and where solid waste collection vehicles are parked and/or maintained.</b> In addition, if the same facility is applicable under both Parts III.A.3 and III.A.5 of the permit, the same site inspection can count towards both inspection requirements as long as it covers the applicable waste area(s). Be sure to report the site inspection under both Parts III.A.3 and III.A.5.</p>	<p><b>Number of Inspections</b></p>			
	<p><b>Name of facility #1: No facilities within District</b></p>	<p>0</p>			
	<p>Develop a description of the program and procedures for inspections and the implementation of measures to control discharges from the following facilities that are not otherwise covered by an NPDES stormwater permit:</p> <ul style="list-style-type: none"> <li>• Operating municipal landfills;</li> <li>• Municipal waste transfer stations;</li> <li>• Municipal waste fleet maintenance facilities; and</li> <li>• Any other municipal waste treatment, waste storage, and waste disposal facilities.</li> </ul> <p>The description shall include identification of the applicable facilities, the frequency of site inspections, the necessary control measures and procedures to be employed at each facility, the department and title / position of the staff responsible for conducting the inspections, and the method for documenting the inspections and the implementation of the necessary control measures. The documentation of the inspections must demonstrate the stormwater concerns reviewed, and the appropriate pollution control measures and procedures implemented or needing to be implemented. <b>Provide the description of the inspection program in the Year 1 Annual Report.</b></p> <p><i>DEP Note: Please provide the title of the attachment in Column D and the name of the entity who finalized the attachment in Column E.</i></p>				
	<p><b>Year 1 ONLY: Attach the description of the inspection program</b></p>				
<p><b>Part III.A.6</b></p>	<p><b>Pesticides, Herbicides, and Fertilizer Application</b></p>				
	<p>Continue to require proper certification and licensing by the Florida Department of Agriculture and Consumer Services (FDACS) for all applicators contracted to apply pesticides, herbicides, or fertilizers on permittee-owned property, as well as any permittee personnel employed in the application of these products. <b>Report the number of permittee personnel applicators and contracted commercial applicators of pesticides and herbicides who are FDACS certified / licensed. Report the number of permittee personnel and contractors who have been trained through the Green Industry BMP Program, and the number of contracted commercial applicators of fertilizer who are FDACS certified / licensed.</b></p> <p><i>DEP Note: If “0” is reported in Column C for any of the reporting items, please include in Column F an explanation of why training was not provided to / obtained by personnel and contractors during the applicable reporting year, the most recent year that training / certification was previously provided / obtained, and the names of the personnel and contractors previously trained / certified.</i></p>				
	<p><b>PERSONNEL: Florida Department of Agriculture and Consumer Services (FDACS) certified applicators of pesticides and herbicides</b></p>	<p>0</p>			<p>No District field personnel</p>
	<p><b>CONTRACTORS: FDACS certified / licensed applicators of pesticides and</b></p>	<p>7</p>	<p>LakeMaster contract</p>	<p>Lake Master</p>	

**SECTION VII. STORMWATER MANAGEMENT PROGRAM (SWMP) SUMMARY TABLE**

A. Permit Citation/ SWMP Element	B. Permit Requirement/Quantifiable SWMP Activity	C. Number of Activities Performed	D. Documentation / Record	E. Entity Performing the Activity	F. Comments
	<p>herbicides  <b>CONTRACTORS: FDACS certified / licensed applicators of fertilizer</b>  <b>PERSONNEL: Green Industry BMP Program training completed</b>  <b>CONTRACTORS: Green Industry BMP Program training completed</b></p>	0			
		0			
		2	Estates Contract	Estates Landscape	
<p>Pursuant to SB 2080 (2009), all local governments are encouraged to adopt a Florida-friendly Landscaping Ordinance similar to the one set forth in the document "Florida-friendly Guidance Models for Ordinances, Covenants and Restrictions." If the broader Florida-friendly ordinance described above is not adopted, then <u>all local governments within the watershed of a nutrient-impaired water body</u> shall adopt the Department's Model Ordinance for Florida-Friendly Fertilizer Use on Urban Landscapes pursuant to SB 494 (2009) or an ordinance that includes all of the requirements set forth in the Model Ordinance. The ordinance shall be adopted within 24 months of the date of permit issuance. <b>Provide a copy of the adopted ordinance with the subsequent Year 1 or Year 2 Annual Report.</b></p> <p><i>DEP Note: Not applicable to CDDs, WCDs, and DDs</i></p> <p><i>DEP Note: If this provision is not applicable because the permittee is not within the watershed of a nutrient-impaired water body, then please indicate that in Column F, but do not remove this reporting item.</i></p> <p><i>DEP Note: Please provide the title and citation of the ordinance in Column D, and the name of the entity who finalized the ordinance in Column E.</i></p>					
<i>Not applicable to CDDs, WCDs, and DDs</i>					
<p>During Year 1 of the permit, develop and implement a written public education and outreach program plan to encourage citizens to reduce their use of pesticides, herbicides, and fertilizers. <b>Report on the public education and outreach activities that are performed or sponsored by the permittee within the permittee's jurisdiction to encourage citizens to reduce their use of pesticides, herbicides, and fertilizers, including the type and number of activities conducted, the type and number of materials distributed, the percentage of the population reached by the activities in total, and the number of Web site visits (if applicable).</b> Activities performed under the Florida Yards and Neighborhoods (FYN) program should only be reported if the permittee is contributing funding towards the FYN staff and program within its jurisdiction.</p> <p><i>DEP Note: The permittee should "customize" the list of public outreach activities by removing items or adding items to the list below as appropriate to their particular public outreach program. However, the reporting item of "Estimated percentage of the population reached by the activities in total" must remain. The permittee may add more specifics to the reporting items, such as the name of the brochure or newsletter distributed. If "0" is reported in Column C for all the reporting items please include in Column F an explanation for why no outreach was performed.</i></p> <p><i>DEP Note: Lee County is to report the public education and outreach activities that it performed county-wide (and not just in the unincorporated areas of Lee County). The co-permittees are to report just the public education and outreach activities that they performed.</i></p> <p><i>DEP Note: Indicate under Column E "Entity Performing the Activity" if FYN or IFAS is performing any of the reported public education and outreach activities. In addition, please complete the following line:</i></p> <p style="text-align: center;"><b>FYN PROGRAM FUNDING: Permittee Provides Funding? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Amount of Funding = \$</b></p>					
	Estimated percentage of the population reached by the activities in total	0			
	Brochures/Flyers/Fact sheets distributed	0			
	FYN: Brochure/Flyers/Fact sheets distributed	0		FYN	ILA with Lee County
	Neighborhood presentations: Number conducted	0			

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	Neighborhood presentations: Number of participants Newspapers & newsletters: Number of articles/notices published Newsletters: Number of newsletters distributed Public displays (e.g., kiosks, storyboards, posters, etc.) Radio or television Public Service Announcements (PSAs) School presentations: Number conducted School presentations: Number of participants Seminars/Workshops: Number conducted Seminars/Workshops: Number of participants Special events: Number conducted Special events: Number of participants Web Site: Number of hits / visitors to the stormwater-related pages	0 0 0 0 0 0 0 0 0 0 0 0			ILA with Lee County
<b>Part III.A.7.a</b>	<b>Illicit Discharges and Improper Disposal — Inspections, Ordinances, and Enforcement Measures</b>				
	Develop and implement the legal authorities necessary to conduct inspections, conduct monitoring, control illicit discharges, illicit connections, illegal dumping and spills into the MS4 and to require compliance with conditions in ordinances, permits, contracts, and orders. This includes the legal authority to take legal action to eliminate illicit discharges or connections. Perform an assessment of the non-stormwater discharges listed under Part II.A.7.a of this permit, as well as any other non-stormwater discharges, which will be allowed to be discharged to the MS4. <b>Provide copies of the legal authorities that allow the permittee to control illicit discharges into the MS4 and to require compliance with stormwater BMPs in permits, contracts, and orders.</b>				
	<i>DEP Note: Please provide the title of the attachment in Column D and the name of the entity who finalized the attachment in Column E.</i>				
	<b>Year 1 ONLY: Attach copies of the applicable legal authorities</b>				
<b>Part III.A.7.c</b>	<b>Illicit Discharges and Improper Disposal — Investigation of Suspected Illicit Discharges and/or Improper Disposal</b>				
	During Year 1 of the permit, develop and implement a written proactive inspection program plan for identifying and eliminating sources of illicit discharges, illicit connections, or dumping to the MS4. <b>Report on the proactive inspection program, including the number of inspections conducted, the number of illicit activities found, and the number and type of enforcement actions taken.</b>				
	<i>DEP Note: If "0" is reported in Column C for the first reporting item, please include an explanation in Column F for why no proactive inspections were performed. In addition, the permittee should re-word the "NOVs / warning letters / citations issued" reporting item to more accurately reflect its particular initial enforcement activity, if necessary.</i>				
	<i>DEP Note: Proactive inspections may include, for example, suspect areas (e.g., industrial areas), commercial businesses (e.g., restaurants, car washes, service stations, laundries / dry cleaners, auto body shops, mobile carpet cleaners) or temporary activities (e.g., special events / fairs / circuses) that would not otherwise be inspected during routine inspections and maintenance of the MS4, in association with high risk industrial facilities or construction sites, or in response to citizen or staff reports.</i>				
	<b>DEP Note: Lee County is to report the ONLY the proactive inspections it performed in the unincorporated areas of Lee County – any proactive inspections it performed in the co-permittees' jurisdictions are to be reported by the co-permittees. The co-permittees may report the IWP inspections performed by Lee County in their jurisdictions only if the inspections included looking for illicit discharges / connections / dumping to the MS4. Each co-permittee is to report the Lee County proactive inspections in their jurisdiction separately from the proactive inspections that the co-permittee performed itself.</b>				



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A. Permit Citation/ SWMP Element	B. Permit Requirement/Quantifiable SWMP Activity	C. Number of Activities Performed	D. Documentation / Record	E. Entity Performing the Activity	F. Comments
<p><b>DEP Note:</b> Refer to Part III.A.7.c of the permit for what must be included in the written proactive inspection program plan. Please provide the title of the attached plan in Column D and the name of the entity who finalized the plan in Column E.</p>					
	Proactive inspections performed by Lee County on behalf of a co-permittee for suspected illicit discharges / connections / dumping	0			
	Proactive inspections performed by the permittee for suspected illicit discharges / connections / dumping	0			
	Illicit discharges / connections / dumping found during a proactive inspection	0			
	Notices of Violation (NOVs) / warning letters / citations issued for illicit discharges / connections / dumping found during a proactive inspection	0			
	Fines issued for illicit discharges / connections / dumping found during a proactive inspection	0			
	<p><b>Year 1 ONLY: Attach the written proactive inspection program plan</b></p>				
<p>Report on the reactive investigation program as it relates to responding to reports of suspected illicit discharges, including the number of reports received, the number of investigations conducted, the number of illicit activities found, and the number and type of enforcement actions taken. <b>If a permittee relies on Lee County to conduct these activities on its behalf, the permittee shall obtain (and, upon request, Lee County shall make available) the necessary annual report information from the County.</b></p>					
<p><b>DEP Note:</b> If the number of reports received differs from the number of reactive investigations, please provide an explanation for the discrepancy in Column F. In addition, the permittee should re-word the "NOVs / warning letters / citations issued" reporting item to more accurately reflect its particular initial enforcement activity, if necessary.</p>					
	Reports of suspected illicit connections / discharges / dumping received	0			None reported
	Reactive investigations of reports of suspected illicit discharges/ connections / dumping	0			
	Illicit discharges / connections / dumping found during a reactive investigation	0			
	Notices of Violation (NOVs) / warning letters / citations issued for illicit discharges / connections / dumping found during a reactive investigation	0			
	Fines issued for illicit discharges / connections / dumping found during a reactive investigation	0			
<p>Develop and implement a reactive investigation program to inspect and investigate suspected illicit discharges, including explicit written standard investigative procedures and designation of a single reporting point that maintains reports received from permittee personnel, contractors, citizens, or other entities of suspected illicit discharges / connections / dumping. <b>Provide a description of the reactive investigation program in the Year 1 Annual Report.</b></p>					
<p><b>DEP Note:</b> Please provide the title of the attachment in Column D and the name of the entity who finalized the attachment in Column E.</p>					
	<p><b>Year 1 ONLY: Attach a description of the reactive investigation program</b></p>				
<p>During Year 1 of the permit, develop and implement a written plan for the training of all appropriate permittee personnel (including field crews, fleet maintenance staff, and inspectors) and contractors to identify and report conditions in the stormwater facilities that may indicate the presence of illicit discharges / connections / dumping to the MS4. Refresher training shall be provided annually. <b>Report the type of training activities, and the number of permittee personnel and contractors trained (both in-house and outside training).</b></p>					

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A. Permit Citation/ SWMP Element	B. Permit Requirement/Quantifiable SWMP Activity		C. Number of Activities Performed	D. Documentation / Record	E. Entity Performing the Activity	F. Comments
<p><i>DEP Note: If "0" is reported for either reporting item, please include in Column F an explanation of why training was not provided to / obtained by personnel and contractors during the applicable reporting year, the most recent year that training was previously provided / obtained, and the names of the personnel and contractors previously trained.</i></p>						
		Initial Training	Refresher Training			
Personnel trained		0	0			No onsite personnel
Contractors trained		0	0			
<b>Part III.A.7.d</b>	<b>Illicit Discharges and Improper Disposal — Spill Prevention and Response</b>					
<p>Annually review (and revise, as needed) and implement the permittee's written spill-prevention/spill-response plan and procedures to prevent, contain, and respond to spills that discharge into the MS4. Report on the spill prevention and response activities, including the number of spills addressed.</p> <p><i>DEP Note: The permittee may report the number of hazardous material spills separately from the number of non-hazardous material spills, or report one combined number, to more accurately reflect its tracking of these spills.</i></p>						
Hazardous and non-hazardous material spills responded to			0		San Carlos Fire and Rescue District	
<p>During Year 1 of the permit, develop and implement a written plan for the training of all appropriate permittee personnel (including field crews, firefighters, fleet maintenance staff and inspectors) and contractors on proper spill prevention, containment, and response techniques and procedures. Refresher training shall be provided annually. Report the type of training activities, and the number of permittee personnel and contractors trained (both in-house and outside training).</p> <p><i>DEP Note: If "0" is reported for either reporting item, please include in Column F an explanation of why training was not provided to / obtained by personnel and contractors during the applicable reporting year, the most recent year that training was previously provided / obtained, and the names of the personnel and contractors previously trained.</i></p>						
		Initial Training	Refresher Training			
Personnel trained		0	0			No onsite personnel
Contractors trained		0	0			
<b>Part III.A.7.e</b>	<b>Illicit Discharges and Improper Disposal — Public Reporting</b>					
<p>During Year 1 of the permit, develop and implement a written public education and outreach program plan to promote, publicize, and facilitate public reporting of the presence of illicit discharges and improper disposal of materials into the MS4. If a permittee in the unincorporated area relies on the 24-Hour Lee County hotline as its telephone line for citizen reporting, the permittee shall publicize the existence of the 24-Hour Lee County complaint hotline number on a routine basis. Calls that are received by Lee County shall be forwarded to permittee for inspection. However, permittee shall publicize neighborhood phone number for neighborhood illicit discharges. Enforcement shall be through County if necessary. Report on the public education and outreach activities that are performed or sponsored by the permittee within the permittee's jurisdiction to encourage the public reporting of suspected illicit discharges and improper disposal of materials, including the type and number of activities conducted, the type and number of materials distributed, the percentage of the population reached by the activities in total, and the number of Web site visits (if applicable).</p> <p><i>DEP Note: The permittee should "customize" the list of public outreach activities by removing items or adding items to the list below as appropriate to their particular public outreach program. However, the reporting item of "Estimated percentage of the population reached by the activities in total" must remain. If the permittee relies on the 24-Hour Lee County hotline, the reporting item of "Publicize the Lee County Pollution Complaint Hotline" must also remain. The permittee may add more specifics to the reporting items, such as the name of the brochure or newsletter distributed. If "0" is reported in Column C for all the reporting items, please include in Column F an explanation for why no outreach was performed.</i></p>						



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Permit Citation/ SWMP Element	Permit Requirement/Quantifiable SWMP Activity	Number of Activities Performed	Documentation / Record	Entity Performing the Activity	Comments
	<p><i>DEP Note: Lee County is to report the public education and outreach activities that it performed county-wide (and not just in the unincorporated areas of Lee County). The co-permittees are to report just the public education and outreach activities that they performed.</i></p> <p>Estimated percentage of the population reached by the activities in total</p> <p>Publicize the Lee County Complaint Hotline</p> <p>Brochures/Flyers/Fact sheets distributed</p> <p>Neighborhood presentations: Number conducted</p> <p>Neighborhood presentations: Number of participants</p> <p>Newspapers &amp; newsletters: Number of articles/notices published</p> <p>Newsletters: Number of newsletters distributed</p> <p>Public displays (e.g., kiosks, storyboards, posters, etc.)</p> <p>Radio or television Public Service Announcements (PSAs)</p> <p>School presentations: Number conducted</p> <p>School presentations: Number of participants</p> <p>Seminars/Workshops: Number conducted</p> <p>Seminars/Workshops: Number of participants</p> <p>Special events: Number conducted</p> <p>Special events: Number of participants</p> <p>Web Site: Number of visitors to the stormwater-related pages</p>	<p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p>			<p>ILA with Lee County</p>
Part III.A.7.f	<p><b>Illicit Discharges and Improper Disposal — Oils, Toxics, and Household Hazardous Waste Control</b></p>				
	<p>During Year 1 of the permit, develop and implement a written public education and outreach program plan to encourage the proper use and disposal of used motor vehicle fluids, leftover hazardous household products, and lead acid batteries. On a routine basis, inform the public of the locations of collection facilities for these materials, including a description of the types of materials accepted and the hours of operation. Report on the public education and outreach activities that are performed or sponsored by the permittee within the permittee’s jurisdiction to encourage the proper use and disposal of oils, toxics, and household hazardous waste, including the type and number of activities conducted, the type and number of materials distributed, the amount of waste collected / recycled / properly disposed, the percentage of the population reached by the activities in total, and the number of Web site visits (if applicable).</p> <p><i>DEP Note: The permittee should “customize” the list of public outreach activities by removing items or adding items to the list below as appropriate to their particular public outreach program. However, the reporting items of “Estimated percentage of the population reached by the activities in total” and “Publicize the Lee County Home Chemical Collection Program” must remain. The permittee may add more specifics to the reporting items, such as the name of the brochure or newsletter distributed. If “0” is reported in Column C for all the reporting items, please include in Column F an explanation for why no outreach was performed.</i></p> <p><i>DEP Note: Lee County is to report the public education and outreach activities that it performed county-wide (and not just in the unincorporated areas of Lee County). The co-permittees are to report just the public education and outreach activities that they performed.</i></p>				
	<p>Estimated percentage of the population reached by the activities in total</p> <p>Publicize the Lee County Home Chemical Collection Program</p> <p>Brochures/Flyers/Fact sheets distributed</p>	<p>100</p> <p>0</p>			<p>Calendar mailed by Lee County Solid Waste with Topaz Facility information</p>

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A.	B.	C.	D.	E.	F.
Permit Citation/SWMP Element	Permit Requirement/Quantifiable SWMP Activity	Number of Activities Performed	Documentation / Record	Entity Performing the Activity	Comments
	Neighborhood presentations: Number conducted	0			ILA with Lee County
	Neighborhood presentations: Number of participants	0			
	Newspapers & newsletters: Number of articles/notices published	0			
	Newsletters: Number of newsletters distributed	0			
	Public displays (e.g., kiosks, storyboards, posters, etc.)	0			
	Radio or television Public Service Announcements (PSAs)	0			
	School presentations: Number conducted	0			
	School presentations: Number of participants	0			
	Seminars/Workshops: Number conducted	0			
	Seminars/Workshops: Number of participants	0			
	Special events: Number conducted	0			
	Special events: Number of participants	0			
	Storm sewer inlets newly marked/replaced	0			
Web Site: Number of visitors to the stormwater-related pages	0				No website
<b>Part III.A.7.g</b>	<b>Illicit Discharges and Improper Disposal — Limitation of Sanitary Sewer Seepage</b>				
<p>Annually review (and revise, as needed) and implement the permittee’s written procedures to reduce or eliminate <u>sanitary wastewater contamination into the MS4</u>, including discharges to the MS4 from sanitary sewer overflows (SSOs) and from inflow / infiltration from collection / transmission systems and/or septic tank systems. Advise the appropriate utility owner of a violation if constituents common to wastewater contamination are discovered in the MS4. <b>Report on the type and number of activities undertaken to reduce or eliminate SSOs and inflow/ infiltration, the number of SSOs or inflow / infiltration incidents found and the number resolved, and the name of the owner of the sanitary sewer system within the permittee’s jurisdiction.</b></p> <p><i>DEP Note: The permittee should contact the appropriate authorities for accurate reporting information, such as the sanitary sewer system operator who is responsible for investigating and eliminating SSOs and the local health department who is responsible for permitting / overseeing septic tank systems.</i></p> <p><b>DEP Note: Report only the SSOs and inflow / infiltration incidents into the MS4.</b></p>					
<b>SSO incidents discovered</b>		0			None Reported
<b>SSO incidents resolved</b>		0			
<b>Inflow / infiltration incidents discovered</b>		0			
<b>Inflow / infiltration incidents resolved</b>		0			
<b>Name of owner of the sanitary sewer system</b>		Lee County Utilities			
<b>Part III.A.8.a</b>	<b>Industrial and High-Risk Runoff — Identification of Priorities and Procedures for Inspections</b>				
<p>Continue to maintain an up-to-date inventory of all existing high risk facilities discharging into the permittee’s MS4. The inventory shall identify the outfall and surface water body into which each high risk facility discharges. For the purposes of this permit, high risk facilities include:</p> <ul style="list-style-type: none"> <li>• Operating municipal landfills;</li> <li>• Hazardous waste treatment, storage, disposal and recovery facilities;</li> <li>• Facilities that are subject to EPCRA Title III, Section 313 (also known as the Toxics Release Inventory (TRI) maintained by the U.S. EPA); and</li> <li>• Any other industrial or commercial discharge that the permittee determines is contributing a substantial pollutant loading to the permittee’s MS4. This could include facilities identified through the proactive inspection program as per Part III.A.7.c of the permit.</li> </ul>					

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A.	B.	C.	D.	E.	F.																																
Permit Citation/ SWMP Element	Permit Requirement/Quantifiable SWMP Activity	Number of Activities Performed	Documentation / Record	Entity Performing the Activity	Comments																																
	<p>Report on the high risk facilities inventory, including the type and total number of high risk facilities and the number of facilities newly added each year. If a permittee relies on Lee County to conduct these activities on its behalf, the permittee shall obtain (and, upon request, Lee County shall make available) the necessary annual report information from the County.</p> <p><i>DEP Note:</i> The TRI is updated every spring / summer by the U.S. EPA at <a href="http://www.epa.gov/triexplorer">www.epa.gov/triexplorer</a>. Select "Facility" on the left, chose your Geographic Location, and then select "Generate Report." Please indicate in Column F when (month / year) you last checked EPA's TRI for applicable facilities.</p> <p><i>DEP Note:</i> The total number of high risk facilities reported needs to equal the sum of the numbers of the four types of applicable facilities.</p> <p>During Year 1 of the permit, develop and implement a written plan for conducting inspections of high risk facilities to determine compliance with all appropriate aspects of the stormwater program. While the permittee may determine the order and frequency of the inspections, the permittee shall inspect each identified facility at least once during the permit term; however, facilities identified as high risk due to the findings of the proactive inspection program as per Part III.A.7.c of the permit shall be inspected annually. Report on the high risk facilities inspection program, including the number of inspections conducted and the number and type of enforcement actions taken. If a permittee relies on Lee County to conduct these activities on its behalf, the permittee shall obtain (and, upon request, Lee County shall make available) the necessary annual report information from the County.</p> <p><i>DEP Note:</i> If "0" is reported for the number of inspections conducted and the permittee has one or more high risk facilities, please provide an explanation in Column F for why no inspections were conducted. In addition, the permittee should re-word the "NOVs / warning letters / citations issued" reporting item to more accurately reflect its particular initial enforcement activity, if necessary.</p> <p><i>DEP Note:</i> Lee County is to report ONLY the inventory of high risk facilities in the unincorporated areas of Lee County – the inventory of high risk facilities located in the co-permittees' jurisdictions are to be reported by the co-permittees. Likewise, the County is to report ONLY the high risk facility inspections it performed in the unincorporated areas of Lee County – any high risk facility inspections it performed in the co-permittees' jurisdictions are to be reported by the co-permittees. Each co-permittee is to obtain the necessary information from Lee County that pertains to its jurisdiction.</p>																																				
		<table border="1"> <thead> <tr> <th rowspan="2">Number of Facilities</th> <th rowspan="2">Number of Inspections</th> <th colspan="2">For violations discovered during a high risk inspection</th> </tr> <tr> <th>Fines issued</th> <th>Notices of Violation (NOVs) / warning letters / citations issued</th> </tr> </thead> <tbody> <tr> <td>Total high risk facilities</td> <td>0</td> <td></td> <td></td> </tr> <tr> <td>New high risk facilities added to the inventory during the current reporting period</td> <td>0</td> <td></td> <td></td> </tr> <tr> <td>Operating municipal landfills</td> <td>0</td> <td></td> <td></td> </tr> <tr> <td>Hazardous waste treatment, storage, disposal and recovery (HWTSDR) facilities</td> <td>0</td> <td></td> <td></td> </tr> <tr> <td>EPCRA Title III, Section 313 facilities (that are not landfills or HWTSDR facilities)</td> <td>0</td> <td></td> <td></td> </tr> <tr> <td>Facilities determined as high risk by the permittee through the proactive inspections as per Part III.A.7.c</td> <td>0</td> <td></td> <td></td> </tr> </tbody> </table>	Number of Facilities	Number of Inspections	For violations discovered during a high risk inspection		Fines issued	Notices of Violation (NOVs) / warning letters / citations issued	Total high risk facilities	0			New high risk facilities added to the inventory during the current reporting period	0			Operating municipal landfills	0			Hazardous waste treatment, storage, disposal and recovery (HWTSDR) facilities	0			EPCRA Title III, Section 313 facilities (that are not landfills or HWTSDR facilities)	0			Facilities determined as high risk by the permittee through the proactive inspections as per Part III.A.7.c	0							None in District
Number of Facilities	Number of Inspections	For violations discovered during a high risk inspection																																			
		Fines issued	Notices of Violation (NOVs) / warning letters / citations issued																																		
Total high risk facilities	0																																				
New high risk facilities added to the inventory during the current reporting period	0																																				
Operating municipal landfills	0																																				
Hazardous waste treatment, storage, disposal and recovery (HWTSDR) facilities	0																																				
EPCRA Title III, Section 313 facilities (that are not landfills or HWTSDR facilities)	0																																				
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	Other facilities determined as high risk by the permittee (that are <u>not</u> facilities identified through the proactive inspections)			0					
Part III.A.8.b	<b>Industrial and High-Risk Runoff — Monitoring for High Risk Industries</b>								
	<p>Sampling of the discharge to the stormwater system may be required on an as-needed basis in the event that inspections of high-risk facilities disclose suspected illicit discharges to the MS4. New high-risk industrial facilities as defined in 40 CFR 122.26(d)(2)(iv)(C) must be evaluated to determine if the new discharge is contributing a substantial pollutant load to the MS4. The evaluation may include site-specific monitoring. Report the number of high risk facilities sampled. If a permittee relies on Lee County to conduct these activities on its behalf, the permittee shall obtain (and, upon request, Lee County shall make available) the necessary annual report information from the County.</p> <p><i>DEP Note: Lee County is to report ONLY the number of high risk facilities in the unincorporated areas of Lee County that were sampled – the high risk facilities located in the co-permittees' jurisdictions that were sampled by the County are to be reported by the co-permittees.</i></p>								
	High risk facilities sampled			0					
Part III.A.9.a	<b>Site Runoff — Site Planning and Non-Structural and Structural Best Management Practices – Not applicable to CDDs, WCDs, DDs</b>								
Part III.A.9.b	<b>Construction Site Runoff — Inspection and Enforcement</b>								
	<p>As an attachment to the Year 1 Annual Report, the permittee shall submit a written plan that details the standard operating procedures for implementation of the stormwater, erosion and sedimentation inspection program for construction sites discharging stormwater to the MS4. The permittee shall implement the plan for inspecting construction sites immediately upon written approval by the Department. Prior to Department approval, the permittee shall continue to perform inspections in accordance with its previously developed construction site inspection procedures. Report on the inspection program for privately-operated and permittee-operated construction sites, including the number of active construction sites during the reporting year, the number of inspections of active construction sites, the percentage of active construction sites inspected, and the number and type of enforcement actions / referrals taken.</p> <p><i>DEP Note: If "0" is reported in Column C for the number of inspections conducted, please provide an explanation in Column F of why no inspections were conducted. If the number of inspections reported is equal to or less than the number of active construction sites, or the percentage inspected is less than 100%, please provide an explanation in Column F. In addition, the permittee should re-word the "NOVs / warning letters / citations issued" reporting item to more accurately reflect its particular initial enforcement activity, if necessary.</i></p> <p><i>DEP Note: Refer to Part III.A.9.b of the permit for what must be included in the construction site inspection program plan. Please provide the title of the attached plan in Column D and the name of the entity who finalized the plan in Column E.</i></p>								
	PERMITTEE SITES: Active construction sites			0					
	PERMITTEE SITES: Inspections of active construction sites for proper stormwater, erosion and sedimentation BMPs			0					
	PERMITTEE SITES: Percentage of active construction sites inspected			0					
	PRIVATE SITES: Active construction sites			0					ILA with Lee County, all remaining
	PRIVATE SITES: Inspections of active construction sites for proper stormwater, erosion and sedimentation BMPs			0					

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A.	B.			C.	D.	E.	F.	
Permit Citation/ SWMP Element	Permit Requirement/Quantifiable SWMP Activity			Number of Activities Performed	Documentation / Record	Entity Performing the Activity	Comments	
	<b>PRIVATE SITES: Percentage of active construction sites inspected</b> <b>Notices of Violation (NOVs) / warning letters / citations issued</b> <b>Stop Work Orders issued</b> <b>Fines issued</b>			0			construction sites less than 1 acre	
	<b>Year 1 ONLY: Attach the written construction site inspection program plan</b>			0				
				0				
				0				
<b>Part III.A.9.b</b>	<p>In Year 1 of the permit, develop and implement the legal authorities necessary to carry out all inspection, surveillance and monitoring procedures to determine compliance with local codes, regulations, and permits regarding stormwater erosion and sedimentation controls for construction activities / sites. This includes the legal authority to take legal action to eliminate violations.</p> <p>Develop a report that identifies the specific ordinance, permit, covenant, contract, order, inter-jurisdictional agreement, etc. that provides the necessary legal authority to:</p> <ol style="list-style-type: none"> <li>1. Conduct inspection, surveillance, and monitoring activities on construction sites;</li> <li>2. Require compliance with conditions in ordinances, permits, contracts or orders; and</li> <li>3. Take enforcement actions to eliminate violations.</li> </ol> <p><b>Year 1 ONLY: Attach the written the legal authority report and copies of the applicable legal authorities</b></p>							
<b>Part III.A.9.c</b>	<b>Construction Site Runoff — Site Operator Training</b>							
	<p>During Year 1 of the permit, develop and implement a written plan for stormwater training / outreach for construction site plan reviewers, site inspectors and site operators. Provide training for permittee personnel (employed by <u>or under contract with</u> the permittee) involved in the site plan review, inspection or construction of stormwater management, erosion, and sedimentation controls. Also provide training for private construction site operators. All permittee inspectors (employed by or under contract with the permittee) of construction sites shall be certified through the Florida Stormwater, Erosion and Sedimentation Control Inspector Training program, or an equivalent program approved by the Department. Refresher training shall be provided annually. <b>Report the type of training activities, the number of inspectors, site plan reviewers and site operators trained (both in-house and outside training), and the number of private construction site operators trained by the permittee.</b></p> <p><i>DEP Note: If "0" is reported for any of these reporting items, please include in Column F an explanation of why training was not provided to / obtained by the permittee's staff and private construction site operators during the applicable reporting year.</i></p> <p><i>DEP Note: The permittee should report only the number of staff and private construction site operators trained / certified during the applicable reporting year, and then note in Column F the number of staff who were previously trained / certified. Private site operator training can include pre-construction meetings.</i></p>							
		<b>Inspector Certification Training</b>	<b>Non-Inspector Initial Training (non-certification)</b>	<b>Refresher Training</b>				
	<b>Permittee construction site inspectors</b>	0						No onsite personnel
	<b>Permittee construction site plan reviewers</b>		0					No reviewers
	<b>Permittee construction</b>		0					No permittee

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Permit Citation/ SWMP Element	Permit Requirement/Quantifiable SWMP Activity			Number of Activities Performed	Documentation / Record	Entity Performing the Activity	Comments
	site operators						sites
	Private construction site operators		0				ILA with Lee County

**SECTION VIII. EVALUATION OF THE STORMWATER MANAGEMENT PROGRAM (SWMP)**

A.	Permit Citation/ SWMP Element	SWMP EVALUATION
A.	<b>Part II.A.1 Structural control inspection and maintenance</b>	Strengths: Structural controls have SFWMD ERP permit certification.
		Weaknesses: None
		SWMP Revisions to address deficiencies:
	<b>Part II.A.2 Significant redevelopment</b>	Strengths: Not Applicable to CDD.
		Weaknesses:
		SWMP Revisions to address deficiencies:
	<b>Part II.A.3 Roadways</b>	Strengths: Not applicable, private roads within District.
		Weaknesses: None
		SWMP Revisions to address deficiencies:
	<b>Part II.A.4 Flood control</b>	Strengths: Stormwater facilities have SFWMD permit and certification process applies.
		Weaknesses: None
		SWMP Revisions to address deficiencies:
	<b>Part II.A.5 Waste TSD Facilities</b>	Strengths: Not applicable, none in District.
		Weaknesses: None
		SWMP Revisions to address deficiencies:

**SECTION VIII. EVALUATION OF THE STORMWATER MANAGEMENT PROGRAM (SWMP)**

	<b>Part II.A.5 Waste TSD Facilities</b>	Strengths: see above
		Weaknesses:
		SWMP Revisions to address deficiencies:
	<b>Part II.A.6 Pesticide, herbicide, fertilizer application</b>	Strengths: Lee County landscape ordinance and contractor licensing process.
		Weaknesses: None
		SWMP Revisions to address deficiencies:
	<b>Part II.A.7 Illicit Discharge Detection and Elimination</b>	Strengths: Lack of typical violating facilities
		Weaknesses: None
		SWMP Revisions to address deficiencies:
	<b>Part II.A.8 High Risk Industry Runoff</b>	Strengths: None in District.
		Weaknesses: None
		SWMP Revisions to address deficiencies:
	<b>Part II.A.9 Construction Site Runoff</b>	Strengths: Coordination and support by lead co-permittee, Lee County, through Interlocal Agreement
		Weaknesses: none
		SWMP Revisions to address deficiencies:

**SECTION IX. CHANGES TO THE STORMWATER MANAGEMENT PROGRAM (SWMP) ACTIVITIES (Not Applicable In Year 4)**

<b>A.</b>	<b>Permit Citation/ SWMP Element</b>	<b>Proposed Changes to the Stormwater Management Program Activities Established as Specific Requirements Under Part III.A of the Permit (Including the Rationale for the Change) — REQUIRES DEP APPROVAL PRIOR TO CHANGE IF PROPOSING TO REPLACE OR DELETE AN ACTIVITY.</b> <i>DEP Note: There may be changes deemed necessary after developing / reviewing your plans and SOPs as per Part III.A of the permit, after completing your SWMP evaluation as per Part VI.B.2 of the permit, or due to a TMDL / BMAP as per Part VIII.B of the permit.</i>

**SECTION IX. CHANGES TO THE STORMWATER MANAGEMENT PROGRAM (SWMP) ACTIVITIES (Not Applicable In Year 4)**

B.	Permit Citation/ SWMP Element	<b>Changes to the Stormwater Management Program Activities NOT Established as Specific Requirements Under Part III.A of the Permit (Including the Rationale for the Change)</b> <i>DEP Note: There may be changes deemed necessary after developing / reviewing your plans and SOPs as per Part III.A of the permit, after completing your SWMP evaluation as per Part VI.B.2 of the permit, or due to a TMDL / BMAP as per Part VIII.B of the permit.</i>



## CHECKLIST A: ATTACHMENTS TO BE SUBMITTED WITH THE ANNUAL REPORTS

Below is a list of items required by the permit that may need to be attached to the annual report. Please check the appropriate box to indicate whether the item is attached or is not applicable for the current reporting period. Please provide the number and the title of the attachments in the blanks provided.

Attached	N/A	Rule / Permit Citation	Required Attachment	Attachment Number	Attachment Title
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Part II.F	<b>EACH ANNUAL REPORT:</b> If program resources have decreased from the previous year, a discussion of the impacts on the implementation of the SWMP.		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Part III.A.1	<b>EACH ANNUAL REPORT:</b> An explanation of why the minimum inspection frequency in Table II.A.1.a was not met, if applicable.		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Part III.A.4	<b>EACH ANNUAL REPORT:</b> A list of the flood control projects that did <u>not</u> include stormwater treatment and an explanation for each of why it did not, if applicable.		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Part III.A.7.a	<b>EACH ANNUAL REPORT:</b> A report on amendments / changes to the legal authority to control illicit discharges, connections, dumping, and spills, if applicable.		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Part V.B.9	<b>EACH ANNUAL REPORT:</b> Reporting and assessment of monitoring results. <b>[Also addressed in Section III of the Annual Report Form]</b>	1	Monitoring Results
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Part VI.B.2	<b>EACH ANNUAL REPORT:</b> An evaluation of the effectiveness of the SWMP in reducing pollutant loads discharged from the MS4 that, <u>at a minimum</u> , must include responses to the questions listed in the permit.	2	Water Quality Assessment
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Part VIII.B.3.e	<b>EACH ANNUAL REPORT:</b> A status report on the implementation of the requirements in this section of the permit and on the estimated load reductions that have occurred for the pollutant(s) of concern.		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Part VIII.B.4.f	<b>EACH ANNUAL REPORT after approval of the BPCP:</b> The status of the implementation of the Bacterial Pollution Control Plan (BPCP).		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Part III.A.1	<b>YEAR 1:</b> An inventory of all known major outfalls and a map depicting the location of the major outfalls (hard copy or CD-ROM).		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Part III.A.3	<b>YEAR 1:</b> If have curbs and gutters but no street sweeping program, an explanation of why no street sweeping program and the alternate BMPs used or planned.		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Part III.A.6	<b>YEAR 1 or YEAR 2:</b> A copy of the adopted Florida-friendly Ordinance, if applicable.		
<input type="checkbox"/>	<input type="checkbox"/>	Part III.A.7.c	<b>YEAR 1:</b> A proactive illicit discharge / connection / dumping inspection program plan.		
<input type="checkbox"/>	<input type="checkbox"/>	Part III.A.9.b	<b>YEAR 1:</b> A construction site inspection program plan. <b>[For approval by DEP]</b>		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Part III.A.2	<b>YEAR 2:</b> A summary report of a review of codes and regulations to reduce the stormwater impact from new development / redevelopment.		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Part V.A.2	<b>YEAR 3:</b> Estimates of annual pollutant loadings and EMCs, and a table comparing the current calculated loadings with those from the previous two Year 3 ARs.		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Part III.A.2	<b>YEAR 4:</b> A follow-up report on plan implementation of changes to codes and regulations to reduce the stormwater impact from new development / redevelopment.		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Part V.A.3	<b>YEAR 4:</b> If the total annual pollutant loadings have not decreased over the past two permit cycles, revisions to the SWMP, as appropriate.		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Part V.B.3	<b>YEAR 4:</b> The monitoring plan (with revisions, if applicable).		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Part VII.C	<b>YEAR 4:</b> An application to renew the permit.		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Part VIII.B.3.d	<b>YEAR 4:</b> A TMDL Implementation Plan / Supplemental SWMP.		

## CHECKLIST B: THE REQUIRED ANNUAL REVIEWS OF WRITTEN STANDARD OPERATING PROCEDURES (SOPs) & PLANS

The permit requires annual review, and revision if needed, of written Standard Operating Procedures (SOPs) and plans (e.g., public education and outreach, training, inspections). Please indicate your review status below. **If you have made revisions that need DEP approval, you must complete Section VIII.A of the annual report.**

Did not complete review of existing SOP / Plan	Developed new written SOP / Plan	Reviewed & <u>no revision needed</u> to existing SOP / Plan	Reviewed & <u>revised</u> existing SOP / Plan	Permit Citation	Description of Required SOPs / Plans
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Part III.A.1	SOP and/or schedule of inspections and maintenance activities of the structural controls and roadway stormwater collection system.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Part III.A.2	SOP for development project review and permitting procedures and/or local codes and regulations for new development / areas of significant development.
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Part III.A.3	SOP for the litter control program.
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Part III.A.3	SOP for the street sweeping program.
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Part III.A.3	SOP for inspections of equipment yards and maintenance shops that support road maintenance activities.
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Part III.A.5	SOP for inspections of waste treatment, storage, and disposal facilities not covered by an NPDES stormwater permit.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Part III.A.6	Plan for public education and outreach on reducing the use of pesticides, herbicides and fertilizer.
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Part III.A.6	SOP for reducing the use of pesticides, herbicides and fertilizer, and for the proper application, storage and mixing of these products.
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>Part III.A.7.c</b>	<b>Plan for proactive illicit discharge / connections / dumping inspections.*</b>
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Part III.A.7.c	SOP for reactive illicit discharge / connections / dumping investigations.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Part III.A.7.c	Plan for illicit discharge training.
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Part III.A.7.d	SOP for spill prevention and response efforts.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Part III.A.7.d	Plan for spill prevention and response training.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Part III.A.7.e	Plan for public education and outreach on how to identify and report the illicit discharges and improper disposal to the MS4.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Part III.A.7.f	Plan for public education and outreach on the proper use and disposal of oils, toxics and household hazardous waste.
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Part III.A.7.g	SOP to reduce / eliminate sanitary wastewater contamination of the MS4.
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Part III.A.8	SOP for inspections of high risk industrial facilities.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Part III.A.9.a	SOP for construction site plan review for stormwater, erosion and sedimentation controls, and ERP and CGP coverage.
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>Part III.A.9.b</b>	<b>Plan for inspections of construction sites.*</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Part III.A.9.c	Plan for stormwater, erosion and sedimentation BMPs training.

\* Revisions to these plans require DEP approval – please complete Section VIII.A of the annual report.

**CHECKLIST C: ADDITIONAL ATTACHMENTS TO BE SUBMITTED WITH THE YEAR 1 ANNUAL REPORT – NEW PERMITTEES ONLY**

Below is a list of **additional** items required by the permit to be submitted with the Year 1 Annual Report **by the new permittees ONLY: Catalina at Winkler Preserve CDD, CFM CDD, Colonial Country Club CDD, Heritage Palms CDD, Lucaya CDD, Miromar Lakes CDD, and River Hall CDD.** Please enter the number and the title of the attachments in the blanks provided.

Attached	Rule / Permit Citation	Required Attachment	Attachment Number	Attachment Title
<input type="checkbox"/>	Part III.A.3	<b>YEAR 1:</b> A description of the litter control program.		
<input type="checkbox"/>	Part III.A.3	<b>YEAR 1:</b> A description of the street sweeping program.		
<input type="checkbox"/>	Part III.A.3	<b>YEAR 1:</b> A description of the inspection program for the applicable municipally-owned or operated equipment yards and maintenance shops.		
<input type="checkbox"/>	Part III.A.5	<b>YEAR 1:</b> A description of the inspection program for municipal waste treatment, storage, and disposal facilities not covered by an NPDES stormwater permit.		
<input type="checkbox"/>	Part III.A.7.a	<b>YEAR 1:</b> Copies of the legal authorities that allow the permittee to control illicit discharges into the MS4, and to require compliance with stormwater BMPs in permits, contracts, and orders.		
<input type="checkbox"/>	Part III.A.7.c	<b>YEAR 1:</b> A description of the reactive illicit discharge / connection / dumping investigation program.		
<input type="checkbox"/>	Part III.A.9.a	<b>YEAR 1:</b> Copies of the applicable legal authorities and a detailed description of the program for construction site plan review.		

**REMINDER LIST OF THE TMDL / BMAP REPORTS TO BE SUBMITTED SEPARATELY FROM AN ANNUAL REPORT**

Rule / Permit Citation	Report Title	Due Date
Part VIII.B.3.a	<b>6 MONTHS from effective date of permit:</b> TMDL Prioritization Report.	3/13/12
Part VIII.B.3.b	<b>12 MONTHS from effective date of permit:</b> TMDL Monitoring and Assessment Plan.	9/13/12
Part VIII.B.3.c	<b>6 MONTHS from receiving analyses from the lab:</b> TMDL Monitoring Report.	TBD
Part VIII.B.4	<b>30 MONTHS from start date per TMDL Prioritization Report:</b> A Bacterial Pollution Control Plan (BPCP).	TBD

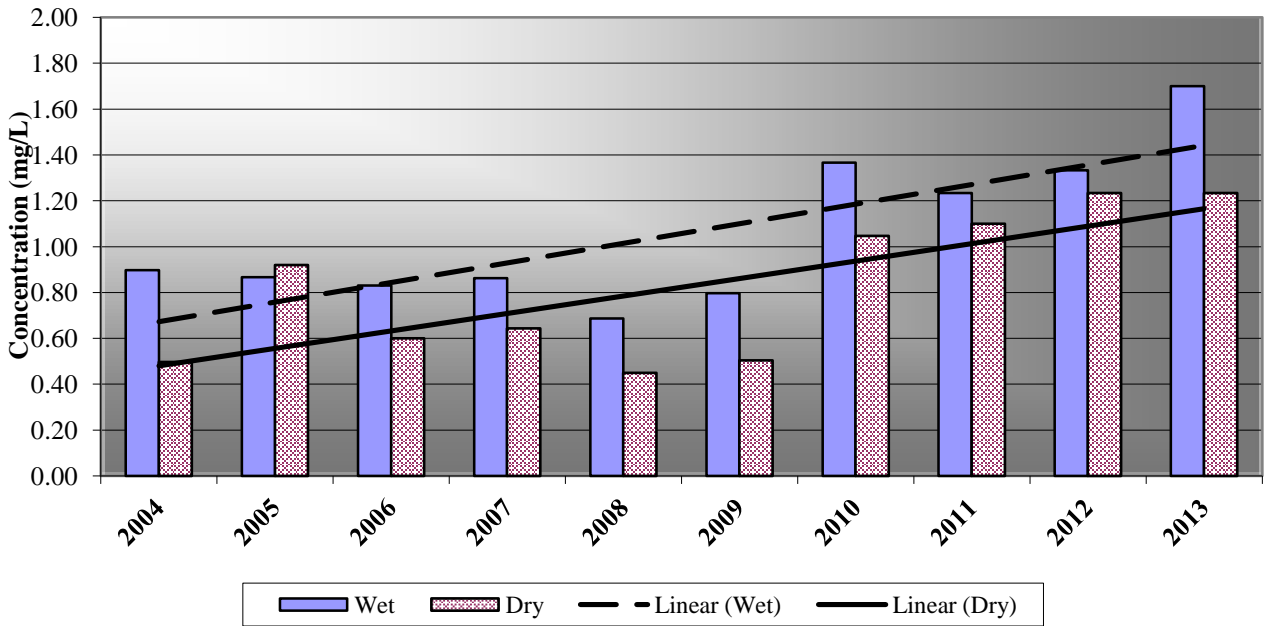
## BMAP Reporting

MS4 permittees are NOT required to submit the annual report required by any BMAP that applies to them since the NPDES Stormwater Staff can obtain them from the department's Watershed Planning and Coordination staff. However, to assure that the stormwater staff are aware of which BMAPs apply to the MS4 permittees and when the latest BMAP annual report was submitted, please complete the information below, if applicable:

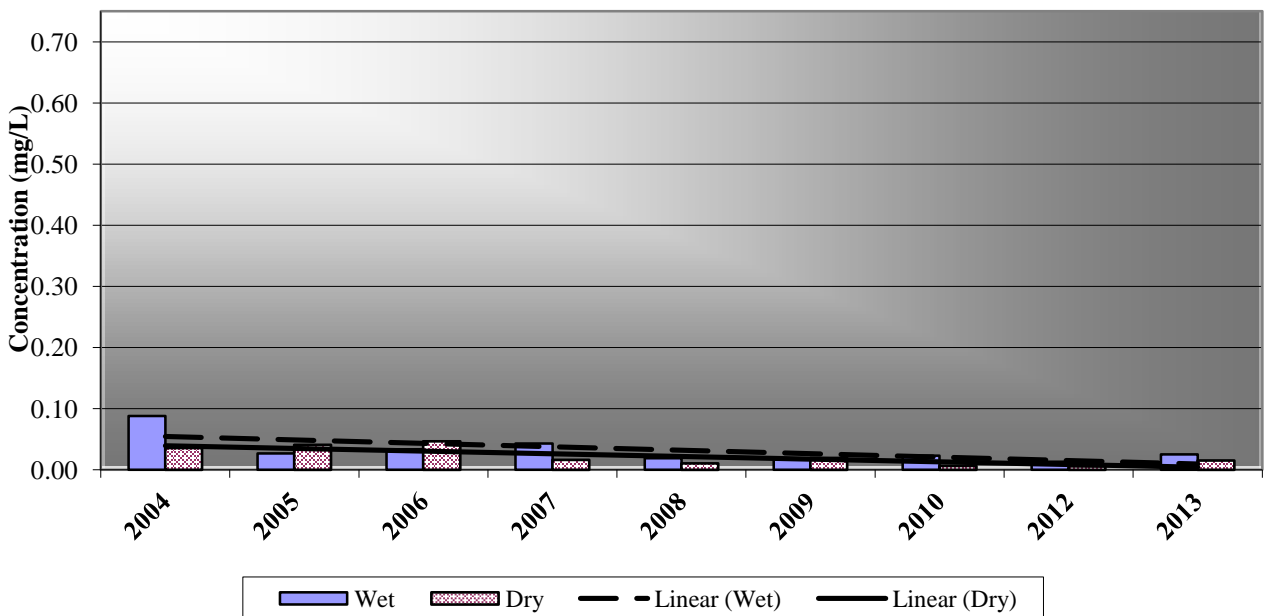
Rule/Permit Citation	BMAP Title	Date BMAP Annual Report Submitted to DEP
Part VIII.B.2		
Part VIII.B.2		
Part VIII.B.2		
Part VIII.B.2		

**END OF REVISED TAILORED MS4 AR FORM  
CYCLE 3 PERMIT**

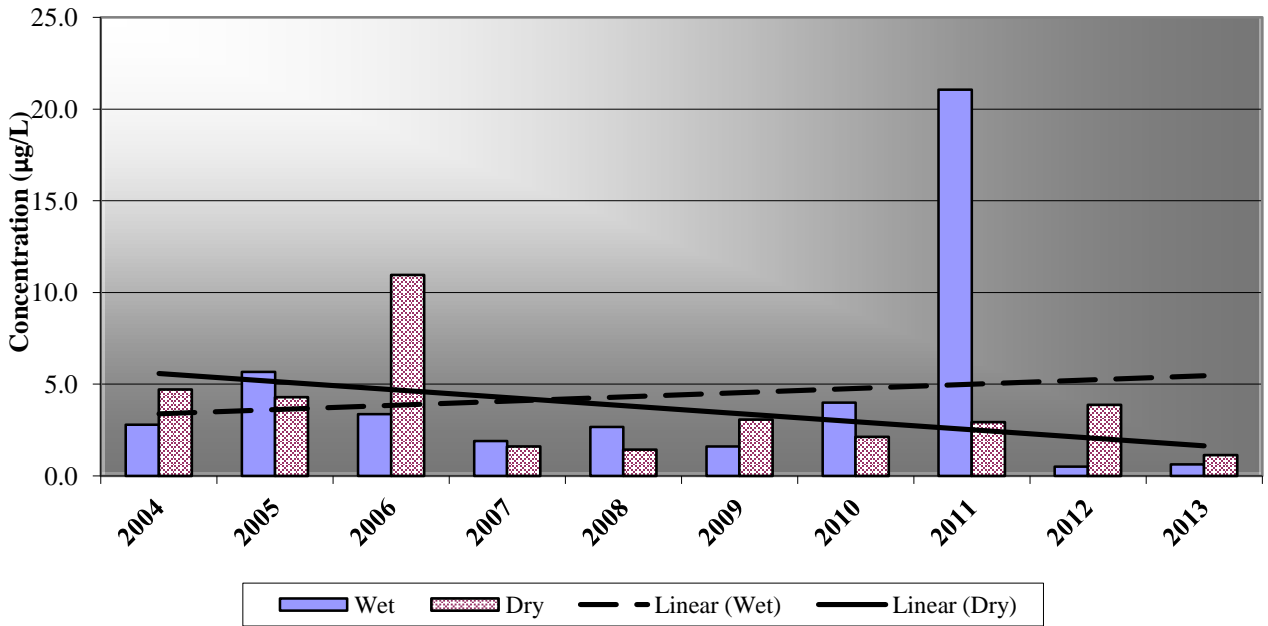
**Miromar Lakes CDD (Estero Basin 47A-28GR)  
Total Nitrogen**



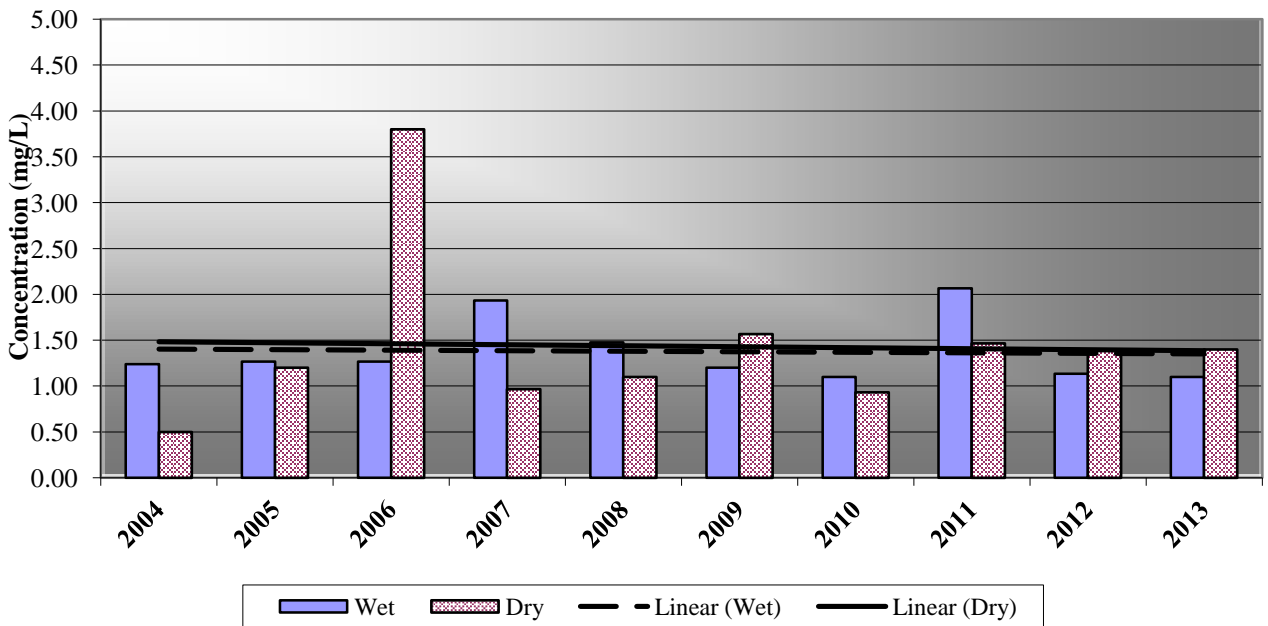
**Miromar Lakes CDD (Estero Basin 47A-28GR)  
Total Phosphorus**



**Miromar Lakes CDD (Estero Basin 47A-28GR)  
Chlorophyll a**



**Miromar Lakes CDD (Estero Basin 47A-28GR)  
Biological Oxygen Demand**





## Memorandum

**Dated:** April 1, 2014  
**To:** James P. Ward. District Manager  
**From:** Paul Cusmano, Asset Manager (CGA)  
**Subject:** Asset Management

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### PROJECT DIVISION

#### Storm Water Inspection

Inspection is ongoing for the Storm Water System belonging to MLCDD. Upon completion, a detailed report will be submitted for the Board's review.

#### Berm Access

The current land owner has denied access to the berm thru his property. Due to liability reasons, the owner would prefer that their current landscape vendor to handle the maintenance.

1. Scope of work and contract requirements are being prepared and sent to their vendor
2. Review of their vendor's qualification is in progress
3. Current vendor for the CDD is working on a cost credit from their contract.

#### Solution:

If vendor meets all professional, insurance, cost and quality requirements, it is recommended the CDD contract with said vendor for the time needed to gain other access to this parcel.

Building Code Services  
Coastal Engineering  
Code Enforcement  
Construction Engineering & Inspection  
Construction Services  
Contract Government  
Data Technologies & Development  
Emergency Management Services  
Engineering  
Governmental Services  
Indoor Air Quality  
Landscape Architecture & Environmental Services  
Municipal Engineering Planning  
Public Administration  
Redevelopment & Urban Design  
Renewable Energy  
Resort Development  
Surveying & Mapping  
Transportation Planning & Traffic Engineering  
Utility & Community Maintenance Services  
Water Resources Management

1800 Eller Drive, Suite 600  
Fort Lauderdale, FL 33316  
Phone: 954.921.7781  
Fax: 954.921.8807



### Landscape and Irrigation

Due to the ongoing issue with the Ficus White fly and the Coconut Spiraling White fly, there is a need to treat the infestation to protect the existing trees and hedges. This was discussed at the last meeting. An independent inspection was made of the existing trees affected by the White fly and in the inspector's opinion we should be spraying the Ficus and Coconut Palms now instead of later.

Bids are being sought to perform this work and it is anticipated that a budget amendment in the amount of approximately \$50,000 will be required to fund this work.

Additionally, this item will be added to the work program for FY 2015 for consideration.

### Ongoing Maintenance

As the summer and rainy season approaches, the retention areas need to be cleaned to ensure proper functioning. We have received bids from two companies as follows:

- |    |                    |   |
|----|--------------------|---|
| a. | MRI                | \$8,329.00 + Grading \$ 2,500.00 (Total \$10,829) |
| b. | Estate Landscaping | \$10,500.00                                       |

To eliminate future flooding, a budget amendment is required in the amount of \$10,500.00 to fund this work.

It is recommended that the budget amendment be approved to complete the necessary maintenance.

Building Code Services  
Coastal Engineering  
Code Enforcement  
Construction Engineering & Inspection  
Construction Services  
Contract Government  
Data Technologies & Development  
Emergency Management Services  
Engineering  
Governmental Services  
Indoor Air Quality  
Landscape Architecture & Environmental Services  
Municipal Engineering  
Planning  
Public Administration  
Redevelopment & Urban Design  
Renewable Energy  
Resort Development  
Surveying & Mapping  
Transportation Planning & Traffic Engineering  
Utility & Community Maintenance Services  
Water Resources Management

1800 Eller Drive, Suite 600  
Fort Lauderdale, FL 33316  
Phone: 954.921.7781  
Fax: 954.921.8807



**Miromar Lakes Community Development District  
Budget Changes and Additions - FY 2014 and FY 2015**

Project	FY 2014 Budget	FY 2014 Budget Additions	FY 2015 Initial Budget Projections	Comments
<b>Storm Water System</b>				
<i>Storm system inspection</i>			\$ 5,000.00	Cost for inspection of all storm belonging to the CDD. Estimate 1 week inspection time
<i>Storm maintenance program</i>			\$ 15,000.00	budget number to clean existing Storm System
Bulrush removal			\$ 13,000.00	Removal of Bulrush along golf course side of pond
Lake Grass - Removal			\$ 18,000.00	Removal of over growth thru out
Lake Bank Maintenance	\$2,500.00		\$ 5,000.00	Increase to control additional growth
Aerator and Fountain			\$ 50,000.00	Repair/Replacement of 40 existing diffusers
Retention Area Maintenance			\$ 2,750.00	Add to vendor contract
Retention Area cutting (VL)		\$10,500.00		Clean up of retention area
Retention Area (2)			\$ 12,000.00	Waiting bid to clean 2nd retention area. Budget set based on bids from retention area #1
<b><u>Misc SFWMD pending</u></b>				
Revised final elevation of structures			\$ 3,000.00	control structures need revised

**Miromar Lakes Community Development District  
Budget Changes and Additions - FY 2014 and FY 2015**

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**Landscape/Irrigation Maintenance Program**

<i>Ficus Whitefly (hedge)</i>	\$23,625.00	\$	23,625.00	On going maintenance required
<i>Ficus Whitefly (trees)</i>	\$19,202.50	\$	19,202.50	On going maintenance required Required to maintain trees. Inspected yearly to see if treatment is to continue
<i>Coconut Spiraling Whitefly</i>	\$6,239.75	\$	6,239.75	
<i>Contingency for additional spraying</i>			\$ 10,000.00	
 <i>Winter/Summer Plantings</i>	 \$25,000.00		 \$ 40,000.00	 Increase to \$40k for infill planting Pump Rep'l - Ben Hill Griffin - Approved 02/2014
<i>Location ID # 4032</i>	\$10,703.81			

**Totals:    \$27,500.00    \$70,271.06    \$ 222,817.25**

**Estimated ERU's - FY 2015                    2,236**  
**Estimated Additional Cost/ERU - FY 2015    \$            106.63**

Miromar Lakes Community Development District  
Exhibit B

CALVIN, GIORDANO & ASSOCIATES, INC.																		
13-5692 MIROMAR LAKES CDD																		
Agreement Terms																		
Description of Service	Hourly Rate	Hours	Total Fee	Comped September 2013 Hours	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	YTD	Budget Variance
<b>WATER MANAGEMENT SERVICES</b>																		
Procurement and Bidding Services	\$ 100.00	18	\$ 1,800.00		2	1.5	0.5	0.5									4.5	13.50
Prepare Scope of Service for Contract	\$ 100.00	25	\$ 2,500.00		1	2			0.5								3.5	21.50
Prepare Specifications and Exhibits	\$ 100.00	12	\$ 1,200.00			1											1	11.00
Negotiation and Contract Execution	\$ 100.00	6	\$ 600.00	2		0.5		0.5	0.5								1.5	4.50
Operations and Maintenance Services	\$ 80.00	125	\$ 10,000.00	8	5	22.5		2	1	2							32.5	92.50
<b>Sub-Total:</b>			<b>\$ 16,100.00</b>															
<b>LANDSCAPING SERVICES</b>																		
Procurement and Bidding Services	\$ 100.00	18	\$ 1,800.00			1.5	0.5	1	1								4	14.00
Prepare Scope of Service for Contract	\$ 100.00	25	\$ 2,500.00			2			0.5	1							3.5	21.50
Prepare Specifications and Exhibits	\$ 100.00	12	\$ 1,200.00			1											1	11.00
Negotiation and Contract Execution	\$ 100.00	12	\$ 1,200.00			1		1	0.5	0.5							3	9.00
Operations and Maintenance Services	\$ 80.00	250	\$ 20,000.00	11	11	25.75		5	2	9							52.75	197.25
<b>Sub-Total:</b>			<b>\$ 26,700.00</b>															
<b>ASSET MONITORING</b>																		
Procurement and Bidding Services	\$ 100.00	12	\$ 1,200.00			1	0.5		0.5								2	10.00
Prepare Scope of Service for Contract	\$ 100.00	12	\$ 1,200.00			1											1	11.00
Prepare Specifications and Exhibits	\$ 100.00	25	\$ 2,500.00			2											2	23.00
Negotiation and Contract Execution	\$ 100.00	25	\$ 2,500.00			2			0.5								2.5	22.50
Operations and Maintenance Services	\$ 80.00	100	\$ 8,000.00	3	3	8.25		8		6							25.25	74.75
<b>Sub-Total:</b>			<b>\$ 15,400.00</b>															
<b>ADMINISTRATIVE MATTERS</b>																		
Maintain electronic files, attendance at Board Meeting, general matters (all)	\$ 70.00	100	\$ 7,000.00	26	31	24	18	6	11	7							97	3.00
<b>Total:</b>			<b>\$ 65,200.00</b>	<b>50</b>	<b>53</b>	<b>97</b>	<b>19.5</b>	<b>24</b>	<b>18</b>	<b>25.5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>237</b>	<b>540</b>

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*Miromar Lakes Community Development District*

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*Financial Statements*

*February 28, 2014*



*Prepared by:*

*JPWARD AND ASSOCIATES LLC*

*2041 NE 6TH TERRACE*

*FORT LAUDERDALE, FLORIDA 33305*

*E-MAIL: WARD9490@COMCAST.NET*

*PHONE: (954) 658-4900*

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*Miromar Lakes Community Development District*

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<i>Series 2012 Bonds</i>	<i>8</i>

*JPWard & Associates, LLC*

*513 NE 13th Avenue*

*Fort Lauderdale, Florida 33301*

**Miromar Lakes Community Development District  
Balance Sheet  
for the Period Ending February 28, 2014**

	Governmental Funds							Totals (Memorandum Only)
	Debt Service Funds				Account Groups			
	General Fund	Series 2003	Series 2012	Capital Project Fund	General Long Term Debt	General Fixed Assets		
<b>Assets</b>								
<b>Cash and Investments</b>								
General Fund - Invested Cash	\$ 707,718	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 707,718
Debt Service Fund								
Interest Account	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-
Reserve Account	-	2,059,120	417,878	-	-	-	-	2,476,998
Revenue	-	150,446	912,616	-	-	-	-	1,063,062
Prepayment Account	-	2,315	0	-	-	-	-	2,315
Deferred Cost Account	-	-	-	-	-	-	-	-
Cost of Issuance	-	-	-	-	-	-	-	-
Escrow Deposit Fund	-	-	-	-	-	-	-	-
<b>Due from Other Funds</b>								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
<b>Market Valuation Adjustments</b>								
Accrued Interest Receivable	-	-	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-
<b>Amount Available in Debt Service Funds</b>	-	-	-	-	3,542,375	-	-	3,542,375
<b>Amount to be Provided by Debt Service Funds</b>	-	-	-	-	32,987,625	-	-	32,987,625
<b>Investment in General Fixed Assets (net of depreciation)</b>	-	-	-	-	-	40,376,020	-	40,376,020
<b>Total Assets</b>	<u>\$ 707,718</u>	<u>\$ 2,211,881</u>	<u>\$ 1,330,494</u>	<u>\$ -</u>	<u>\$ 36,530,000</u>	<u>\$ 40,376,020</u>	<u>\$ -</u>	<u>\$ 81,156,113</u>

**Miromar Lakes Community Development District  
Balance Sheet  
for the Period Ending February 28, 2014**

	Governmental Funds							Totals (Memorandum Only)
	Debt Service Funds				Account Groups			
	General Fund	Series 2003	Series 2012	Capital Project Fund	General Long Term Debt	General Fixed Assets		
<b>Liabilities</b>								
<b>Accounts Payable &amp; Payroll Liabilities</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Other Funds</b>	-							-
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
<b>Bonds Payable</b>								-
Current Portion	-	-	-	-	-	-	-	-
Long Term	-	-	-	-	36,530,000	-	-	36,530,000
<b>Notes Payable - Miromar Development Corp</b>	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,530,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,530,000</u>
<b>Fund Equity and Other Credits</b>								
<b>Investment in General Fixed Assets</b>	-					40,376,020		40,376,020
<b>Fund Balance</b>								
<b>Restricted</b>								
Beginning: October 1, 2013 (Unaudited)	-	2,965,485	877,560	-	-	-	-	3,843,046
Results from Current Operations	-	(753,605)	452,934	-	-	-	-	(300,671)
<b>Unassigned</b>								
Beginning: October 1, 2013 (Unaudited)	535,864					-	-	535,864
Results from Current Operations	171,854					-	-	171,854
<b>Total Fund Equity and Other Credits</b>	<u>\$ 707,718</u>	<u>\$ 2,211,881</u>	<u>\$ 1,330,494</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,376,020</u>	<u>\$ -</u>	<u>\$ 44,626,113</u>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<u>\$ 707,718</u>	<u>\$ 2,211,881</u>	<u>\$ 1,330,494</u>	<u>\$ -</u>	<u>\$ 36,530,000</u>	<u>\$ 40,376,020</u>	<u>\$ -</u>	<u>\$ 81,156,113</u>

**Miromar Lakes Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through February 28, 2014**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>								
Carryforward	\$ -	\$ -	\$ -	\$ -	-	-	\$ 26,350	N/A
<b>Interest</b>								
Interest - General Checking	27	26	44	41	37	175	500	35%
<b>Special Assessment Revenue</b>								
Special Assessments - On-Roll	180	71,967	255,152	30,012	19,128	376,439	402,920	93%
Special Assessments - Off-Roll	91,748	-	-	91,748	-	183,496	362,991	51%
Note Payable - Miromar Lakes LLC	-	-	-	-	-	-	-	-
Intragovernmental Transfer In	-	-	-	-	-	-	-	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 91,955</b>	<b>\$ 71,992</b>	<b>\$ 255,197</b>	<b>\$ 121,801</b>	<b>\$ 19,165</b>	<b>560,110</b>	<b>\$ 792,761</b>	<b>71%</b>
<b>Expenditures and Other Uses</b>								
<b>Legislative</b>								
Board of Supervisor's - Fees	600	-	1,800	800	-	3,200	12,000	27%
Board of Supervisor's - Taxes	46	-	138	61	-	245	918	27%
<b>Executive</b>								
Professional Management	3,333	3,333	3,333	3,333	3,333	16,667	40,000	42%
<b>Financial and Administrative</b>								
Audit Services	-	-	-	-	-	-	5,500	0%
Accounting Services	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	18,000	18,000	18,000	100%
Arbitrage Rebate Services	-	-	500	-	-	500	1,000	50%



**Miromar Lakes Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 28, 2014**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Other Contractual Services</b>								
Legal Advertising	1,094	-	-	-	-	1,094	1,200	91%
Trustee Services	-	2,688	-	-	6,181	8,869	7,900	112%
Property Appraiser/Tax Collector Fees	-	844	-	-	1,009	1,853	2,400	77%
Bank Services	38	59	28	55	42	222	500	44%
<b>Travel and Per Diem</b>						-	-	N/A
<b>Communications &amp; Freight Services</b>								
Postage, Freight & Messenger	-	-	33	63	31	128	500	26%
<b>Insurance</b>	5,665	-	-	-	-	5,665	5,800	98%
<b>Printing &amp; Binding</b>	217	-	-	169	131	518	500	104%
<b>Website Development</b>	-	-	229	-	-	229	4,200	5%
<b>Office Supplies</b>	-	-	-	-	-	-	-	N/A
<b>Subscription &amp; Memberships</b>	175	-	-	-	-	175	175	100%
<b>Legal Services</b>								
Legal - General Counsel	1,086	-	907	1,293	1,540	4,826	15,000	32%
<b>Debt Service - Miromar Lakes LLC Note</b>	-	-	-	-	-	-	-	N/A
<b>Other General Government Services</b>								
Engineering Services - General Fund	506	302	-	-	953	1,761	10,000	18%
NPDES	-	-	1,039	-	690	1,729	7,500	23%
Asset Administration Services	-	-	-	-	11,179	11,179	7,000	160%
Other Current Charges	-	-	-	-	-	-	-	N/A
<b>Sub-Total:</b>	<b>12,761</b>	<b>7,226</b>	<b>8,007</b>	<b>5,775</b>	<b>43,090</b>	<b>76,859</b>	<b>140,093</b>	<b>55%</b>

**Miromar Lakes Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through February 28, 2014**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Stormwater Management Services</b>								
Professional Management								
Asset Management	313	313	11,179	313	-	12,117	30,000	40%
Mitigation Monitoring	-	-	-	-	-	-	500	N/A
Utility Services								
Electric - Aeration Systems	-	-	22	18	-	40	1,500	3%
Lake System								
Aquatic Weed Control	-	5,464	-	10,928	5,464	21,856	80,568	27%
Lake Bank Maintenance	-	-	-	-	-	-	2,500	0%
Water Quality Testing	-	-	-	-	-	-	2,000	0%
Water Control Structures	-	-	11,728	-	-	11,728	-	N/A
Grass Carp Installation	-	-	-	-	-	-	-	N/A
Wetland System								
Routine Maintenance	-	3,133	-	6,267	3,133	12,533	42,600	N/A
Other Current Charges	-	-	-	-	-	-	2,500	0%
Operating Supplies	-	-	-	-	-	-	-	N/A
Capital Outlay								
Aerator's	-	-	-	-	-	-	-	N/A
<b>Sub-Total:</b>	<b>313</b>	<b>8,910</b>	<b>22,929</b>	<b>17,525</b>	<b>8,597</b>	<b>58,274</b>	<b>162,168</b>	<b>36%</b>

**Miromar Lakes Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through February 28, 2014**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Landscaping Services</b>								
Professional Management								
Asset Management	938	6,371	938	938	938	10,121	45,000	22%
Utility Services								
Electric	24	-	-	-	-	24	-	N/A
Irrigation Water	-	-	-	-	1,777	1,777	6,000	30%
Repairs & Maintenance								
Public Area Landscaping	-	134	72,858	161	103,046	176,199	300,000	59%
Landscape Lighting								N/A
Irrigation System	-	-	-	-	-	-	6,000	0%
Well System	-	411				411	3,500	12%
Plant Replacement	-	-	-	3,690	-	3,690	25,000	15%
Other Current Charges								
Lee County - Ben Hill Griffin Landscape	-	40,875	-	-	-	40,875	45,000	91%
Charlotte County - Panther Habitat, Fire	-	-	-	-	-	-	-	
Operating Supplies								
Mulch	-	-	20,025	-	-	20,025	60,000	33%
<b>Sub-Total:</b>	<b>962</b>	<b>47,791</b>	<b>93,820</b>	<b>4,789</b>	<b>105,761</b>	<b>253,123</b>	<b>490,500</b>	<b>52%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 14,035</b>	<b>\$ 63,927</b>	<b>\$ 124,757</b>	<b>\$ 28,088</b>	<b>\$ 157,449</b>	<b>388,256</b>	<b>\$ 792,761</b>	<b>49%</b>
Net Increase/ (Decrease) in Fund Balance	77,920	8,065	130,440	93,713	(138,284)	171,854	-	
Fund Balance - Beginning	535,864	613,784	621,849	752,289	846,001	535,864	348,426	
<b>Fund Balance - Ending</b>	<b>\$ 613,784</b>	<b>\$ 621,849</b>	<b>\$ 752,289</b>	<b>\$ 846,001</b>	<b>\$ 707,718</b>	<b>707,718</b>	<b>\$ 348,426</b>	

**Miromar Lakes Community Development District**  
**Debt Service Fund - Series 2003 Bonds**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 28, 2014**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>								
Interest Account	-	-	-	-	-	-	-	N/A
Sinking Account	-	-	-	-	-	-	-	N/A
Reserve Account	0	11,198	0	0	0	11,199	70,000	16%
Prepayment Account	0	0	0	0	0	0	-	N/A
Revenue Account	7	8	1	1	1	18	-	N/A
<b>Special Assessment Revenue</b>								
Special Assessments - On-Roll	49	19,501	69,141	8,133	5,183	102,007	108,522	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	2,010,134	0%
<b>Operating Transfers In (From Other Funds)</b>								
	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 56</b>	<b>\$ 30,707</b>	<b>\$ 69,142</b>	<b>\$ 8,133</b>	<b>\$ 5,185</b>	<b>113,224</b>	<b>\$ 2,188,656</b>	<b>5%</b>
<b>Expenditures and Other Uses</b>								
<b>Debt Service</b>								
<b>Principal Debt Service - Mandatory</b>								
Series 2003 Bonds	\$ -		\$ -	\$ -	\$ -	-	\$ 495,000	0%
<b>Principal Debt Service - Early Redemptions</b>								
Series 2003 Bonds	-	20,000	-	-	-	20,000	-	N/A
<b>Interest Expense</b>								
Series 2003 Bonds	-	846,828	-	-	-	846,828	1,693,656	50%
<b>Operating Transfers Out (To Other Funds)</b>								
	-	-	-	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 866,828</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>866,828</b>	<b>\$ 2,188,656</b>	<b>40%</b>
Net Increase/ (Decrease) in Fund Balance	56	(836,121)	69,142	8,133	5,185	(753,605)	-	
Fund Balance - Beginning	2,965,485	2,965,542	2,129,421	2,198,563	2,206,696	2,965,485	2,883,529	
<b>Fund Balance - Ending</b>	<b>\$ 2,965,542</b>	<b>\$ 2,129,421</b>	<b>\$ 2,198,563</b>	<b>\$ 2,206,696</b>	<b>\$ 2,211,881</b>	<b>2,211,881</b>	<b>\$ 2,883,529</b>	

Prepared by:

**JPWard and Associates, LLC**

**Miromar Lakes Community Development District**  
**Debt Service Fund - Series 2012 Bonds**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 28, 2014**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>								
Interest Account	-	-	-	-	-	-	-	N/A
Sinking Account	-	-	-	-	-	-	-	N/A
Reserve Account	0	1,929	0	0	0	1,931	20,000	10%
Prepayment Account	0	0	-	-	-	0	-	N/A
Revenue Account	2	2	1	1	4	11	50	21%
<b>Special Assessment Revenue</b>								
Special Assessments - On-Roll	369	147,227	521,983	61,397	39,131	770,108	819,313	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	163,868	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-
<b>Operating Transfers In (From Other Funds)</b>								
	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 372</b>	<b>\$ 149,159</b>	<b>\$ 521,984</b>	<b>\$ 61,399</b>	<b>\$ 39,135</b>	<b>772,049.36</b>	<b>\$ 1,003,231</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>								
<b>Debt Service</b>								
<b>Principal Debt Service - Mandatory</b>								
Series 2012 Bonds	-	-	-	-	-	-	\$ 385,000	0%
<b>Principal Debt Service - Early Redemptions</b>								
Series 2012 Bonds	-	10,000	-	-	-	10,000	-	N/A
<b>Interest Expense</b>								
Series 2012 Bonds	-	309,116	-	-	-	309,116	618,231	50%
<b>Operating Transfers Out (To Other Funds)</b>								
	-	-	-	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 319,116</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>319,116</b>	<b>\$ 1,003,231</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	372	(169,957)	521,984	61,399	39,135	452,934	-	
Fund Balance - Beginning	877,560	877,932	707,976	1,229,960	1,291,359	877,560	477,729	
<b>Fund Balance - Ending</b>	<b>\$ 877,932</b>	<b>\$ 707,976</b>	<b>\$ 1,229,960</b>	<b>\$ 1,291,359</b>	<b>\$ 1,330,494</b>	<b>1,330,494</b>	<b>\$ 477,729</b>	

Prepared by:

**JPWard and Associates, LLC**

# MEMO

JPWard & Associates, LLC – 513 NE 13 Avenue, Fort Lauderdale, Florida 33301 (954) 658-4900

**To:** Board of Supervisor's  
**From:** James P. Ward, District Manager  
**Date:** April 10, 2014 (Board Meeting)  
**Re:** Fiscal Year 2014 – Meeting Outline

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- 1. May 8, 2014 (Thursday at 2:00 P.M.)**
  - a. Consideration of Proposed Fiscal Year 2015 Budget
  - b. Web Site Presentation
- 2. June 12, 2014 (Thursday at 2:00 P.M.)**
  - a. Continued Discussion of Proposed Fiscal Year 2015 Budget
- 3. July 10, 2014 (Thursday at 2:00 P.M.)**
  - a. Continued Discussion of Proposed Fiscal Year 2015 Budget
- 4. August 14, 2014 (Thursday at 2:00 P.M.)**
  - a. Continued Discussion of Proposed Fiscal Year 2015 Budget
- 5. September 11, 2014 (Thursday at 2:00 P.M.)**
  - a. Public Hearing on the Adoption of the Fiscal Year 2015 Proposed Budget.

**Unscheduled Open Items:**

- 1. Administrative Matters:**
  - a. Irrigation System Review –
    - i. Identifying firms for a cursory review of the system.
- 2. Legal Matters:**
  - a. Continuing Item – dedication of systems/properties from Developer to CDD.
- 3. Field Operation Matters: (CGA)**
  - a. Capital and Operational Budget considerations – FY 2015
  - b. Operation Items under Review:
    - i. Maintenance responsibilities Association/CDD
    - ii. Maintenance Schedule for Drainage Pipes

**Contract Termination Dates:**

<b>Company</b>	<b>Termination Date</b>	<b>Services Provided</b>	<b>Contract Amount</b>
Estate Landscaping	June 30, 2015	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	June 30, 2017	Lake/Wetland Maintenance	\$103,168.00/year
McDermitt Davis	At the completion of the FY 2017	Auditing Services	\$4,800 (FY 2013 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
Calvin Giordano & Associates	On-Going (90 days notice by the CDD to terminate)	Asset Management Services	\$65,200/year

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.