
Miromar Lakes Community Development District

Regular Meeting Agenda

February 11, 2016



Visit our Web Site at: www.miromarlakescdd.org

Prepared by:

JPWARD AND ASSOCIATES LLC

*2041 Northeast 6th Avenue
Wilton Manors, FL. 33305
E-MAIL: WARD9490@COMCAST.NET
PHONE: (954) 658-4900*

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

February 4, 2016

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, February 11, 2016, 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) January 14, 2016 Regular Matter
3. Discussion of Shoreline Management Report
4. Staff Reports
 - a) Attorney
 - b) Engineer
 - c) Asset manager
 - d) Manager
 - I. Unaudited Financial Statements – Period Ending December 31, 2015
5. Supervisor's Requests and Audience Comments
6. Adjournment

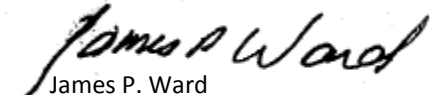
The second order of business is consideration of the minutes of the January 7, 2016 meeting.

The third order of business is to begin the discussion on a review of the District's overall water management system. This process is the very beginning of a process to have a thorough review of the system, it's operating and maintenance requirements for the future years, and to be able to open a dialogue and work with the HOA's within the community on water management systems items that are affecting the District's overall system operation.

There are four (4) communities, Ravenna, Salerno, Portofino and Navona, and the golf course that have not been turned over to the CDD, (i.e. the regulatory permits are in the name of the developer). Of those, only Portofino and the Golf Course have some items for review, the remaining three, Ravenna, Salerno and Navona, although not turned over to the CDD, there are no items to address.

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

The Fiscal Year 2016 Meeting Schedule is as follows

October 8, 2015	November 12, 2015
December 10, 2015	January 14, 2016
February 11, 2016	March 10, 2016
April 14, 2016	May 12, 2016
June 9, 2016	July 14, 2016
August 11, 2016	September 8, 2016

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

The Regular Meeting of the Miromar Lakes Community Development District's Board of Supervisors was held on Thursday, January 14, 2016, at 2:00 p.m. at the Beach Clubhouse, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913.

Board members present and constituting a quorum were:

Michael Hendershot	Chairman
David Herring	Vice Chairman
Doug Ballinger	Assistant Secretary
Alan Refkin	Assistant Secretary

Board members absent:

Burnett Donoho	Assistant Secretary
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Staff present:

James Ward	District Manager
Greg Urbancic	District Counsel
Paul Cusmano	Calvin Giordano & Associates
Bruce Bernard	Calvin Giordano & Associates
Charlie Krebs	District Engineer

Others present:

Tim Byal	Miromar Development Corporation
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1. Call to Order & Roll Call

Mr. Ward called the meeting to order at 2:00 p.m. The roll call determined that all members of the Board were present with the exception of Supervisor Donoho.

2. Consideration of Minutes

a) December 10, 2015 Regular Meeting

On Motion was made by Mr. Herring, and seconded by Mr. Refkin, to adopt the Minutes as described above, and with all in favor the motion was approved.

3. Staff Reports

a) District Attorney

Mr. Urbancic stated that the legislative session started and there are some bills pending related to CDDs and some monitoring issues. He stated that most of it will fall on Jim to the extent it passes, but he will continue to update everyone.

It was asked if there were any new developments on the lawsuit. Mr. Urbancic stated that he does not know of anything further, and that he would defer to Jim. Mr. Ward reported that the CDD is in negotiations with Alico with respect to the agreement, but Alico seems to be tied up in other litigation with the developer, so the CDD's has not risen to the level of importance at this moment in time. Mr. Ward stated that the big issue in the Settlement Agreement had to do with turbidity barriers that needed to go in. He stated that there has not been much discussion with respect to it, but it is something that Charlie, Miromar Development and Alico need to deal with. He stated that Alico wants some additional language in the Settlement Agreement that the staff has said is not going to fly with respect to monitoring. Mr. Ward stated that the turbidity barrier issue will be resolved over time. He said he spoke to Glenn a couple days ago and they decided to schedule a meeting with those individuals shortly to try to move the process forward.

Mr. Urbancic stated that although the CDD settled, the property owner **Hine (sp?)** went forward with their lawsuit and did not prevail and were not successful on any of their counts.

It was suggested that a South Florida Water Management District (SFWMD) status list be developed regarding compliance issues that can be updated for each meeting. Mr. Ward stated that staff is developing an entire report dealing with all the requirements under the SFWMD permits including all obligations, changes, and interpretations that are currently underway with the regulatory agencies. He stated that they are also developing a long term plan on how to deal with all the operating and maintenance requirements under those permits, including any capital repairs that need to occur as a result of that. Mr. Ward stated that the goal is to get this on the February agenda, but at the latest it will be on the March agenda.

b) District Engineer

Mr. Krebs stated that he had nothing further to report.

c) Asset Manager

Mr. Bernard presented the Asset Manger's report, their was a discussion on the report.

d) District Manager

Mr. Ward stated that there was significant funding received in December from taxes, and most of the outstanding legal and engineering bills have now been paid. Mr. Ward thanked Glenn, Greg, and Charlie for their patience regarding this.

Mr. Ward reported that a request from FGCU was received yesterday about an extension of a dock into the lake system, and he and Greg are in the process of looking at it. Mr. Ward stated that he will preliminarily send the request over and it will be on the next agenda. Mr. Urbancic stated that they have indicated that it is a dock and observation deck that juts out 55' from the property line which is within the University's area of exclusive control where the buoys are. He stated that it does not go into the main part of the lake. In response to a question, Mr. Urbancic responded it would be in violation of the Lake Use Agreement, as the Lake Use Agreement allows for a 35' extension. Mr. Urbancic stated that FGCU is looking for approval to have an exception to the Lake Use Agreement. Discussion ensued regarding if the exception is granted, it may open the door for other parties to potentially do it. Mr. Urbancic stated that because it is in their area of exclusive control it is reasonable for them to add this amenity to their program as it will not impact other people; visually, it will look fine. Mr. Urbancic stated that Miromar, under the Lake Use Agreement, has a 150' allowance, so if a marina was built on the Resort Village area there would be 150' extension available. Nuisance from lighting or music was discussed and it was agreed that questions like this can be addressed before anything formal is done. Mr. Urbancic asked the Board to think about issues that may arise and he will tell Steve that they need to be addressed before it is brought formally before the Board. Mr. Ward agreed and stated that anything that the Board wants done needs to be put in a formal agreement that the Board can review and approve at a Board meeting, not after the fact.

Dr. Herring stated that the Board would not want them touching one piece of ground prior to approval. Mr. Ward agreed and stated that their last minute requests need to stop.

Mr. Hendershot asked where the CDD stood on the Lake Use Committee, and whether the Lake Use Committee would be contacted about the request. He stated that he does not think diminishing the Lake Use Committee would be beneficial to the CDD. Discussion ensued regarding the Committee's jurisdiction over the area controlled by FGCU. Mr. Urbancic stated that the challenging thing is there is a Lake Use Committee that is formed of Miromar residents that is a subset of the HOA, and there is a four-party agreement between FGCU, Miromar, the CDD, and Alico West that defines the overall "big picture" use of the lake, which is where the exclusive area is defined. He stated that there has never been anything established that monitors the four-party agreement, although there needs to be, and that is why the Lake Use Committee became an "ad-

hoc" committee to do something when there was not any other apparent authority monitoring the happenings of the lake. Mr. Urbancic stated that where the CDD stops ownership of the water body, Alico West owns all the rest of the lake body. Mr. Urbancic stated that he will ensure that the Lake Use Committee is involved in the request.

4. Supervisor's Requests and Audience Comments

Nothing further.

5. Adjournment

Motion was made by Mr. Herring and seconded by Mr. Ballinger to adjourn the meeting, and with all in favor the motion was approved.

The meeting was adjourned at 2:55 p.m.

James P. Ward, Secretary

Michael Hendershot, Chairman



Memorandum

Date: February 1, 2016

To: James P. Ward. District Manager

From: Bruce Bernard – Field Manager
Paul Cusmano – Asset Manager

Subject: Miromar Lakes CDD
Asset Management Report –January 2016
CGA Project # 13-5692

Landscape Maintenance

Estate Landscaping repaired a major irrigation break within the berm on the north end of Ben Hill Griffin Parkway, north of the golf cart cross-over bridge. The area eroded due to the main break, and fill was required to be imported to reshape the contour of the existing berm (see photos attached).

Staff is presently in the process of preparing a landscape material drawing, for acceptance, to replace the existing ground plantings starting from the golf cart crossing bridge to the entrance of the golf cart maintenance facilities, on the west side berm of Ben Hill Griffin Pkwy. There is also a forty foot long section on the east side berm of Ben Hill Griffin Pkwy., adjacent to the bridge, which will also be included for replanting. These plantings to be replaced have reached their useful life cycle, and these locations need to be upgraded to maintain the Miromar Lakes CDD landscaping standards for this corridor.

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



Calvin, Giordano & Associates, Inc.

EXCEPTIONAL SOLUTIONS

Estate Landscaping has agreed to prepare the landscape ground material drawing for this project that will be submitted for approval.

Hoover Pumping Systems (Hoover) has completed the quarterly preventive maintenance inspection this month on both of the irrigation pumps operated by the CDD. Hoover checked the pump stations for withdrawal capacity against the design specifications, checked and tightened all pump station components as needed, and manually tested systems for proper operation.

Lake Maintenance

This past month the Asset Management Team has been compiling information that will be contained within the Shoreline Management Report that will be presented to the board at the February board meeting. This report will highlight Miromar Lakes subdivisions that have encountered erosion beyond the allowable extents of the SFWMD permits assigned to the CDD. Also included within this report will be proposed drainage modifications that could be implemented to help lessen erosion activities of HOA property(s) within those subdivisions.

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Code Enforcement
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Construction Services
Contract Government
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Emergency Management Services
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1800 Eller Drive, Suite 600
Fort Lauderdale, FL 33316
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Fax: 954.921.8807

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CALVIN, GORDANO & ASSOCIATES, INC.

13-5692 MIRAMAR LAKES CDD	YEAR 3	Agreement Terms			Monthly Breakdown												YTD	Budget Variance
		Hourly Rate	Hours	Total Fee	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16		
WATER MANAGEMENT SERVICES																		
Procurement and Bidding Services	\$ 100.00	12	\$ 1,200.00														0	12.00
Prepare Scope of Service for Contract	\$ 100.00	16	\$ 1,600.00														0	16.00
Prepare Specifications, Exhibits and Contract Execution	\$ 100.00	18	\$ 1,800.00				10										10	8.00
Water Quality Meetings and Reporting	\$ 100.00	15	\$ 1,500.00		2		3										7	8.00
Operations and Maintenance Services	\$ 80.00	115	\$ 9,200.00	18	14	24	26										82	33.00
Sub-Total:		176	\$ 15,300.00	18	16	27	38										99	77
LANDSCAPING SERVICES																		
Procurement and Bidding Services	\$ 100.00	18	\$ 1,800.00														0	18.00
Prepare Scope of Service for Contract	\$ 100.00	12	\$ 1,200.00	2													2	10.00
Prepare Specifications, Exhibits and Contract Execution	\$ 100.00	25	\$ 2,500.00		4	2											6	19.00
Landscape and Irrigation Site Meetings	\$ 100.00	12	\$ 1,200.00	4	3	4	3										14	(2.00)
Operations and Maintenance Services	\$ 80.00	250	\$ 20,000.00	20	22	21	12										75	175.00
Sub-Total:		317	\$ 26,700.00	26	29	27	15										97	220
ASSET MONITORING																		
Procurement and Bidding Services	\$ 100.00	10	\$ 1,000.00														0	10.00
Prepare Scope of Service for Contract	\$ 100.00	10	\$ 1,000.00	2													2	8.00
Prepare Specifications, Exhibits and Contract Execution	\$ 100.00	25	\$ 2,500.00		2	2	12										16	9.00
Regulatory Meetings, Annual Training and Monthly Inspections	\$ 100.00	45	\$ 4,500.00	4	8	8	6										26	19.00
Operations and Maintenance Services	\$ 80.00	80	\$ 6,400.00	8	8	10	8										34	46.00
Sub-Total:		170	\$ 15,400.00	14	18	20	26										78	92
ADMINISTRATIVE MATTERS																		
Maintain electronic files, attendance at Board Meeting, general matters (all)	\$ 70.00	100	\$ 7,000.00	8	8	8	10										34	66.00
Sub-Total:		100	\$ 64,400.00	8	8	8	10										34	66.00
Total: All Hours		763		66	71	82	89										308	455

Miromar Lakes Community Development District

Financial Statements

December 31, 2015



Visit our web site: www.miromarlakescdd.org

Prepared by:

JPWARD AND ASSOCIATES LLC

***2041 NE 6TH TERRACE
FORT LAUDERDALE, FLORIDA 33305
E-MAIL: WARD9490@COMCAST.NET
PHONE: (954) 658-4900***

Miromar Lakes Community Development District

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JPWard & Associates, LLC
2041 NE 6th Terrace
Fort Lauderdale, Florida 33305

**Miromar Lakes Community Development District
Balance Sheet
for the Period Ending December 31, 2015**

	Governmental Funds							Totals (Memorandum Only)
	Debt Service Funds				Account Groups			
	General Fund	Series 2012	Series 2015	Capital Project Fund	General Long Term Debt	General Fixed Assets		
Assets								
Cash and Investments								
General Fund - Invested Cash	\$ 757,029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 757,029
Debt Service Fund								
Interest Account	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-
Reserve Account	-	402,887	767,457	-	-	-	-	1,170,344
Revenue	-	856,513	356,610	-	-	-	-	1,213,123
Prepayment Account	-	0	-	-	-	-	-	0
Deferred Cost Account	-	-	-	-	-	-	-	-
Due from Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Market Valuation Adjustments								
Accrued Interest Receivable	-	-	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	1,259,400	-	-	1,259,400
Amount to be Provided by Debt Service Funds	-	-	-	-	29,005,600	-	-	29,005,600
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	40,376,020	-	40,376,020
Total Assets	\$ 757,029	\$ 1,259,400	\$ 1,124,068	\$ -	\$ 30,265,000	\$ 40,376,020	\$ -	\$ 73,781,517

**Miromar Lakes Community Development District
Balance Sheet
for the Period Ending December 31, 2015**

	Governmental Funds							Totals (Memorandum Only)
	Debt Service Funds				Account Groups			
	General Fund	Series 2012	Series 2015	Capital Project Fund	General Long Term Debt	General Fixed Assets		
Liabilities								
Accounts Payable & Payroll Liabilities	\$ 168,327	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,327
Due to Other Funds	-	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Bonds Payable	-	-	-	-	-	-	-	-
Current Portion	-	-	-	-	1,030,000	-	-	1,030,000
Long Term	-	-	-	-	29,235,000	-	-	29,235,000
Total Liabilities	<u><u>\$ 168,327</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 30,265,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 30,433,327</u></u>
Fund Equity and Other Credits								
Investment in General Fixed Assets	-	-	-	-	-	40,376,020	-	40,376,020
Fund Balance								
Restricted								
Beginning: October 1, 2015 (Audited)	-	836,409	1,670,657	-	-	-	-	2,507,065
Results from Current Operations	-	422,991	(546,589)	-	-	-	-	(123,598)
Unassigned								
Beginning: October 1, 2015 (Audited)	166,119	-	-	-	-	-	-	166,119
Results from Current Operations	422,584	-	-	-	-	-	-	422,584
Total Fund Equity and Other Credits	<u><u>\$ 588,703</u></u>	<u><u>\$ 1,259,400</u></u>	<u><u>\$ 1,124,068</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 40,376,020</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 43,348,191</u></u>
Total Liabilities, Fund Equity and Other Credits	<u><u>\$ 757,029</u></u>	<u><u>\$ 1,259,400</u></u>	<u><u>\$ 1,124,068</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 30,265,000</u></u>	<u><u>\$ 40,376,020</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 73,781,517</u></u>

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2015

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest						
Interest - General Checking	8	10	32	49	300	16%
Special Assessment Revenue						
Special Assessments - On-Roll	419	136,497	544,403	681,319	788,521	86%
Special Assessments - Off-Roll	129,967	-	-	129,967	519,869	25%
Miscellaneous Revenue	-	-	-	-	0	N/A
Intragovernmental Transfer In	-	-	-	-	-	-
Total Revenue and Other Sources:	\$ 130,394	\$ 136,506	\$ 544,435	811,335	\$ 1,308,690	62%
Expenditures and Other Uses						
Legislative						
Board of Supervisor's - Fees	-	2,000	1,000	3,000	12,000	25%
Board of Supervisor's - Taxes	-	153	77	230	918	25%
Executive						
Professional Management	3,333	3,333	3,333	10,000	40,000	25%
Financial and Administrative						
Audit Services	-	-	5,000	5,000	5,000	100%
Accounting Services	-	-	-	-	-	N/A
Assessment Roll Services	-	-	18,000	18,000	18,000	100%
Arbitrage Rebate Services	500	-	-	500	1,000	50%
Other Contractual Services						
Legal Advertising	-	-	-	-	1,200	0%
Trustee Services	-	3,091	-	3,091	7,900	39%
Property Appraiser/Tax Collector Fees	-	-	-	-	2,400	0%
Bank Services	31	43	30	105	550	19%
Travel and Per Diem						
-	-	-	-	-	-	N/A
Communications & Freight Services						
Postage, Freight & Messenger	118	-	142	260	400	65%
Insurance						
-	-	-	5,665	5,665	5,800	98%
Printing & Binding						
413	80	36	528	1,200	44%	
Website Development						
-	-	-	-	-	1,000	0%
Office Supplies						
-	-	-	-	-	-	N/A
Subscription & Memberships						
175	-	-	175	175	100%	
Legal Services						
Legal - General Counsel	-	13,130	3,965	17,095	20,000	85%
Legal - Litigation	-	7,256	17,867	25,123	-	N/A
Legal - Center Place	-	87,215	81,693	168,908	40,000	422%
Prepared by:						
Unaudited	JWARD and Associates, LLC					3

**Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2015**

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Legal - Center Place - Litigation Counsel	-	-	-	-	250,000	0%
Other General Government Services						
Engineering Services - General Fund	-	-	5,531	5,531	20,000	28%
NPDES	-	-	-	-	2,500	0%
Asset Administration Services	583	583	583	1,750	7,000	25%
Center Place	-	-	5,274	5,274	100,000	5%
Sub-Total:	5,153	116,884	148,197	270,234	537,043	50%
Stormwater Management Services						
Professional Management						
Asset Management	1,983	1,983	1,983	5,950	23,800	25%
Mitigation Monitoring	-	-	-	-	500	0%
Utility Services						
Electric - Aeration Systems	-	424	440	864	500	173%
Lake System						
Aquatic Weed Control	5,464	5,464	5,464	16,392	65,568	25%
Lake Bank Maintenance	-	-	-	-	5,000	0%
Water Quality Testing	-	-	-	-	3,800	0%
Water Control Structures	-	770	7,000	7,770	9,500	82%
Grass Carp Installation	-	-	-	-	30,000	0%
Litoral Shelf Barrier/Replanting	-	-	-	-	18,000	0%
Aeration System	-	-	-	-	3,500	0%
Wetland System						
Routine Maintenance	3,133	3,133	3,133	9,400	49,600	19%
Other Current Charges	-	-	-	-	3,000	0%
Capital Outlay						
Aerator's	-	-	-	-	9,750	0%
Sub-Total:	10,581	11,775	18,021	40,376	222,518	18%
Landscaping Services						
Professional Management						
Asset Management	2,867	2,867	2,867	8,600	34,400	25%
Utility Services						
Electric	-	-	-	-	-	N/A
Irrigation Water	-	-	-	-	5,000	0%
Repairs & Maintenance						
Public Area Landscaping	-	34,570	-	34,570	434,029	8%
Landscape Lighting	-	-	-	-	-	N/A
Irrigation System	-	-	-	-	7,500	0%
Well System	-	-	-	-	2,500	0%

Prepared by:

Unaudited

JPWARD and Associates, LLC

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2015

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Plant Replacement	-	-	-	-	20,000	0%
Other Current Charges				-		
Lee County -Ben Hill Griffin Landscape	-	34,599	-	34,599	30,000	115%
Charlotte County - Panther Habitat, Fire	-	372	-	372	700	53%
Operating Supplies						
Mulch	-	-	-	-	15,000	0%
Sub-Total:	2,867	72,408	2,867	78,141	549,129	14%
Total Expenditures and Other Uses:	\$ 18,601	\$ 201,067	\$ 169,084	388,751	\$ 1,308,690	30%
Net Increase/ (Decrease) in Fund Balance	111,794	(64,561)	375,351	422,584	-	
Fund Balance - Beginning	166,119	277,913	213,352	166,119	146,131	
Fund Balance - Ending	\$ 277,913	\$ 213,352	\$ 588,703	588,703	\$ 146,131	

Miromar Lakes Community Development District
Debt Service Fund - Series 2012 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2015

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	-	-	N/A
Interest Income						
Reserve Account*	0	1,840	0	1,841	15,000	12%
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	2	2	1	5	30	17%
Special Assessment Revenue						
Special Assessments - On-Roll	437	142,417	568,016	710,871	820,346	87%
Special Assessments - Off-Roll	-	-	-	-	164,074	0%
Special Assessments - Prepayments	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 440	\$ 144,259	\$ 568,017	712,716.30	\$ 999,450	N/A
Expenditures and Other Uses						
Debt Service						
Principal Debt Service - Mandatory						
Series 2012 Bonds	-	-	-	-	\$ 420,000	0%
Principal Debt Service - Early Redemptions						
Series 2012 Bonds	-	-	-	-	-	N/A
Interest Expense						
Series 2012 Bonds	-	289,725	-	289,725	579,450	50%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 289,725	\$ -	289,725	\$ 999,450	N/A
Net Increase/ (Decrease) in Fund Balance	440	(145,466)	568,017	422,991	-	
Fund Balance - Beginning	836,409	836,849	691,383	836,409	866,391	
Fund Balance - Ending	\$ 836,849	\$ 691,383	\$ 1,259,400	1,259,400	\$ 866,391	

Miromar Lakes Community Development District
Debt Service Fund - Series 2015 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2015

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	-	\$ 177,380	0%
Interest Income						
Reserve Account*	0	4,363	0	4,363	15,000	29%
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	2	133	1	136	-	N/A
Special Assessment Revenue						
Special Assessments - On-Roll	53	17,110	68,242	85,405	98,463	87%
Special Assessments - Off-Roll	-	-	-	-	1,410,287	0%
Special Assessments - Prepayments	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	N/A
Bond Proceeds	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 54	\$ 21,606	\$ 68,244	\$ 89,904	\$ 1,701,130	N/A
Expenditures and Other Uses						
Debt Service						
Principal Debt Service - Mandatory						
Series 2012 Bonds	-	-	-	-	\$ 610,000	0%
Principal Debt Service - Early Redemptions						
Series 2012 Bonds	-	-	-	-	-	N/A
Interest Expense						
Series 2012 Bonds	-	636,493	-	636,493	1,091,130	58%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 636,493	\$ -	636,493	\$ 1,701,130	N/A
Net Increase/ (Decrease) in Fund Balance	54	(614,887)	68,244	(546,589)	-	
Fund Balance - Beginning	1,670,657	1,670,711	1,055,824	-	-	
Fund Balance - Ending	\$ 1,670,711	\$ 1,055,824	\$ 1,124,068	(546,589)	\$ -	