

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT



AGENDA

FEBRUARY 9, 2023

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

February 2, 2023

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 9, 2023, at 2:00 P.M.** in the Library at the **Beach Clubhouse, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913.**

The following WebEx link and telephone number are provided to join/watch the meeting remotely.

<https://districts.webex.com/districts/j.php?MTID=mf70afa7b6e3048fc73ff2b4f5e1d78a9>

Access Code: **2337 225 2793**, Event Password: **Jpward**

Phone: **408-418-9388** and enter the access code **2337 225 2793**, password: **Jpward (579274** from phones) to join the meeting.

Agenda

1. Call to Order & Roll Call.
2. Consideration of Minutes:
 - I. January 12, 2022 – Regular Meeting.
3. Staff Reports.
 - I. District Attorney.
 - II. District Engineer
 - III. District Asset Manager.
 - a. Operations Report February 1, 2023.
 - IV. District Manager
 - a) ***Important Board Meeting Dates for Balance of Fiscal Year 2023.***
 1. Proposed Fiscal Year 2024 Budget - **March 9, 2023, at 2:00 P.M.**
 2. Public Hearings: Fiscal Year 2024 Budget Adoption – **May 11, 2023, at 2:00 P.M.**
 3. **June 8, 2023**, meeting moved to **June 5, 2023, at 2:00 P.M.**
 - b) Financial Statements for period ending January 31, 2023 (unaudited).
4. Supervisor's Requests and Audience Comments.

5. Announcement of Next Meeting – March 9, 2023 (proposed Budget Fiscal Year 2024 to Board).
6. Adjournment.

The first order of business is the call to order & roll call.

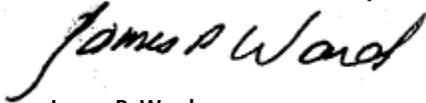
The second order of business is the consideration of the Minutes from the Miromar Lakes Community Development District Board of supervisors Regular Meeting, held on January 12, 2023.

The third order of business are staff reports by the District Attorney, District Engineer, and District Asset Manager, including the Operations Report, dated February 1, 2023. The District Manager will review financial Statements for the period ending January 31, 2023 (unaudited).

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

Sincerely yours,

Miromar Lakes Community Development District



James P. Ward
District Manager

The Fiscal Year 2023 schedule is as follows:

February 9, 2023	March 9, 2023
April 13, 2023	May 11, 2023 – Public Hearing
June 5, 2023	July 13, 2023
August 10, 2023	September 14, 2023

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

10 The Regular Meeting of the Board of Supervisors of the Miromar Lakes Community Development District
11 was held on Thursday, January 12, 2023, at 2:00 P.M. in the Library at the Beach Clubhouse, 18061
12 Miromar Lakes Parkway, Miromar Lakes, Florida 33913.
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Present and constituting a quorum:

Alan Refkin	Chair
Michael Weber	Vice Chair
Patrick Reidy	Assistant Secretary
Doug Ballinger	Assistant Secretary
Mary LeFevre	Assistant Secretary

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Also present were:

James P. Ward	District Manager
Greg Urbancic	District Attorney
Charlie Krebs	District Engineer
Bruce Bernard	Asset Manager
Richard Freeman	Asset Manager
David Caplivski	Grau and Associates

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Audience:

42 All resident's names were not included with the minutes. If a resident did not identify
43 themselves or the audio file did not pick up the name, the name was not recorded in these
44 minutes.
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FIRST ORDER OF BUSINESS

Call to Order/Roll Call

District Manager James P. Ward called the meeting to order at approximately 2:00 p.m. He conducted roll call; all Members of the Board were present, constituting a quorum.

SECOND ORDER OF BUSINESS

Consideration of Minutes

December 8, 2022 – Regular Meeting Minutes

Mr. Ward asked if there were any additions, deletions, or corrections for the Minutes. He noted he would add an audience name to the minutes for inclusion in the record.

Additions were made to the Minutes for clarity purposes.

Discussion ensued regarding the portions of the Minutes which were deemed "(indecipherable)" due to poor internet connection or due to speakers talking over one another.

49
50 Mr. Ward asked if there were any other changes to the Minutes; hearing none, he called for a motion to
51 approve the Minutes as corrected.

52
53 **On MOTION made by Ms. Mary LeFevre, seconded by Mr. Doug**
54 **Ballinger, and with all in favor, the December 8, 2022, Regular Meeting**
55 **Minutes were approved as amended.**

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57
58 **THIRD ORDER OF BUSINESS** **Consideration of Audited Financial Statements**

59
60 **Consideration of the Acceptance of the Audited Financial Statements for the Fiscal Year ended**
61 **September 30, 2022**

62
63 Mr. Ward introduced David Caplivski with Grau and Associates.

64
65 Mr. David Caplivski with Grau and Associates thanked the District’s Management and Staff. He
66 explained the Audit of Financial Statements was required by Florida Statutes and the Bond Agreements.
67 He explained the Auditor provided an opinion on whether the Financial Statements were stated in
68 accordance with GAP. He reviewed the Audited Financial Statements for the Fiscal Year ended
69 September 30, 2022. He reported the opinion on the Financial Statements was a clean, or unmodified,
70 opinion which was the best opinion a district could receive. He noted the Auditor was also required to
71 report any internal control material weaknesses or deficiencies and none were noted. He stated lastly
72 there was a letter the Florida Auditor General required which reflected a clean, unmodified opinion as
73 well. He thanked the CDD for choosing Grau and Associates.

74
75 Mr. Reidy indicated he read the Audited Financial Statements and the numbers looked fine.

76
77 Mr. Weber asked if there were any differences between the unaudited year end numbers and the
78 audited year end numbers.

79
80 Mr. Caplivski responded he was unsure, but if there were any differences, the differences would have
81 been immaterial.

82
83 Mr. Ward stated he believed the answer was no, but he would look it up. He asked if there were any
84 other questions; hearing none, he called for a motion.

85
86 **On MOTION made by Mr. Doug Ballinger, seconded by Mr. Pat Reidy,**
87 **and with all in favor, the Audited Financial Statements for the Fiscal**
88 **Year ended September 30, 2022 were accepted for purposes of**
89 **inclusion in the record.**

90
91
92 **FOURTH ORDER OF BUSINESS** **Staff Reports**

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94 **I. District Attorney**
95

96 No report.

97

98 **II. District Engineer**

99

100 **a) Continued Rip Rap Discussion**

101 **b) Lugano Detention Basin Plan**

102

103 Mr. Charlie Krebs indicated included in the Agenda Packet was the rip rap exhibit. He stated he had
104 someone go out and look at all the residential lots along the recreational lakes and identify how high
105 up the existing rip rap was and try to determine a common elevation. He reviewed the exhibit
106 explaining the various exhibit keys. He stated this chart would be used for future maintenance. He
107 noted the rip rap was not inspected to see if it was installed with filter fabric or what size material
108 was used, only what was there, which homes had it, and how far up the shore the rip rap came.

109

110 Mr. Refkin and Ms. LeFevre complemented Mr. Krebs for his work on this exhibit and Ms. LeFevre
111 noted she was surprised about the wide variety of rip rap heights.

112

113 Mr. Reidy asked if the homes which had no rip rap, should have rip rap. He asked if homes were
114 required to have rip rap.

115

116 Mr. Krebs responded homes were not required to have rip rap. He noted none of the homes on the
117 southern end of the lake went in with rip rap; rip rap was installed in areas where there might be a
118 lot of boat traffic creating wake; in the fingers of the lake where boats would be moving more slowly
119 rip rap was not installed. He stated homeowners came in and installed rip rap, mostly without
120 asking permission. He noted the original land development code for lakes indicated only 20 percent
121 of the shoreline could have rip rap, and the District asked the County to increase this to 65 percent
122 because of the nature of the lake. He explained there was a running tally by the County keeping
123 track of how much shoreline had approved rip rap and where it was located and if the 65 percent
124 limit were breached any homeowners who were over the 65 percent limit would be required to
125 remove the rip rap. He noted at the last tally, the District was still below 65 percent, but he was
126 unsure what the exact percentage was at this time.

127

128 Mr. Reidy asked if adequate protection was provided as long as the rip rap was installed above the
129 control line, even by two feet, as was the case in Bellini.

130

131 Mr. Krebs responded in the affirmative. He stated installing above the control line by one or two
132 feet provided protection against typical wear and tear from typical wave action; installing the rip rap
133 higher would help provide protection during major storm events.

134

135 Mr. Reidy noted Irma came in and removed rip rap and eroded the shore up to eight feet above the
136 control line. He asked whether Mr. Krebs recommended installing rip rap higher than two feet
137 above the control line in case of a storm. He stated he felt the District was being reactive rather
138 than proactive regarding to storm damage. He noted in this past rainy season, the rip rap in Bellini,
139 even though it was two feet above the control line, was completely under water.

140

141 Mr. Krebs noted there were residents who did not want rip rap five feet up the shoreline, and this
142 needed to be considered as well. He noted there were some areas in which there was not five feet
143 of shoreline left to install rip rap.

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Mr. Bernard stated there were many lots which were graded to drain into the lakes as opposed to drain out front, so to raise the rip rap in these lots would decrease the efficacy of the drainage.

Discussion continued regarding rip rap installed by homeowners; areas where rip rap was unnecessary; areas where rip rap was needed; areas where rip rap was the highest and why; areas where rip rap was the lowest and why.

Mr. Krebs stated the other exhibit was of potential dry retention area planting materials. He reported last month he had a meeting in Lugano to discuss the dry detention area with the local HOA and residents. He stated the residents were concerned about the look and maintenance of the dry detention area. He explained in the winter, the dry detention area's aquatic plants went dormant, and the greenery disappeared. He indicated he explained to the residents that as this was a detention area, aquatic plants were used, and while he could develop a plan for the area, the residents who were present in the summer would be the ones who would enjoy whatever color and flowers bloomed in the area. He stated he emailed the planting plan to Jeff Evans, the HOA president in Lugano, copied Mark Geschwendt with the Master Association. He noted this was not a definite planting plan, but he wished to get some feedback from Jeff and Mark and the CDD Board. He stated if the planting plan went over well, it might be applied to the other dry detention areas in the community.

Ms. LeFevre asked what the planting plan cost would be.

Mr. Krebs responded the cost would be approximately \$40,000 dollars and would include stone for drainage, a path for maintenance, additional trees and taller plantings for interest. He stated Bill Prizy (ph), the in-house landscape architect, developed this plan.

Mr. Refkin stated the plan looked very nice.

Discussion ensued regarding the other smaller dry detention areas in Lugano; how much it would cost to plant in each detention area; the larger dry detention areas in other parts of the community; using the same plant palate in the dry detention areas in other parts of the community if this were received well; hedges surrounding many of the dry detention areas in the community; and hedges camouflaging most of the dry detention areas.

Mr. Bernard explained the dry detention area in question originally had a hedge surrounding it, but this was removed before the CDD took it over.

Discussion ensued regarding what portions of the dry detention area were owned by the Master HOA and what portions were owned by the CDD; the plantings only being installed on CDD owned land.

Ms. LeFevre asked how much it would cost to replace the hedge as opposed to spending \$40,000 dollars on plantings.

Mr. Krebs stated he was unsure, however, the CDD had no control over the hedge.

191 Discussion ensued regarding when and why portions of the hedge were removed; what the hedge
192 was replaced with; the hedge still being in place around the dry detention area, but not
193 continuously; the area being a healthy detention area and wildlife sanctuary for birdwatching; the
194 area being attractive in the summer; and the previous president of the local HOA being responsible
195 for the alterations to the dry detention area.

196
197 Mr. Weber stated it sounded as if the local HOA president made changes as he pleased, and while
198 he was not opposed to doing something to improve the area, \$40,000 dollars sounded like a lot of
199 money.

200
201 Ms. LeFevre agreed \$40,000 dollars was a lot of money; however, she was leaning toward not doing
202 anything to improve the area.

203
204 Mr. Ward stated he felt something needed to be done. He stated there was a lot of real estate
205 surrounding this dry detention area, and it was basically in their front yards. He stated the residents
206 should be allowed to weigh in on the plan and the CDD should take a more proactive approach to
207 maintaining the area which included improving it to a condition which made it more palatable to the
208 residents. He stated if you went and looked at the area, you would agree you would not want it in
209 your front yard.

210
211 Mr. Reidy agreed; this was a large dry retention area right in front of a lot of homes in a large cul-de-
212 sac.

213
214 Discussion ensued regarding the high cost of this improvement; whether the other dry detention
215 areas would need to be improved if this was improved; there being six dry detention areas in the
216 community, but only four which could be improved.

217
218 Ms. LeFevre asked what the CDD was being asked to consider today.

219
220 Mr. Krebs explained today he was bringing the request from the residents in Lugano to see what
221 could be done to improve the dry detention area. He stated he was asking for feedback from the
222 Master Association and Lugano HOA. He explained he did not want to show up in a month or two
223 with a landscape plan for the CDD to approve without warning or feedback from the CDD.

224
225 Ms. LeFevre stated the CDD had to keep in mind, it was not just considering the one dry detention
226 area; if this dry detention were improved, then all six would have to be considered for
227 improvement.

228
229 Mr. Ward agreed, all of the dry detention areas had to be reviewed and considered for
230 improvement. He stated this dry detention area was the first priority area for improvement, but the
231 rest of the dry detention areas should be looked at and budgeted for appropriately in future
232 budgets.

233
234 Mr. Refkin asked if the plantings would only be installed on CDD owned property.

235
236 Mr. Krebs responded in the affirmative.

237

238 Mr. Weber asked if filling in the hedge and growing the hedge taller would be an option for
239 improvement. He noted that would be much less expensive than \$40,000 dollars.

240
241 Mr. Krebs stated the hedge was not in the dry detention area, the hedge was in the right-of-way.
242

243 Mr. Refkin stated filling in and growing up the hedge was still an option, and the cost should be
244 determined.

245
246 Mr. Reidy stated he understood the surrounding residents wanted this to be a nature area for bird
247 watching which they could see into; they did not wish to grow the hedge to hide the area, they
248 wanted to clean up the bottom to give it more color in the winter. He noted he lived at the end of a
249 cul-de-sac, and his cul-de-sac was landscaped; this cul-de-sac was a dry detention area, so he
250 understood the residents concern about how it looked.

251
252 Discussion ensued regarding growing the hedges; what the homeowners wished in terms of
253 landscaping versus hedges; presenting hedges to the homeowners as an option; reducing the
254 density of the plantings and height of the trees to reduce cost; and different planting options.
255

256 Mr. Krebs noted this was just the starting point, he was just bringing this to the attention of the
257 Board.

258
259 Mr. Refkin agreed this was just step one. He noted yes, all of the dry detention areas would need to
260 be considered, but this did not mean every dry detention area would be improved to this degree,
261 and at least the Board now had knowledge of what was out there and needed to be done. He
262 thanked Mr. Krebs.

263
264 Ms. LeFevre indicated she was going to go look at the dry detention areas.

265
266 Mr. Krebs explained where the dry detention areas were located.

267
268 Mr. Ward stated after Mr. Krebs met with the Master and local HOA, he would return to the CDD to
269 discuss this further.

270
271 Mr. Krebs concurred.

272 273 **III. Asset Manager**

274 275 **a) Operations Report January 1, 2023**

276
277 Mr. Richard Freeman reported three proposals for the plantings in the fishery were received; the
278 lowest bidder was Earth Balance at \$69,700 dollars which was within budget. He noted the plants
279 would be between 10 to 18 inches tall.

280
281 Mr. Bruce Bernard discussed where the plantings would be installed. He noted there would be
282 plantings for the next three years.

283
284 Mr. Freeman stated no fence would be needed around the plants due to the size of the carp. He
285 stated Miromar Lakes would pay 72 percent of the budget and the planting would take place

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Mr. Ward asked if there were any Supervisor’s Requests; there were none. He asked if there were any audience members present in person, or on audio/video with any questions or comments; there were none.

SIXTH ORDER OF BUSINESS **Adjournment**

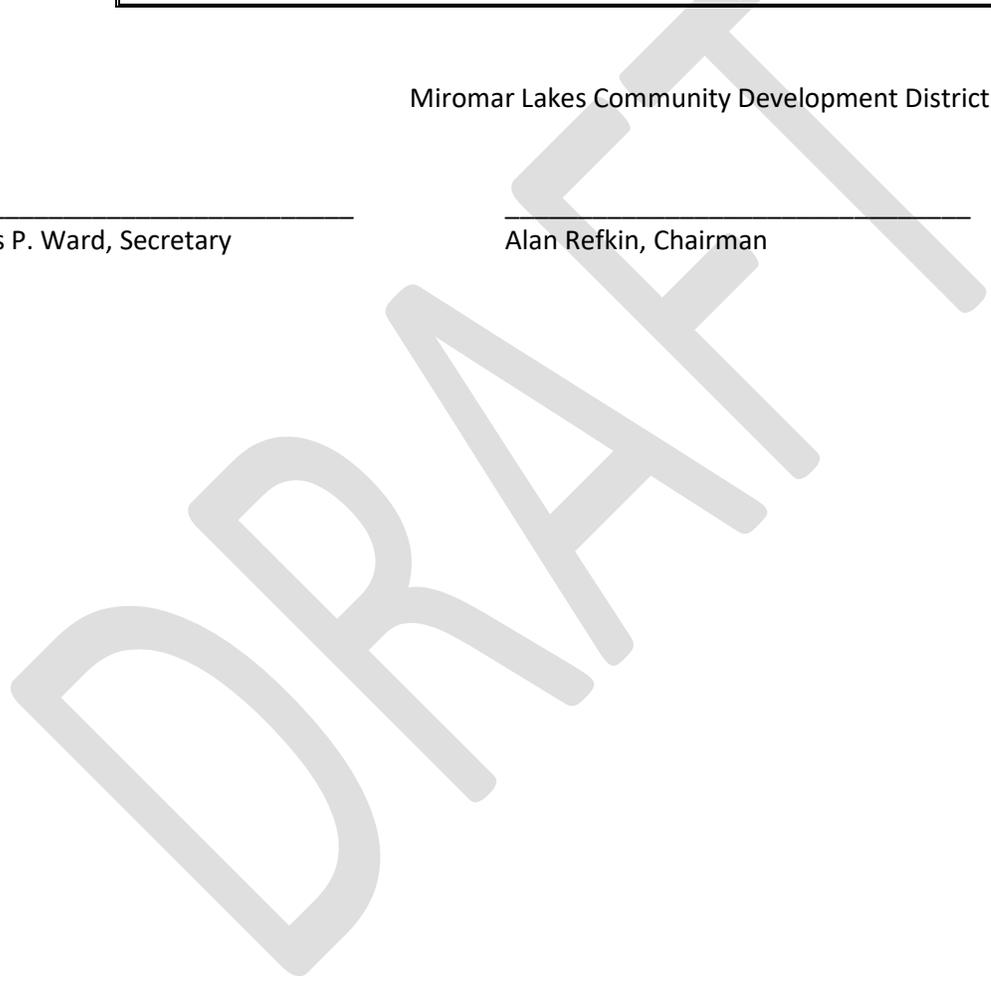
Mr. Ward adjourned the meeting at approximately 3:00 p.m.

On MOTION made by Mr. Alan Refkin, seconded by Mr. Doug Ballinger, and with all in favor, the meeting was adjourned.

Miromar Lakes Community Development District

James P. Ward, Secretary

Alan Refkin, Chairman



MIROMAR LAKES LLC COMMUNITY DEVELOPMENT DISTRICT

**Monthly Field Manager's Report
January 2023**

Prepared For:
Jim Ward
CDD District Manager

Prepared By:



Calvin, Giordano & Associates, Inc.

A SAFEbuilt[®] COMPANY

CGA Project No. 13-5692
January 1, 2023

**MIROMAR LAKES LLC
COMMUNITY DEVELOPMENT DISTRICT**

TABLE OF CONTENTS

I. PURPOSE.....	4
II. CURRENT VENDOR UPDATES	4
III. DISTRICT MANAGER INSPECTION PHOTOS	8
IV. FIELD INSPECTOR’S REPORT COMPLETE	11

**MIROMAR LAKES LLC
COMMUNITY DEVELOPMENT DISTRICT**

LIST OF APPENDICES

APPNEDIX A LOCATION MAP

I. PURPOSE

The purpose of this report is to provide the District Manager an update of recent inspection related activities. We will continue to provide updated monthly inspection reports on the status of ongoing field activities.

II. CURRENT VENDOR UPDATES

The following items are currently outstanding:

1. Lake Maintenance

2. Storm Water Maintenance

3. Future Items

1. Lake Maintenance

The overall conditions of the lakes are in good shape. Aquatic weeds, algae, and grasses are all at controlled levels. The CDD received a complaint for overgrown weeds in lake #6G behind a resident's property, Solitude had no access to because of construction fence that was crossing the drainage easement. The CDD provided contractor access to the lake and Solitude began submersed aquatic weeds, grasses, and brush treatments. on January 20th.

Earth balance received the purchase order for the wetland plant insulation on January 17. Earth Balance has plans to start in late March and the planting should take about two weeks to complete.

2. Storm Water Maintenance

FDEP will be doing audit inspections on the first week in May. The CDD will need to meet with FDEP and go around for inspection and report review.

The CDD received the proposal back from MRI Underwater Specialist to clean the storm drains in the subdivisions of:

Golf Course Interconnects

Verona Lago

Valencia

Porta Romano

Miramar Lakes Blvd

Montelago

Golf Club and Parking Lot

Tivoli, St. Moritz

The proposal came back within budget and MRI Underwater Specialist was given a go approval to proceed. MRI Underwater Specialist plans to start the cleaning in the middle of February.

Dragonfly is in the process of repairing the riprap at two property locations located on the west side of Iolsa Bella they started on January 23rd and should be completed the first week in February.

MRI is presently completing cleaning drainage piping identified from video recordings

3. *Future Items*

A 15” drainage pipe 22’ will be replaced in April 2023.

Follow on Lake #6G the ongoing treatment meets CDD standards

Meeting on site with Earth Balance regarding the wetland plant installation.

Developing plans for retention area landscape improvements

III. DISTRICT MANAGER INSPECTION PHOTOS



Lake 6 Treated Weeds



Iolsabella Riprap Repair



Iolsabella Riprap Repair



Miromar Lakes – Identifying video recordings



Miromar Lakes – Identifying video recordings

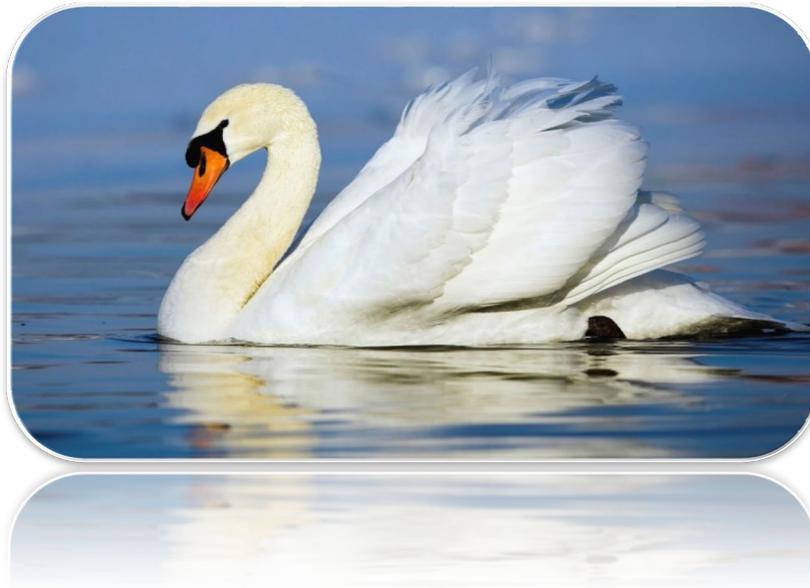
IV. FIELD INSPECTOR'S REPORT COMPLETE

By: _____

By: Richard Freeman

Field Manager

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JANUARY 2023

FISCAL YEAR 2023

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

Miromar Lakes Community Development District

Table of Contents

<i>Balance Sheet – All Funds</i>	<i>1-2</i>
<i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
<i>General Fund</i>	<i>3-5</i>
<i>Debt Service Fund</i>	
<i>Series 2015</i>	<i>6</i>
<i>Series 2022</i>	<i>7</i>

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Miromar Lakes Community Development District
Balance Sheet
for the Period Ending January 31, 2023**

	Governmental Funds					Capital Projects Fund	Account Groups		Totals (Memorandum Only)
	Debt Service Funds				Series 2022		General Long	General Fixed	
	General Fund	Series 2012	Series 2015	Series 2022			Term Debt	Assets	
Assets									
Cash and Investments									
General Fund - Invested Cash	\$ 2,356,215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,356,215
Debt Service Fund									
Interest Account	-	-	-	4	-	-	-	-	4
Sinking Account	-	-	-	-	-	-	-	-	-
Reserve Account	-	-	458,155	-	-	-	-	-	458,155
Revenue	-	-	273,620	42,328	-	-	-	-	315,949
Prepayment Account	-	-	0	-	-	-	-	-	0
Escrow Fund Account	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-
Cost of Issuance	-	-	-	-	-	-	-	-	-
Due from Other Funds									
General Fund	-	-	460,684	679,207	-	-	-	-	1,139,891
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
Market Valuation Adjustments									
Accrued Interest Receivable	-	-	-	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	1,913,998	-	-	1,913,998
Amount to be Provided by Debt Service Funds	-	-	-	-	-	13,691,002	-	-	13,691,002
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	36,514,917	-	36,514,917
Total Assets	\$ 2,356,215	\$ -	\$ 1,192,459	\$ 721,539	\$ -	\$ 15,605,000	\$ 36,514,917	\$ -	\$ 56,390,130

**Miromar Lakes Community Development District
Balance Sheet
for the Period Ending January 31, 2023**

	Governmental Funds					Capital Projects Fund	Account Groups		Totals (Memorandum Only)
	Debt Service Funds				Series 2022		General Long	General Fixed	
	General Fund	Series 2012	Series 2015	Series 2022			Term Debt	Assets	
Liabilities									
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds									
General Fund		-	-	-	-	-	-	-	-
Debt Service Fund(s)	1,139,891	-	-	-	-	-	-	-	1,139,891
Other Developer	-	-	-	-	-	-	-	-	-
Bonds Payable									
Current Portion - Series 2012	-	-	-	-	-	0	-	-	-
Current Portion - Series 2015	-	-	-	-	-	0	-	-	-
Current Portion - Series 2022	-	-	-	-	-	0	-	-	-
Long Term - Series 2012	-	-	-	-	-	0	-	-	-
Long Term - Series 2015	-	-	-	-	-	8,645,000	-	-	8,645,000
Long Term - Series 2022	-	-	-	-	-	6,960,000	-	-	6,960,000
Total Liabilities	\$ 1,139,891	\$ -	\$ -	\$ -	\$ -	\$ 15,605,000	\$ -	\$ -	\$ 16,744,891
Fund Equity and Other Credits									
Investment in General Fixed Assets									
Investment in General Fixed Assets	-	-	-	-	-	-	36,514,917	-	36,514,917
Fund Balance									
Restricted									
Beginning: October 1, 2022 (Unaudited)	-	690,801	970,579	181,497	-	-	-	-	1,842,877
Results from Current Operations	-	(690,801)	221,880	540,042	-	-	-	-	71,121
Unassigned									
Beginning: October 1, 2022 (Unaudited)	633,111	-	-	-	-	-	-	-	-
Allocation of Fund Balance									
System-Wide Reserves	200,000	-	-	-	-	-	-	-	-
Reserve For First Three Months Operations	433,111	-	-	-	-	-	-	-	433,111
Results of Current Operations	583,213	-	-	-	-	-	-	-	583,213
Total Fund Equity and Other Credits	\$ 1,216,324	\$ -	\$ 1,192,459	\$ 721,539	\$ -	\$ -	\$ 36,514,917	\$ -	\$ 39,645,239
Total Liabilities, Fund Equity and Other Credits	\$ 2,356,215	\$ -	\$ 1,192,459	\$ 721,539	\$ -	\$ 15,605,000	\$ 36,514,917	\$ -	\$ 56,390,130

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	-	-	N/A
Interest							
Interest - General Checking	0	0	0	-	0	75	0%
Special Assessment Revenue							
Special Assessments - On-Roll	235	24,824	263,651	348,205	636,915	780,487	82%
Special Assessments - Off-Roll	45,077	-	-	45,077	90,153	180,306	50%
Miscellaneous Revenue							
	-	-	-	-	-	-	N/A
Easement Encroachments							
	-	-	-	-	-	-	N/A
Intragovernmental Transfer In							
	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 45,312	\$ 24,824	\$ 263,651	\$ 393,282	727,068	\$ 960,868	76%
Expenditures and Other Uses							
Legislative							
Board of Supervisor's - Fees	1,000	-	2,000	-	3,000	12,000	25%
Board of Supervisor's - Taxes	77	-	153	-	230	918	25%
Executive							
Professional Management	3,500	3,500	3,500	3,500	14,000	42,000	33%
Financial and Administrative							
Audit Services	-	-	-	4,200	4,200	4,100	102%
Accounting Services	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	18,000	0%
Arbitrage	-	-	500	-	500	1,500	33%
Bond Re-amortization	-	-	-	-	-	-	N/A
Other Contractual Services							
Legal Advertising	-	-	-	-	-	1,200	0%
Trustee Services	-	-	-	-	-	9,300	0%
Dissemination	-	-	-	-	-	-	N/A
Bond Amortization Schedules	-	-	-	-	-	-	N/A
Property Appraiser/Tax Collector Fees	-	-	-	1,233	1,233	1,300	95%
Bank Services	21	21	21	21	85	500	17%
Travel and Per Diem							
	-	-	-	-	-	-	N/A

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Communications & Freight Services							
Postage, Freight & Messenger	63	75	-	-	138	800	17%
Insurance	-	7,726	-	-	7,726	7,300	106%
Printing & Binding	-	-	-	233	233	2,700	9%
Website Maintenance	-	-	-	-	-	1,200	0%
Office Supplies	-	-	-	-	-	-	N/A
Subscription & Memberships	-	175	-	-	175	175	100%
Legal Services							
Legal - General Counsel	-	-	-	1,741	1,741	18,000	10%
Legal - Encroachments	-	-	-	-	-	-	N/A
Other General Government Services							
Engineering Services - General Services	-	-	-	3,910	3,910	5,000	78%
Asset Maps/Cost Estimates	-	-	-	-	-	2,500	0%
Asset Administrative Services	-	833	833	833	2,500	10,000	25%
Reserve Analysis	-	-	-	-	-	-	N/A
Encroachment Agreements	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	N/A
Sub-Total:	4,660	12,331	7,008	15,671	39,670	138,493	29%
Stormwater Management Services							
Professional Services							
Asset Management	-	2,983	2,983	2,983	8,950	35,800	25%
NPDES	-	1,379	-	-	1,379	3,500	39%
Mitigation Monitoring	-	-	-	-	-	-	N/A
Utility Services							
Electric - Aeration Systems	565	183	-	499	1,246	4,800	26%
Repairs & Maintenance							
Lake System							
Aquatic Weed Control	-	4,895	4,895	5,590	15,379	74,000	21%
Lake Bank Maintenance	-	-	-	-	-	2,000	0%
Water Quality Testing	-	-	-	-	-	14,500	0%
Water Control Structures	-	500	1,500	4,000	6,000	25,000	24%
Grass Carp Installation	-	-	-	-	-	-	N/A

Prepared by:

JPWARD and Associates, LLC

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Litoral Shelf Barrier/Replanting	-	-	-	-	-	-	N/A
Cane Toad Removal	-	-	3,200	2,900	6,100	36,000	17%
Midge Fly Control	-	3,500	8,823	4,703	17,026	24,000	71%
Aeration System	-	-	773	-	773	8,000	10%
Fish Re-Stocking	-	-	-	-	-	100,000	0%
Wetland System							
Routine Maintenance	-	-	7,956	3,228	11,184	46,200	24%
Water Quality Testing	-	-	-	-	-	-	N/A
Capital Outlay							
Aeration Systems	-	-	-	-	-	12,000	0%
Littortal Shelf Replanting/Barrier	-	-	-	-	-	6,000	0%
Lake Bank Restoration	-	-	14,899	600	15,499	59,000	26%
Turbidity Screens	-	-	-	-	-	-	N/A
Erosion Restoration	-	600	-	-	600	-	N/A
Video Stormwater Pipes/Repairs	-	150	7,550	12,350	20,050	55,000	36%
Contingencies	-	-	-	-	-	108,000	0%
Sub-Total:	565	14,189	52,578	36,853	104,185	613,800	17%
Other Current Charges							
Hendry County - Panther Habitat Taxes	-	-	-	-	-	500	0%
Reserves for General Fund							
Water Management System	-	-	-	-	-	105,000	0%
Disaster Relief Reserve	-	-	-	-	-	95,000	0%
Sub-Total:	-	-	-	-	-	200,500	0%
Total Expenditures and Other Uses:	\$ 5,225	\$ 26,520	\$ 59,586	\$ 52,524	\$ 143,855	\$ 952,793	15%
Net Increase/ (Decrease) in Fund Balance	40,087	(1,696)	204,065	340,757	583,213	8,075	
Fund Balance - Beginning	633,111	673,198	671,502	875,567	633,111	633,111	
Fund Balance - Ending	\$ 673,198	\$ 671,502	\$ 875,567	\$ 1,216,324	1,216,324	\$ 641,186	

Miromar Lakes Community Development District
Debt Service Fund - Series 2015 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income							
Reserve Account	744	988	1,219	1,391	4,343	12,000	36%
Interest Account	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	N/A
Prepayment Account	15	26	0	-	41	-	N/A
Revenue Account	798	1,065	728	831	3,422	20	17112%
Special Assessment Revenue							
Special Assessments - On-Roll	164	17,352	184,290	243,393	445,198	545,565	82%
Special Assessments - Off-Roll	-	-	-	-	-	349,809	0%
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
Net Inc (Dec) Fair Value Investments	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	N/A
Bond Proceeds	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,722	\$ 19,430	\$ 186,237	\$ 245,615	\$ 453,005	\$ 907,394	N/A
Expenditures and Other Uses							
Debt Service							
Principal Debt Service - Mandatory							
Series 2015 Bonds	-	-	-	-	-	\$ 485,000	0%
Principal Debt Service - Early Redemptions							
Series 2015 Bonds	-	15,000	-	-	15,000	-	N/A
Interest Expense							
Series 2015 Bonds	-	216,125	-	-	216,125	432,250	50%
Original Issue Discount	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 231,125	\$ -	\$ -	\$ 231,125	\$ 917,250	N/A
Net Increase/ (Decrease) in Fund Balance	1,722	(211,695)	186,237	245,615	221,880	(9,856)	
Fund Balance - Beginning	970,579	972,302	760,607	946,844	970,579	-	
Fund Balance - Ending	\$ 972,302	\$ 760,607	\$ 946,844	\$ 1,192,459	1,192,459	\$ (9,856)	

Miromar Lakes Community Development District
Debt Service Fund - Series 2022 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income							
Reserve Account	-	-	-	-	-	-	N/A
Interest Account	0	0	-	-	1	-	N/A
Sinking Fund Account	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	0	0	0	0	1	-	N/A
Escrow Fund Account	-	-	-	-	-	-	N/A
Special Assessment Revenue							
Special Assessments - On-Roll	241	25,446	270,258	356,932	652,877	799,855	82%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
Net Inc (Dec) Fair Value Investments	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 242	\$ 25,447	\$ 270,258	\$ 356,932	\$ 652,878	\$ 799,855	N/A
Expenditures and Other Uses							
Debt Service							
Principal Debt Service - Mandatory							
Series 2022 Bonds	-	-	-	-	-	\$ 620,000	N/A
Principal Debt Service - Early Redemptions							
Series 2022 Bonds	-	-	-	-	-	-	N/A
Interest Expense							
Series 2022 Bonds	-	112,836	-	-	112,836	203,508	N/A
Original Issue Discount	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 112,836	\$ -	\$ -	\$ 112,836	\$ 823,508	N/A
Net Increase/ (Decrease) in Fund Balance	242	(87,389)	270,258	356,932	540,042	(23,653)	
Fund Balance - Beginning	181,497	181,738	94,349	364,607	181,497	-	
Fund Balance - Ending	\$ 181,738	\$ 94,349	\$ 364,607	\$ 721,539	721,539	\$ (23,653)	