

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT



AGENDA

APRIL 8, 2021

PREPARED BY:

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MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

April 1, 2021

Board of Supervisors

Miromar Lakes Community Development District

Dear Board Members:

This Regular Meeting of the Board of Supervisors of the Miromar Lakes Community Development District will be held on **Thursday, April 8, 2021** at **2:00 P.M.** in the Library at the **Beach Clubhouse, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913.**

The venue for this meeting is the Beach Clubhouse, in the Library, and was specifically chosen such so that the District will be able to meet the social distance guidelines for this meeting for Board Members/Staff, while accommodating an additional five (5) audience members.

Please ensure that all in attendance bring and wear masks during the meeting.

With the limitation for people in the meeting room, the District is requesting that audience members please use the WebEx link and telephone number below to join the Board Meeting.

The venue is requiring the District to enforce the limitation on attendance for audience members.

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

Weblink:

<https://districts.webex.com/districts/onstage/g.php?MTID=ef5bf154fca64819fc1f45e778f48e9ba>

Access Code: **129 874 7478**

Event password: **Jpward**

Call in information if you choose not to use the web link:

Phone: **408-418-9388** and enter the access code **129 874 7478** to join the meeting.

The link to the meeting will also be posted on the District's web site: www.Miromarlakescdd.org.

The Agenda is as Follows:

1. Call to Order & Roll Call.
2. Consideration of Minutes:
 - I. March 11, 2021 – Regular Meeting
3. Discussion of Asset Restoration Costs
 - a) Landscape Assets
 - b) Stormwater Assets
4. Consideration of Resolution 2021-2 approving the Proposed Budget for Fiscal Year 2022 and Setting a Public Hearing for **Thursday, June 10, 2021 at 2:00 P.M.** at the **Beach Clubhouse, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913** on the Proposed Budget.
5. Consideration of the Acceptance of the Audited Financial Statements for the Fiscal Year ended September 30, 2020.
6. Consideration of Resolution 2021-3, a Resolution of the Board of Supervisors of Miromar Lakes Community Development District Granting the Chairman or the Vice Chairman (In the Chairman’s absence) the authority to execute that certain Plat of Miromar Lakes – Unit XX – Costa Maggiore – Phase 3, approving the scope and terms of such authorization.
7. Staff Reports
 - I. District Attorney
 - II. District Engineer
 - III. District Asset Manager
 - a) Operations Report April 1, 2021
 - IV. District Manager
8. Supervisor’s Requests and Audience Comments
9. Adjournment

The Second Order of Business is the Consideration of the March 11, 2021 Regular Meeting Minutes.

The Third Order of Business is a presentation by Calvin, Giordano of two reports of cost of the overall replacement of the District’s assets. As we have discussed, this is the first step to be able to more fully evaluate how best to provide for any future reserves for assets of the District, in the event of storm events that will require more immediate restoration of the assets, and to more fully understand the long-term financial implications of any reserves for capital improvements that may be needed by the District.

The Fourth Order of Business is the Consideration of Resolution 2021-2. The District's enabling legislation requires the District Manager to submit a Proposed Budget to the Board by June 15th of each year for your review and approval. The approval of the budget is only intended to permit the District to move through the process towards adopting the budget at a Public Hearing at a meeting of the Board of Supervisors.

The approval of the Budget does not bind the Board to any of the costs contained in the budget, any of the programs contained in the Budget and most importantly it does not bind the Board to any of the Assessment Rates contemplated as a result of the preparation of the Budget. It does however set the maximum assessment rate for the general fund. The budget hearing is scheduled for **Thursday, June 10, 2021 at 2:00 P.M.** at the **Beach Clubhouse, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913.**

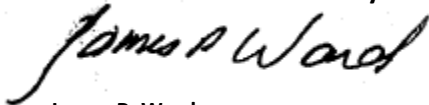
The Fifth Order of Business is the Acceptance of the Audited Financial Statements for Fiscal Year 2020, covering the period October 1, 2019 through September 30, 2020. A representative of the Audit Firm Grau & Associates will join the meeting to fully review the audit with the Board.

The Sixth Order of Business is the Consideration of Resolution 2021-3, a Resolution of the Board of Supervisors of Miromar Lakes Community Development District Granting the Chairman, or the Vice Chairman (In the Chairman's absence) the authority to execute that certain Plat of Miromar Lakes – Unit XX – Costa Maggiore – Phase 3; approving the scope and terms of such authorization.

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

Meetings for Fiscal Year 2021 are as follows:

April 8, 2021	May 13, 2021
June 10, 2021 Public Hearing	July 8, 2021
August 12, 2021	September 9, 2021

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

10 The Regular Meeting of the Board of Supervisors of Miromar Lakes Community Development District
11 was held on Thursday, March 11, 2021, at 2:00 P.M. at the Beach Clubhouse, 18061 Miromar Lakes
12 Parkway, Miromar Lakes, Florida 33913.
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Present and constituting a quorum:

23 Alan Refkin	Chairperson
24 Michael Weber	Vice Chair
25 Doug Ballinger	Assistant Secretary
26 Mary LeFevre	Assistant Secretary
27 Patrick Reidy	Assistant Secretary

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Also present were:

33 James P. Ward	District Manager
34 Greg Urbancic	District Attorney
35 Charlie Krebs	District Engineer
36 Bruce Bernard	Asset Manager

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Audience:

43 Erin Dougherty	HOA Manager
44 Tom Mayo	FGCU
45 Dana Hume	Johnson Engineering

46 All resident's names were not included with the minutes. If a resident did not identify
47 themselves or the audio file did not pick up the name, the name was not recorded in these
48 minutes.

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**PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE
TRANSCRIBED IN *ITALICS*.**

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FIRST ORDER OF BUSINESS

Call to Order/Roll Call

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

Consideration of Minutes

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February 11, 2021 – Regular Meeting

47 Mr. Ward asked if there were any corrections or additions to the February 11, 2021 Minutes.
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49 Discussion ensued regarding corrections to the February 11, 2021 Minutes including multiple name
50 corrections, one date correction, and several word corrections.

51
52 Mr. Ward asked if there were any additional corrections, additions, or deletions; hearing none, he called
53 for a motion.

54
55 **On MOTION made by Ms. Mary LeFevre, seconded by Mr. Doug**
56 **Ballinger, and with all in favor, the February 11, 2021 Regular Meeting**
57 **Minutes were approved as amended.**

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60 THIRD ORDER OF BUSINESS

Consideration of Study

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62 Consideration of a First Time Reserve Study Proposal from Dreux Isaac & Associates

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64 *Mr. Ward: The company that submitted this, Dreux Isaac & Associates, I am familiar with and I saw a*
65 *reserve study they did for an HOA that I happened to have been involved in. I am aware they have done*
66 *other work for some CDDs across the State. I could not find a lot of communities that they did, but they*
67 *clearly have done hundreds, if not thousands, of HOA reserve studies over the years and my*
68 *understanding is they also have been retained by the Miromar HOA to do the reserve study for your HOA.*
69 *I haven't seen the study, but that is what I was advised of. They are a very busy firm. They will probably*
70 *not be able to get to this until July or August of this year. That will be the start date. It will be your*
71 *October or November meeting before you see a first reserve study come out. With that said, you won't*
72 *have it in time for budget purposes and frankly at this stage it is going to be very difficult to get*
73 *something done in time for your budget, but based upon what we have talked about, their first-time*
74 *reserve study fee is \$14,500 dollars and this will be updated on a yearly basis, if you would like that to be*
75 *done, for \$2,900 dollars, which is pretty cheap. Bruce's firm will be finished with the preparation for all*
76 *of the background work necessary to do the reserve study, and then they will be able to put together a*
77 *full reserve study for us on a going forward basis. If you would like to do this, and obviously I am*
78 *recommending you move forward and do it; the timing is a little off, but it is what it is in this business.*

79

80 *Mr. Mike Weber: Two questions: one is, can the budget accommodate the \$14,500 dollars?* Mr. Ward
81 responded in the affirmative.

82

83 *Mr. Weber: The second question is, are there any requirements on us to seek three quotes?* Mr. Ward
84 responded in the negative.

85

86 *Mr. Reidy: For the reserve study, what kind of reservable items are in the property that the CDD owns? I*
87 *see there is a gross amount, \$45 million dollars of capital assets, of which I think \$13.9 million is land*
88 *improvements, so what kind of items go in?*

89

90 *Mr. Ward: You have your entire landscaping program in that which was well in excess of \$2- or \$3*
91 *million-dollars' worth of assets, plus a portion of the drainage system, lakes, lake banks, lake restoration,*
92 *work, rip rap to the extent it's damaged during storm events, storm sewers. Those are the primary*
93 *assets. I don't think you are going to be over \$6 or \$7 million dollars in in-ground infrastructure. Any*
94 *questions?*

95

96 *Ms. Mary LeFevre: I think we should do it, just to be responsible.*

97

98 *Mr. Greg Urbancic: If we authorize this contract, I would just ask that we do it subject to legal adding a*
 99 *couple provisions of the required by law public records and some eVerify information we have to have in*
 100 *there. We can just do that by an addendum.*

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On MOTION made by Ms. Mary LeFevre, seconded by Mr. Doug Ballinger, and with all in favor, the First Time Reserve Study Proposal from Dreux Isaac & Associates was approved with the addendum.

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FOURTH ORDER OF BUSINESS

Staff Reports

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I. District Attorney

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Mr. Greg Urbancic: The legislative session has kicked off and we are just monitoring legislation. There are some pending bills that could affect us. We will see how it comes out. One would increase the limits of sovereign immunity, or the limited waiver of sovereign immunity, up to \$500,000 dollars. Currently it is \$200,000 dollars per occurrence, \$300,000 dollars in aggregate. They may raise that to \$500,000 dollars and put an inflation component with it. There was a question by Mr. Weber about the ethics training. There is actually a bill pending that would make special districts have to do that training, but it has failed in some prior sessions, so we will see if it comes back. There are some other bills: Reporting advertising, as we have seen before, to get us away from newspapers, but my guess is it will get down to the final vote and the newspaper lobby will kill it. There are others that change the process for auditing a little bit, but right now they exempt Community Development Districts. I will let you know as we go.

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II. District Engineer

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a) Florida Gulf Coast University De-Watering request

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Mr. Ward: We had a request from Florida Gulf Coast University through Johnson Engineering for some dewatering activities related to the District. I think this was predicated by the regulatory agency wanting a letter from the District with respect to that dewatering activity. I will ask Charlie to go through that with you, and I see we have a representative of Johnson Engineering and FGCU here.

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Mr. Charlie Krebs: The University is doing utility drainage improvements for campus growth and the activity is going to require them to dewater in order to put in utility drainage. The idea is they take stormwater into their existing water management system, so the water management system would act as the basin and treat the water prior to discharging. Right now, the discharge for the basin is over here in the corner. What I did was cloud in the general path where water is going to flow as it heads down towards the river. It is all inside the same lower branch of Estero River that Miromar discharges into, but to give you a perspective, the outfall in question is located here. The outfall for Miromar Lakes is located up here. So, they are downstream of our water management system. None of the activities they are doing will adversely affect how our water management system would interact, but the CDD owns these conservation tracts down

143 *here which are a part of the overall flow way for all of the lands that are north of the University.*
144 *The South Florida Water Management District put us on notice that the activities would cause*
145 *the CDD to receive water from the FGCU dewatering activities and put us on notice that this was*
146 *happening and were requesting an acknowledgement that we were so informed. He further*
147 *explained where the water would go and displayed this on the map.*

148
149 *Mr. Alan Refkin: What period of time would this go on?*

150
151 *Mr. Krebs: He indicated Tom Mayo with FGCU and Dana Hume with Johnson Engineering could*
152 *provide additional information.*

153
154 *Mr. Dana Hume: The timeframe would be, if approved, it would be submitted to the Water*
155 *Management District who would issue a permit, and then the timeframe would start within a*
156 *couple of weeks and go for no more than six months. It would start around the end of March.*
157 *He stated in the worst-case scenario this would last six months and end in September.*

158
159 *Mr. Krebs: But again, they are downstream of our system, so I wouldn't expect any of that water*
160 *to work back up towards ours.*

161
162 *Mr. Doug Ballinger: It is my understanding we have a problem with things that are happening*
163 *downstream already which makes the water accumulate up against our dam. It seems the*
164 *water level on the other side of that should always be lower. So there is a place to spillway over*
165 *it and that level is exactly the same as it is over here. I can't believe that somebody would design*
166 *that so the water would stay at the same level on the other side of that.*

167
168 *Mr. Dana Hume: When Miromar Lakes was developed at full level out here, which is the mean*
169 *season water elevation, it was set and determined to be at elevation 18 and GBD. That is almost*
170 *the point where if you scrape off a couple inches of dirt in the rainy season you are going to start*
171 *seeing water. Because of that, the whole water management system has been designed so that*
172 *it equalizes with the flow way. We didn't create an additional head loss to cross over that; it*
173 *equalizes. You usually don't install flap gates on the control structure to prevent any surge*
174 *charging in from the downstream systems. That was something that was done pretty frequently*
175 *in the 1990s and 2000s, but with maintenance on those, and with the size of this community,*
176 *that is unpractical. He further explained the design of the water management system in this*
177 *area of Florida, and how the rainy season affected the water management system and water*
178 *elevation levels. He indicated the County was looking to improve the water management*
179 *system and water flow; however, all of the water management system designs were currently*
180 *based off the study performed by the County in the 1980s/1990s. He explained the water from*
181 *the dewatering program would continue downstream, not come upstream into Miromar Lakes.*
182 *He explained it was the same as when Miromar Lakes had dewatering during construction; the*
183 *water would be discharged into the lake and would work its way through the system at no*
184 *higher rate of flow than was permitted. He stated adding water to the system did not increase*
185 *the rate which was allowed to flow through.*

186
187 *Mr. Ballinger: Then there is no danger of that backing up into us? When we had Harvey rains*
188 *and Irma rains, it got way up on that beach.*

189

190 *Mr. Krebs: Right, but when you're talking about Irma you are talking about a 100-year storm*
191 *event. The systems are designed to handle up to a 25-year three-day storm event. After that,*
192 *based on the South Florida rules, all rules are off, and you can discharge more than you are*
193 *allowed once you get above that 25-year elevation. The problem is with both of those, when it*
194 *came to what we saw in the community, the lake staged up right to that 25-year elevation. We*
195 *never really exceeded that elevation long enough for the community to kick up, but the downside*
196 *is, the water stayed in the flow way for a very long time because all that has to funnel back down*
197 *towards the Estero River. This community, being a newer community, your elevations are such*
198 *that you actually weather the storm better than other parts of Estero.*

199
200 *Mr. Refkin: The water coming from FGCU (indecipherable), if that is additional water coming*
201 *into our system (indecipherable)*

202
203 *AUDIO DROPPED FROM THE MEETING FOR APPROXIMATELY TWO MINUTES.*

204
205 *Ms. LeFevre: This levering effect of the water table, it's going to be there no matter what. This*
206 *addition will have absolutely no impact on that. Is that a correct statement?*

207
208 *Mr. Krebs: I see this being of very little impact. They have a maximum discharge that they are*
209 *allowed to pump out and they cannot exceed that amount. What they are going to be doing,*
210 *running it through their own system, and being located south of our community, I don't see that*
211 *as being a negative impact to Miromar Lakes.*

212
213 *Ms. LeFevre: Can silt get in the mitigation area from the discharge?*

214
215 *Mr. Krebs: That's what they have to protect against. Their water management system is going*
216 *to act as the sediment basin to pull those out of it. There is a condition in South Florida that you*
217 *are allowed to discharge a certain amount of turbid water. If they were to exceed that at any*
218 *point, they would have to stop dewatering until it was cleaned up and then file a report to South*
219 *Florida. Based on typical water management systems, and typical dewatering activity, I*
220 *wouldn't expect to have very turbid water coming out of the system. Are you guys using Kelly*
221 *wells to do this or are you going to open trench the water?*

222
223 *Mr. Hume: We have Kelly wells, we also have –*

224
225 *Mr. Ward asked for clarification.*

226
227 *Mr. Krebs: What I asked Dana was if they were using Kelly wells. If you have ever seen it, that's*
228 *where they drill down adjacent to where the work is and pull the water out. Typically, that has a*
229 *much cleaner ground water that gets discharged with very little sediment involved versus trench*
230 *excavation. There are silt barriers that have to be installed to prevent turbidity from going down*
231 *based on South Florida regulations, so again if it were happening inside Miromar Lakes, and we*
232 *were doing the same thing, it would stop that water from going out and make sure the discharge*
233 *would be below the required levels.*

234
235 *Mr. Weber: Do you think there is any reason why you should not do this? Is there any liability?*
236 *Are there any concerns we should have?*

237

238 *Mr. Krebs: I can't, based on their location. If they were north and east of us that would have a*
239 *greater impact on our system and I would have concerns, but because they are south and west,*
240 *they are already a part of the flow way and I do not.*

241
242 Mr. Bruce Bernard asked if the CDD could obtain assurance that if there were a sediment
243 buildup due to the FGCU dewatering event in the mitigation area, that FGCU would clean up any
244 such buildup. He asked if there could be an inspection to determine the condition of the
245 mitigation area prior to the start of the dewatering event, and an inspection of the mitigation
246 area upon completion of the dewatering event, to ensure the mitigation area was in pre-
247 dewatering event condition.

248
249 *Mr. Ward: I want to go back to Mike's question. The direct answer to the question is, if we are*
250 *being requested to approve this – or sign off on this – there is potential that we may have*
251 *liability if something happens, period, paragraph ended, irrespective of what may or may not*
252 *happen in real life. So, yeah, we have liability here and that obviously is a concern that I have.*

253
254 *Ms. LeFevre: Do we have the power to stop this?*

255
256 *Mr. Ward: They are not inside the District, so we do not have the power to stop it. We are being*
257 *asked to sign off on it.*

258
259 *Ms. LeFevre: If we don't is there –*

260
261 *Mr. Ward: I don't know what happens.*

262
263 *Mr. Ballinger: There is not a hold harmless clause that you could add to that?*

264
265 *Mr. Ward: This is the University. I'm not sure how much a hold harmless agreement would*
266 *really benefit this District.*

267
268 *Mr. Alan Refkin: I think what Bruce said is reasonable. I will go back to the last thing we had*
269 *with the University when they cut a trench from the golf course, went across Ben Hill Griffin, tore*
270 *out some of the trees and stood in front of this Board and said, "We are going to put it all back*
271 *to the way it was." Well, you didn't. End of story. I think that what Bruce is saying is necessary*
272 *because we just want it back to the original way it was. All I know is the last time FGCU stood in*
273 *front of me here that didn't happen. I just want some assurance that the way we left it is the*
274 *way it's going to be when it's returned to us. However, that can be crafted by Greg so that the*
275 *way it is in the beginning, before the flow, and at the very end when it is turned back to*
276 *Miromar, as Bruce says, it will be returned to us in the shape it was in before this process began.*

277
278 *Mr. Urbancic: Okay. Charlie, if there is a letter agreement to address Allen's concern or*
279 *something that we can put together, would they give us that assurance? That's sort of what I*
280 *would recommend in this particular context.*

281
282 *Mr. Charlie Krebs: Tom with FGCU is shaking his head yes.*

283
284 *Mr. Weber: Can the University issue a hold harmless? I don't want to stop the University from*
285 *doing what they need to do. But I also think it is very reasonable that because this is south of us.*

286 *I see within the package that someone drafted some type of acknowledgement, and at the end*
287 *they talk about the turbidity not exceeding 29, and the only addition I see is, if it's possible, to get*
288 *a hold harmless. If you are saying we are facing liability, there is always that out there. Can the*
289 *University issue a hold harmless?*

290
291 *Mr. Ward: I don't know. We can ask the question though for sure.*

292
293 *Mr. Urbancic: It may not be a hold harmless per se. An indemnification for governmental*
294 *entities can be a problem, but I think at least we can say, as to the extent that there is damage*
295 *to our property, or they damaged something, that they are going to restore it to the condition*
296 *that it existed previously, and I think that's the general concept that Mr. Refkin was trying to get*
297 *across.*

298
299 *Mr. Ward: I think, Greg, the point was before, when we dealt with FGCU on a similar issue, that*
300 *it didn't occur. So, it's always a problem.*

301
302 *Mr. Urbancic: I think some of that was the County too because they interpreted "like kind*
303 *landscaping" to be the same species and not necessarily the same size. That was one of the big*
304 *issues we had.*

305
306 *Mr. _____34:45: (indecipherable)*

307
308 *Mr. Ward: Or alternatively we can defer this for a month and work out whatever the details are*
309 *and then bring it back to you.*

310
311 *Mr. Reidy: I would suggest, in this document, page 3 of that section – I don't know who drafted*
312 *this – if I am understanding it correctly, it is protecting Miromar Lakes should the turbidity get*
313 *above this 29 NTU. The only thing I see adding to it possibly is if there is damage to our property.*

314
315 *Mr. Ward: I will give you the genesis of the letter. The letter was originally a request from South*
316 *Florida for the district to approve this permit so they could go forward. Charlie and I modified*
317 *that original letter to what it says here and all it is really doing is requesting South Florida Water*
318 *Management District to ensure there is a way for FGCU to be held to the fire if their turbidity*
319 *exceeds the levels. It doesn't do anything more than that.*

320
321 *Mr. Reidy: I understand. I would do this and then maybe add something about damage to our*
322 *property will address the issue of liability. I don't necessarily want to hold them up a month.*

323
324 *Mr. Ward: I think if you want to address the issue of liability and the other issues I am hearing, it*
325 *is best that we do that in a separate letter agreement between the two parties. This is just*
326 *something that needs to go to South Florida Water Management District.*

327
328 *Ms. LeFevre: Can we make a motion that the document, the separate agreement, be done and*
329 *upon completion of that separate agreement the Board would sign this?*

330
331 *Mr. Ward: Yes.*

332

333 **On MOTION made by Ms. Mary LeFevre, seconded by Ms. Mary**
334 **LeFevre, and with all in favor, it was agreed the Florida Gulf Coast**
335 **University dewatering agreement would be signed upon completion of**
336 **a separate letter agreement between FGCU and the Miromar Lakes**
337 **CDD.**

338
339 *Mr. Reidy: I would like to see the University be able to move forward as soon as reasonably*
340 *possible.*

341
342 *Mr. Ward: Okay.*

343
344 **III. Asset Manager**

345
346 **a) Operations Report April 1, 2021**

347
348 *Mr. Bruce Bernard: Lake bank restoration is almost completed in the Cove; the installation of*
349 *bags, and then siding it. We finished siding over in St. Moritz and are completing rip rap*
350 *installation in Volterra and Ana Capri neighborhoods and lake banks. Over at Valencia now*
351 *there is about 1,500 more linear feet to complete. For stormwater, MRI has completed Phase III*
352 *of our stormwater management program for this year. In the last three years we cleaned*
353 *everything that needed to be cleaned in every development, and next year we will start over*
354 *again with Phase I of that same program. Our firm is working diligently on the reserves,*
355 *calculating the assets for the landscaping and the engineering portion, and will get it over to Jim*
356 *for review hopefully by the end of next week.*

357
358 *Ms. LeFevre: Any updates on the landscaping?*

359
360 *Mr. Bernard: (Indecipherable 39:00) independent vendor to go out and give us a price, no one*
361 *that I've worked with before (indecipherable).*

362
363 *Mr. Weber: (indecipherable) in the previous meeting the (indecipherable).*

364
365 *Mr. Refkin: Erin, let's bring you into the light here a little bit. The Board has a concern that the*
366 *landscaping responsibilities that Miromar took over that the CDD had, really has not been done*
367 *well. Specifically, when Miromar CDD had responsibility for that, Miromar would come to us and*
368 *if there was a bald patch outside the entrance it would say "you need to get that straight." They*
369 *were very attentive to making sure that the – and that attentiveness has gone away. The*
370 *condition that we turned it over in, in our estimation, has deteriorated. Since it is our*
371 *responsibility, we are just trying to figure out what Miromar is going to do and have a discussion*
372 *about what Miromar is going to do to get it back up to even the standard that we turned it over*
373 *to them at, because it's not. It has deteriorated substantially.*

374
375 *Mr. Erin Dougherty: (indecipherable)*

376
377 *Mr. Refkin: Listen, we shouldn't be making you aware of the area. You guys got it. We don't*
378 *have it. The same thing as when we had it. You have it all. We are not going to say "do this,*
379 *this, and this" even though that's what Miromar did to us because frankly we don't see all the*

380 *areas all the time. Okay? We just expect it to – I mean you (not you personally, but Miromar)*
381 *have this whole thing, so we expect it to be maintained to at least the standard that we turned it*
382 *over at and it's not. It has deteriorated substantially. That's a concern to the CDD Board.*

383
384 *Mr. Ballinger: Has there been any further communication with Ravenna?*

385
386 *Mr. Ward: I have not heard a word.*

387
388 *Ms. LeFevre: Do you know if the team there, the Board, has changed?*

389
390 *Mr. Ballinger: The Board supposedly changed in February. That's the reason why I was asking.*

391
392 *Mr. Ward: I have not heard at all. But if anybody knows who the new Board is, if you want to*
393 *give me some contact information, I will be happy to reach out to them.*

394
395 *Mr. Ballinger: I think Rose Hendershots (ph) is on that Board. I have her contact information.*

396
397 *Mr. Ward: After the meeting I will get that from you and will get in contact with Rose.*

398
399 **IV. District Manager**

400
401 **a) Financial Statements for period ending February 28, 2020 (unaudited)**

402
403 *Mr. Ward: I will just mention, once Bruce finishes the landscaping, I will finish the Fiscal Year*
404 *2022 Budget with the landscaping in it so we will be able to look at it going forward for Fiscal*
405 *Year 2022. Depending upon when he gets that to me, I may have it for your next meeting, or it*
406 *may be at the meeting after that, but we still have plenty of time.*

407
408 *Mr. Reidy: Is there a site plan or some type of plan that I can look at that shows what Miromar*
409 *and what the CDD owns? For example, in your letter you refer to Lakes 6i and 6j. I have no idea*
410 *what that means. My question is, I have tried to go online, and I see a plan that has an outline of*
411 *the border, but we have \$40 some million dollars in assets and most of it is land, but I don't know*
412 *what that entails.*

413
414 *Mr. Bernard: Are the maps up on the website?*

415
416 *Mr. Ward: I don't remember. We did that a year ago or two years ago.*

417
418 *Mr. Reidy: Maybe they are, and I am not looking in the right place.*

419
420 Discussion ensued regarding the maps and where to find said maps. Mr. Krebs indicated he
421 would provide the maps.

422
423
424 **FIFTH ORDER OF BUSINESS**

Supervisor's Requests and Audience Comments

425
426 Mr. Ward asked if there were any Supervisor's requests; there were none. He asked if there were any
427 audience comments; there were none.

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SIXTH ORDER OF BUSINESS

Adjournment

Mr. Ward adjourned the meeting at 2:47 p.m.

**On MOTION made by Ms. Mary LeFevre, seconded by Mr. Alan Refkin,
and with all in favor, the meeting was adjourned.**

Miromar Lakes Community Development District

James P. Ward, Secretary

Alan Refkin, Chairman

Draft



Miromar Lakes

Community Development District

Landscape Assets – Replacement Costs

CGA Project No. 13-5692.6

March 2021

Prepared by:



Calvin, Giordano & Associates, Inc.
EXCEPTIONAL SOLUTIONS™

Michael D. Conner, R.L.A., ASLA, ISA

Florida License Registration No. LA00001181

March 2021

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EXECUTIVE SUMMARY

Based on the review of the estimated asset values for the landscape materials, irrigation systems, and other landscape features within the Miromar Lakes Community Development District (CDD), the total restoration costs of the landscape assets are projected at \$5,374,211. This includes \$4,766,711 for the restoration of the existing current assets, as well as an additional \$607,500 for the projected restoration costs for the new future landscape buffers in the North Section of the community. In addition, when preparation of a reserve study is completed, it should also take into account the costs for debris removal and clean up activities after a storm event in addition to just the replacement costs for the materials. Please see Section One -Part C for more information on these possible costs based on previous storm events.

ABSTRACT

The Miromar Lakes Community Development District (CDD) has retained Calvin, Giordano & Associates, Inc. (CGA) to quantify the replacement costs for all CDD owned landscape assets within the Miromar Lakes community located in Lee County, Florida. Based on the review of the estimated asset values of the current landscape assets, together with the projected value of the new landscape berms in the North Section, this report outlines the total replacement costs for all of these assets. The quantities, values, and costs included have been provided by the CDD's Asset Manager and are also based on the estimated values and replacement costs for the North Section, as well. These values and replacement costs are based on the current costs of materials and services in today's marketplace. No other assets other than those listed in this document were analyzed or included in the overall replacement costs.

BACKGROUND, PURPOSE, AND OBJECTIVE

The purpose of this report is to provide the Miromar Lakes Community Development District with specific landscape replacement costs for all of the C.D.D.'s current and future landscape assets within the community. This will assist the Miromar Lakes C.D.D. in preparing for future storms, and planning and budgeting the adequate reserve funds for any future replacement costs.

The process of preparing this report began with an on-site inspection by CGA's Landscape Architect to evaluate existing conditions of the landscape assets and to quantify replacement cost for the future. All of the items evaluated by the Landscape Architect are included in this report as described in subsequent sections below. It should be noted that this report may need to be modified if additional assets are to be incorporated. Using the list of values that were provided by the Asset Manager as well as the estimated future values of the North Section, plus the current prices for these landscape items, this report projects the anticipated possible replacement costs for all of these assets.

SECTION ONE: LANDSCAPE ASSETS REPLACEMENT COSTS

A. Existing /Current Landscape Assets

Figure 1-3 below show the locations of all existing landscape assets within the Miromar Lakes C.D.D.

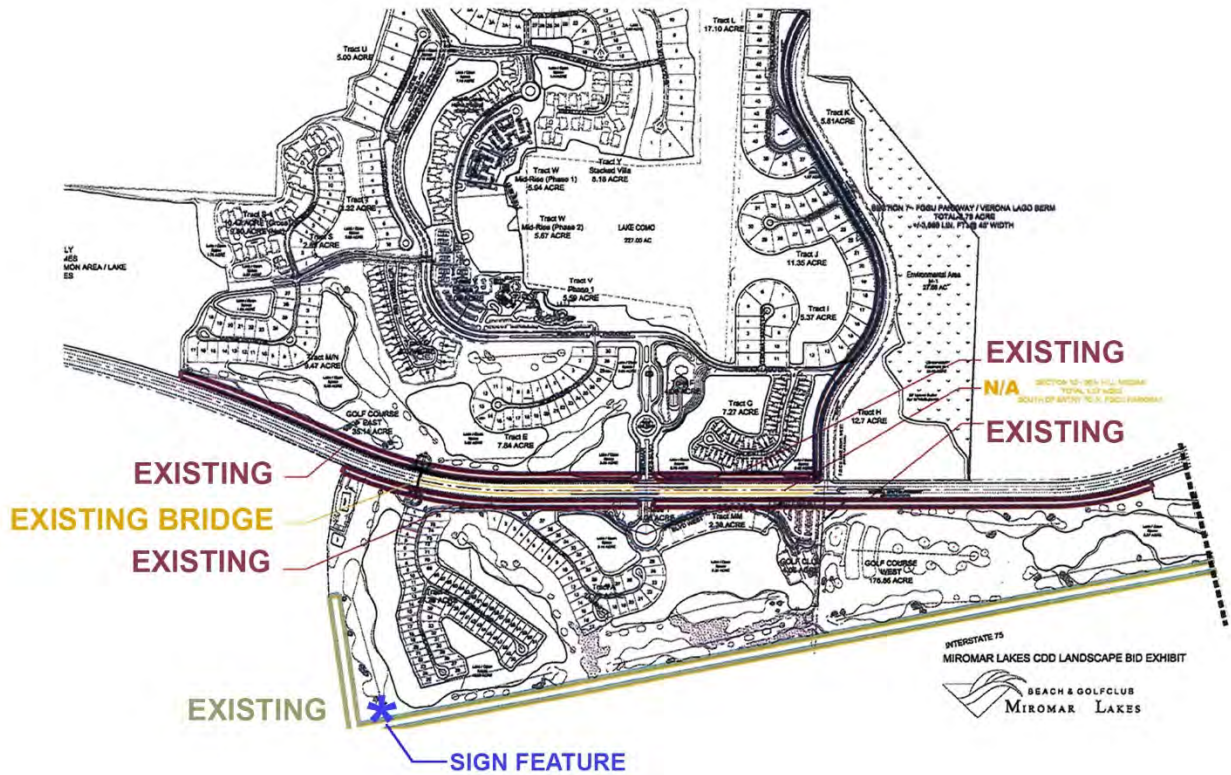


Figure 1 - Location Map of Existing Landscape Assets - Section 1 of 3

FLORIDA GULF COAST UNIVERSITY
PROJECT POINT #10-2010-0

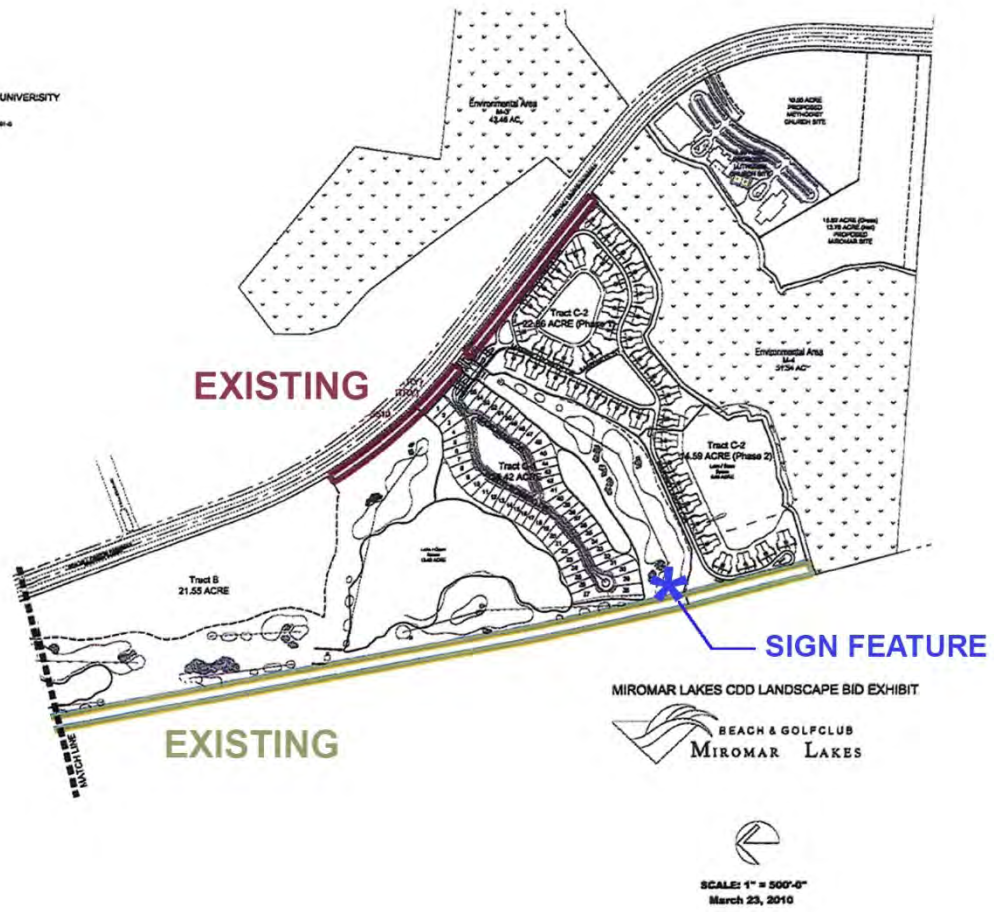


Figure 2 - Location Map of Existing Landscape Assets - Section 2 of 3

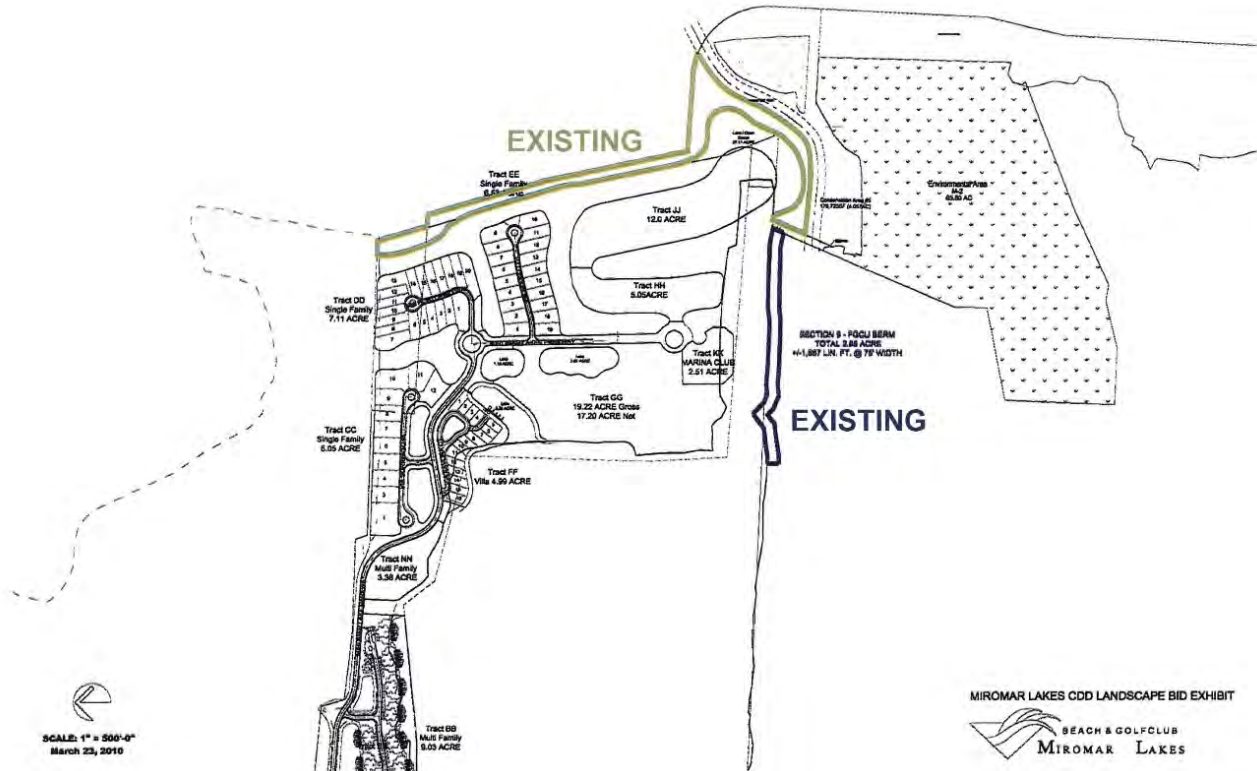


Figure 3 - Location Map of Existing Landscape Assets - Section 3 of 3

The table below (Table A) shows the estimated asset values of all of the landscape materials, irrigation systems, and other landscape related items for the current landscape assets. Please also note that the two (2) Miromar Lakes Sign Features on the I-75 berms are not included here, since they have been included as an engineering item in the Report for the Stormwater Replacement Costs.

Table A

**Miromar Lakes Community Development District
ESTIMATED Asset Values - Fiscal Year 2018/19**

Asset	Quantity	Date Built/Installed	Replacement Cost	Description
Landscape				
Plantings		Various	\$1,528,320.00	Miromar Lakes hedges and plantings
Trees		Various	\$2,479,600.00	Miromar Lakes palm, ficus , oak trees (hardwoods 1620, Palms 685)
Sod		Various	\$ 377,791.00	Miromar Lakes, zoyai,bahia and st. augustin sod
Irrigation System		Various	\$ 328,500.00	Miromar Lakes irrigation system piping and heads
		Total Landscaping:	\$ 4,714,211.00	
Estate Landscaping assisted with landscape valves				
Irrigation System				
Pump Stations Including meter set up			\$ 46,000.00	Irrigation Pumps stations for Miromar Lakes located on Ben Hill Griffin Parkway(two pumps)
		Total Irrigation:	\$ 46,000.00	
Miscellaneous Assets				
Pontoon Bridge		2013-2018	\$ 6,500.00	Access to southside of Lake 5
		Total Miscellaneous:	\$ 6,500.00	
			Total: All Current , \$ 4,766,711.00	

B. Future North Section Landscape Assets

Figure 4 below shows the location of the new landscape berms along Ben Hill Griffin Parkway and along Alico Road within the future North Section of the Miromar Lakes C.D.D.

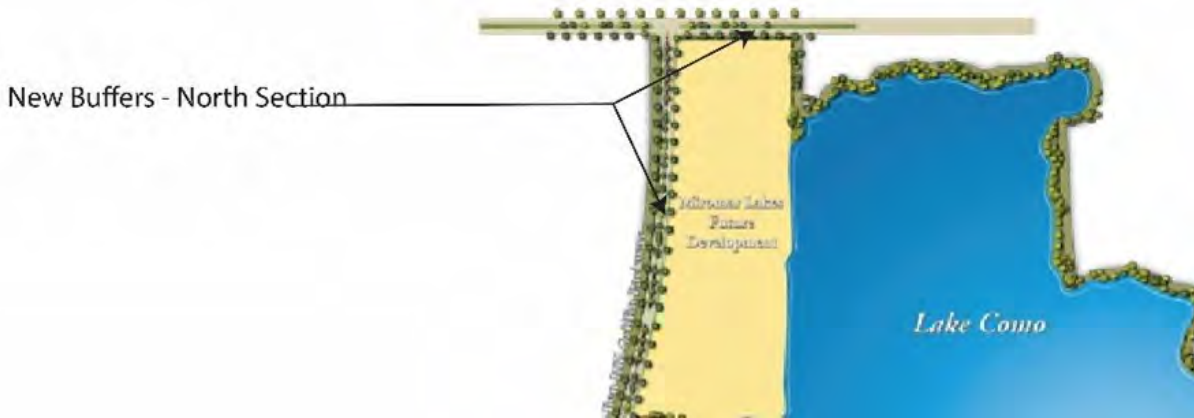


Figure 4-Location Map of New Landscape Berms - North Section

The table below (Table B) shows the estimated asset values for all of the landscape materials, irrigation systems for the future North Section Landscape Assets.

TABLE B

Miromar Lakes Community Development District

Asset	Quantity	Date Built/Installed	Replacement Cost	Description
Projected Asset Values - North Section (Ben Hill Griffin Pky and Alico Rd. Berms)				
Plantings	35,000	2017-2020	\$ 350,000.00	Hedges and plantings
Trees	120	2017-2020	\$ 90,000.00	Trees (Live Oaks mostly)
Palms	100	2019-2021	\$ 50,000.00	Palm Grouping on Berm
Sod	90,000 S.F	2017-2021	\$ 67,500.00	St. Augustine Sod
Irrigation	Lump Sum	2017-2021	\$ 50,000.00	Irrigation System Piping and Heads

NOTE: No new irrigation pumps have been included in this new North Section

Total - All Future Assets \$ 607,500.00

Total: ALL COMBINED LANDSCAPE ASSETS \$ 5,374,211.00

C. Unit Prices for Replacement Costs

The following Exhibit “C” – Landscape Replacement Costs shows the complete furnish and install cost for post-emergency conditions. The unit prices identified in this table were provided from past experience with storm restoration for the Miromar Lakes Community, as well as current pricing for routine landscape and irrigation materials.

Exhibit C – Landscape Replacement Costs:

Item/Description	Unit Cost
1. Large, Royal Palm	2,500.00
2. Medium Palm	700.00
3. Small Palm	400.00
4. Larger Mature Trees	1,500.00
5. Medium Trees	750.00
6. Small Trees	500.00
7. Accent Plants	150.00
8. Large Hedges	75.00
9. Shrubs	10.00
10. Ground Covers	5.00
11. Zoysia Grass (SOD)	1.00/ S.F
12. St. Augustine (SOD)	.75 / S.F

* Irrigation repairs after a storm can vary – and can be up to \$50,000.00 or more.

NOTE: Repairs to irrigation system after Hurricane Irma (Category 1) were \$11,000.00

** Additionally, debris removal and clean up costs after a storm can also vary widely depending on the intensity of the storm event – and can be up to \$500,000.00 or more.

NOTE: Debris removal costs from Hurricane Irma (Category 1) totaled \$270,000.00.



Miromar Lakes

Community Development District

Stormwater Replacement Costs

CGA Project No. 13-5692

March 2021

Prepared by:



Calvin, Giordano & Associates, Inc.
EXCEPTIONAL SOLUTIONS™

James Messick, P.E.
Florida Professional Registration No. 70870
March 2021

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EXECUTIVE SUMMARY

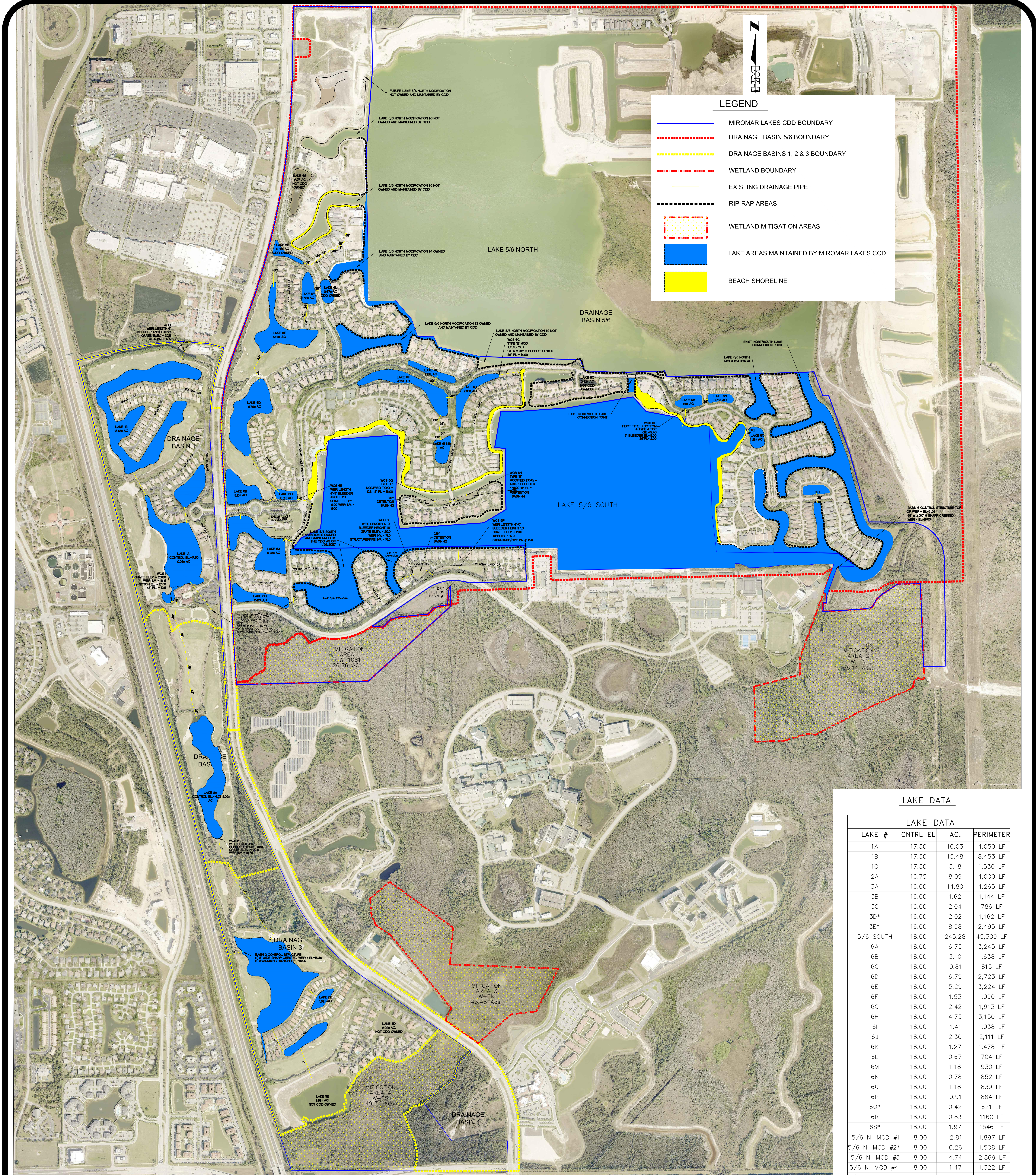
Based on the field investigations and data collection, the total restoration costs of the stormwater management system are projected at \$8,915,614.10. These costs should be updated annually to account for construction industry changes due to inflation, labor rates, material availability, taxes and insurance. When preparation of a Reserve Study is completed, it should take into account the costs for reconstruction of the stormwater management assets contained in this report. Reference can be made to the Exhibit A – Stormwater Replacement Costs Table (located in Section One – Miromar Lakes Stormwater / Lakes), which also identifies High Probability Costs. The items listed as High Probability Costs are specific items which were damaged during previous emergency events and the Miromar Lakes CDD had to reconstruct them immediately to get the existing stormwater management system fully functioning. These High Probability Construction Cost items should be considered in the immediate future when determining funds available for restoration.

ABSTRACT

Miromar Lakes Community Development District (CDD) has retained Calvin, Giordano & Associates, Inc. (CGA) to quantify replacement costs for CDD owned stormwater management assets with the Miromar Lakes community located in Miromar Lakes, Florida. Following Hurricane Irma in 2017, several CDD owned and maintained assets were impacted and subsequently needed immediate repair which were not planned. The review of these assets and costs associated with replacement are included to assist Miromar Lakes Community Development District plan and budget for future similar emergencies. Quantities included have been provided by the CDD's Asset Manager and replacement does not guaranty permit compliance. No other assets other than those listed in this document were analyzed or included in the overall replacement costs. Further evaluation of these assets and costs associated with replacement will need to be completed to verify permit compliance to safely estimate these unforeseen costs. Furthermore, it is recommended that these costs are updated every 5 years to accurately estimate and budget for these future needs.

BACKGROUND, PURPOSE, AND OBJECTIVE

The purpose of this report is to provide Miromar Lakes Community Development District with stormwater management asset replacement construction costs necessary to establish a capital reserves program for the future. The process of preparing this report began with an on-site inspection by the Asset Manager to quantify replacement costs to be used in the future. Items were identified by the Asset Manager and are included in this report as described in subsequent sections below. It should be noted that this report may need to be modified if additional assets are to be incorporated. Using the list of takeoffs that were provided by the Asset Manager, confirmation of quantities was completed and verified by the review of available permit drawings, development plat drawings, maintenance records and discussion with various personnel. Investigation of the existing lake banks and associated assets were completed, and a value assigned for an overall construction replacement cost. Significant lengths of existing lake banks were quantified and assigned a value for replacement, which should be considered during potential future emergency events. These values are considered as complete restoration costs and certain emergency events may only require partial reconstruction. A Reserve Study shall be completed with these replacement costs in mind, as fiscal year budgets are being developed.



LEGEND

- MIROMAR LAKES CDD BOUNDARY
- - - DRAINAGE BASIN 5/6 BOUNDARY
- - - DRAINAGE BASINS 1, 2 & 3 BOUNDARY
- - - WETLAND BOUNDARY
- EXISTING DRAINAGE PIPE
- - - RIP-RAP AREAS
- WETLAND MITIGATION AREAS
- LAKE AREAS MAINTAINED BY MIROMAR LAKES CDD
- BEACH SHORELINE

LAKE DATA

LAKE #	CNTRL EL.	AC.	PERIMETER
1A	17.50	10.03	4,050 LF
1B	17.50	15.48	8,453 LF
1C	17.50	3.18	1,530 LF
2A	16.75	8.09	4,000 LF
3A	16.00	14.80	4,265 LF
3B	16.00	1.62	1,144 LF
3C	16.00	2.04	786 LF
3D*	16.00	2.02	1,162 LF
3E*	16.00	8.98	2,495 LF
5/6 SOUTH	18.00	245.28	45,309 LF
6A	18.00	6.75	3,245 LF
6B	18.00	3.10	1,638 LF
6C	18.00	0.81	815 LF
6D	18.00	6.79	2,723 LF
6E	18.00	5.29	3,224 LF
6F	18.00	1.53	1,090 LF
6G	18.00	2.42	1,913 LF
6H	18.00	4.75	3,150 LF
6I	18.00	1.41	1,038 LF
6J	18.00	2.30	2,111 LF
6K	18.00	1.27	1,478 LF
6L	18.00	0.67	704 LF
6M	18.00	1.18	930 LF
6N	18.00	0.78	852 LF
6O	18.00	1.18	839 LF
6P	18.00	0.91	864 LF
6Q*	18.00	0.42	621 LF
6R	18.00	0.83	1,160 LF
6S*	18.00	1.97	1,546 LF
5/6 N. MOD #1	18.00	2.81	1,897 LF
5/6 N. MOD #2*	18.00	0.26	1,508 LF
5/6 N. MOD #3	18.00	4.74	2,869 LF
5/6 N. MOD #4	18.00	1.47	1,322 LF
5/6 N. MOD #5*	18.00	4.72	2,877 LF
5/6 N. MOD #6*	18.00	3.42	2,278 LF
5/6 N. FUTURE MOD.*	18.00	2.77	1,947 LF
D.D.A. #1	18.00	0.61	
D.D.A. #2	18.00	1.54	
D.D.A. #3	18.00	0.50	
D.D.A. #4	18.00	0.41	

BASIN #	CONTROL	MIN. ROAD	MIN. FFE	CONTROL STRUCTURE	BASIN #	CONTROL	MIN. ROAD	MIN. FFE	CONTROL STRUCTURE
1	17.50	19.50	21.50	6" WIDE SHARP CRESTED WEIR @ EL=18.15 6' W x 0.65' H V-NOTCH @ EL=17.50 REC. BODY: BASIN2	4	16.00	19.20	22.00	0.32" DIA. ORIFICE @ EL=16.00 ADJACENT SLOUGH
2	16.75	18.75	21.50	6" WIDE SHARP CRESTED WEIR @ EL=17.58 6' W x 0.83' H V-NOTCH @ EL=16.75 REC. BODY: BASIN3	5	18.00	20.00	22.00	(2) 9" WIDE SHARP CRESTED WEIR @ EL=19.00 (2) 9" W x 1.00" H V-NOTCH @ EL=18.00 REC. BODY: EXISTING LAKE
3	16.00	18.30	21.50	8' WIDE SHARP CRESTED WEIR @ EL=16.46 8' W x 0.46' H V-NOTCH @ EL=16.00 REC. BODY: 1-75 SWALE	6	18.00	20.00	22.00	22' W x 1.78' H SHARP CRESTED WEIR @ EL=18.22 22' W x 0.22' H V-NOTCH @ EL=18.00 REC. BODY: ADJACENT SLOUGH

* REPRESENTS LAKES NOT OWNED BY MIROMAR LAKES CDD



6200 Whiskey Creek Drive
Fort Myers, FL. 33919
Phone : (239) 985-1200
Florida Certificate of
Authorization No.1772

**MIROMAR LAKES - CDD
DRAINAGE EXHIBIT**

11/20/2023 10:00:00 AM - 11/20/2023 10:00:00 AM

The following items were obtained prior to the analysis, as identified in this report:

- Lake bank linear footage per type of slope (rip-rap, geotube, or grass)
- Aerators, fountains & water features
- Stormwater drainage structures with special erosion and sediment procedures

Below is a discussion of each portion of the stormwater management system, drainage facilities and recommendations for future reserve study replacement costs.

SECTION ONE – MIROMAR LAKES STORMWATER / LAKES

Assessment

Evaluation of the existing stormwater management system lakes was the focus of reconstruction costs, due to the likelihood of restoration following an emergency event. The Miromar Lakes CDD has a total of 28 lakes listed in the tabulation (some having multiple lake numbers), each with a variety of type of lake banks. Types include sodded banks, sodded banks with geotextile components (geotube) and rip-rap rock banks. Rip-rap rock lake banks were distinguished in various depths. The rip-rap depths noted in the investigation varied and are identified by either 6-8 ft, 8-10 ft, or 10-12 ft depths. In addition to the lake bank restoration costs, lake aerators and water fountains were included in the estimated replacement costs. Replacement costs of an aerator includes complete replacement of the aerator, aerator fan and tubing servicing each unit. Finally, drainage structures and the removal of sediment and debris are included as a separate line item in the table. Because of past experiences following emergency events, the need for sediment and debris removal at the control structural are also being considered.

The following Exhibit A – Stormwater Replacement Costs Table shows complete furnish and install costs for post-emergency conditions. The unit prices identified in this table were provided from past experiences with specific restorations within the Miromar Lakes CDD community. Cost associated with Drainage Structures and removal of sediment and debris were completed using \$7,000 per structure. A total of 12 drainage structures have been included. The table also includes replacement of two (2) Monument Structures along the I-75 landscape berm. These costs were calculated by using a \$110/SF for each of the 40 ft by 50 ft structures.

Exhibit A – Stormwater Replacement Costs Table

EXHIBIT A - Stormwater Replacement Costs Table

Lake ID	Lake Bank Slope Material (CDD maintained)					Additional Assets (CDD maintained)				Total Costs
	Hardened Lake Banks - Geo Tubes (ft)	Grass - No GeoTube (LF)	Rip-Rap (LF) (6-8 ft depth)	Rip-Rap (LF) (8-10 ft depth)	Rip-Rap (LF) (10-12 ft depth)	Aerator, fan and tubing (EA)	Fountains (\$)	Drainage Structures* (\$)	Monument Structures* * (\$)	
1A	720	3,330				4				
1B	4,224	4,229				10				
1C	1,220	310				2				
2A		4,000				4				
3A	910	3,355				4	15,000			
3C		786								
3D		1,162								
3E		2,495								
5/6 south	2,860	48,449	9,095	6,667	1,766					
6A	660	2,585				3				
6B		1,638				3				
6C		815				1				
6D		2,723				3				
6E	760	2,464				4				
6F	552	538								
6G	486	1,427				3				
6H	1,580	1,570								
6I		1,038								
6J	520	1,591	120							
6K		1,478								
6L		704								
6M		930								
6N		852								
6O		839								
6P		864								
6Q		621								
6R		1,212								
5/6 north	1,581	12,703	491	991	9,319					
TOTALS	16,073	104,708	9,706	7,658	11,085	41	\$15,000	\$84,000	\$440,000	
High Probability Totals			1,350	2,971	5,010					
Restoration Unit Prices (\$)	\$51.50	\$44.95	\$72.00	\$91.00	\$112.00	\$5,000.00	Lump Sum	Lump Sum	Lump Sum	Total Costs
Restoration Costs (\$)	\$827,759.50	\$4,706,624.60	\$698,832	\$696,878	\$1,241,520	\$205,000	\$15,000	\$84,000	\$440,000	\$8,915,614.10
High Probability Costs (\$)			\$97,200	\$270,361	\$561,120					\$928,681.00

RESOLUTION 2021-2

A RESOLUTION OF THE BOARD OF SUPERVISORS OF MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2022 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors of Miromar Lakes Community Development District (the "Board") prior to June 15, 2021, a proposed Budget for Fiscal Year 2022; and

WHEREAS, the Board has considered the proposed Budget and desires to set the required public hearing thereon.

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

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

SECTION 2. The proposed Budget submitted by the District Manager for Fiscal Year 2022 and attached hereto as Exhibit A is hereby approved as the basis for conducting a public hearing to adopt said budget.

SECTION 3. A public hearing on said approved budget is hereby declared and set for the following date, hour and location:

DATE: Thursday, June 10, 2021
HOUR: 2:00 P.M.
LOCATION: Beach Clubhouse
18061 Miromar Lakes Parkway
Miromar Lakes, Florida 33913

SECTION 4. The District Manager is hereby directed to submit a copy of the proposed budget to Lee County at least sixty (60) days prior to the hearing set above and to post the proposed budget on the District's web site at least two (2) days before the public hearing.

SECTION 5. Notice of this public hearing on the budget shall be published in a newspaper of general circulation in the area of the district once a week for two (2) consecutive weeks, except that the first publication shall not be fewer than 15 days prior to the date of the hearing. The notice shall further contain a designation of the day, time, and place of the public hearing. At the time and place designated in the notice, the Board shall hear all objections to the budget as proposed and may make such changes as the board deems necessary.

SECTION 6. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 7. That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

RESOLUTION 2021-2

A RESOLUTION OF THE BOARD OF SUPERVISORS OF MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2022 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

SECTION 8. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 8th day of April, 2021

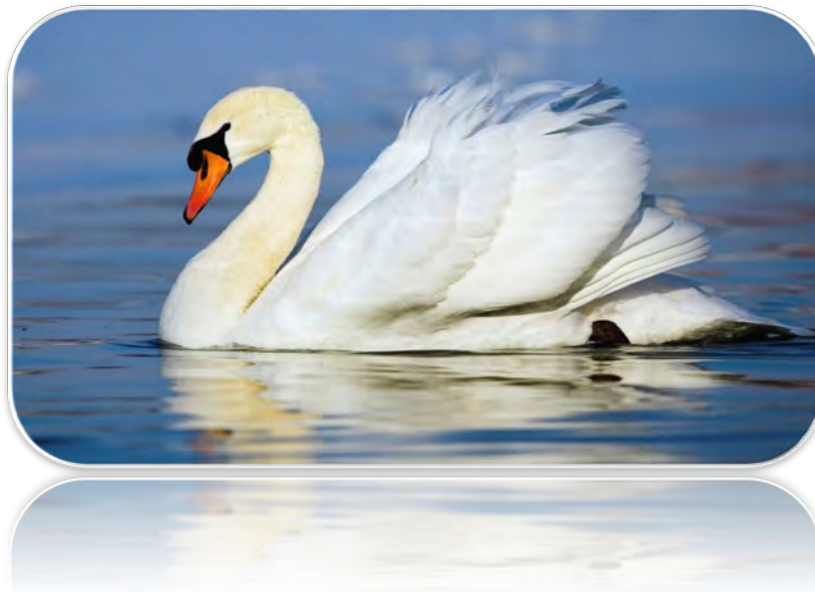
ATTEST:

**MIROMAR LAKES COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Alan Refkin, Chairman

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

Fiscal Year 2022

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37 STREET, FT. LAUDERDALE, FL. 33308

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

Miromar Lakes
Community Development District
General Fund - Budget
Fiscal Year 2022

Description	Fiscal Year 2021 Budget	Actual at 02/28/2021	Anticipated Year End 09/30/21	Fiscal Year 2022 - Budget	Notes
Revenues and Other Sources					
Cash Carryforward	\$ -	\$ -	\$ -	\$ -	NO Cash from prior year to fund FY 20 Operations
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	
Interest Income - General Account	\$ 250	\$ 24	\$ 71	\$ 250	Interest on General Bank Account
Special Assessment Revenue	\$ -				
Special Assessment - On-Roll	\$ 604,036	\$ 496,873	\$ 604,036	\$ 1,239,319	Assessments from Resident Owners
Special Assessment - Off-Roll	\$ 118,991	\$ 59,494	\$ 118,991	\$ 244,553	Assessment from Developer
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	
Total Revenue & Other Sources	\$ 723,277	\$ 556,390	\$ 723,098	\$ 1,485,551	
Expenditures and Other Uses					
Legislative					
Board of Supervisor's Fees	\$ 12,000	\$ 4,800	\$ 12,000	\$ 12,000	Statutory Required Fees
Board of Supervisor's - FICA	\$ 918	\$ 367	\$ 918	\$ 918	FICA Required for Board Fees
Executive					
Professional Management	\$ 40,000	\$ 16,667	\$ 40,000	\$ 40,000	District Manager Contract
Financial and Administrative					
Audit Services	\$ 4,000	\$ 3,000	\$ 4,000	\$ 4,100	Statutory required audit yearly
Accounting Services	\$ -	\$ 290	\$ 290	\$ -	
Assessment Roll Preparation	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	Statutory required maintenance of owner's par debt outstanding and yearly work with property appraiser
Arbitrage Rebate Fees	\$ 2,000	\$ 1,350	\$ 2,000	\$ 2,000	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds & Reamortizations of Bonds
Other Contractual Services					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	
Legal Advertising	\$ 1,200	\$ 439	\$ 1,200	\$ 1,200	Statutory Required Legal Advertising
Trustee Services	\$ 9,500	\$ 3,400	\$ 9,300	\$ 9,300	Trustee Fees for Bonds
Dissemination Agent Services	\$ -	\$ -	\$ -	\$ -	
Property Appraiser & Tax Collector Fees	\$ 2,000	\$ -	\$ 1,194	\$ 1,300	Fees to place assessment on the tax bills
Bank Service Fees	\$ 500	\$ 200	\$ 481	\$ 500	Fees required to maintain bank account
Travel and Per Diem	\$ -	\$ -	\$ -	\$ -	
Communications and Freight Services					

**Community Development District
General Fund - Budget
Fiscal Year 2022**

Description	Fiscal Year 2021 Budget	Actual at 02/28/2021	Anticipated Year End 09/30/21	Fiscal Year 2022 - Budget	Notes
Telephone	\$ -	\$ -	\$ -	\$ -	
Postage, Freight & Messenger	\$ 800	\$ 284	\$ 800	\$ 800	Mailing and postage
Insurance	\$ 7,000	\$ 6,928	\$ 6,928	\$ 7,000	General Liability and D&O Liability Insurance
Printing and Binding	\$ 2,200	\$ 206	\$ 1,200	\$ 2,200	Agenda books and copies
Other Current Charges					
Website Maintenance	\$ 1,200	\$ 250	\$ 1,200	\$ 1,200	Statutory Maintenance of District Web site
Office Supplies	\$ -	\$ -	\$ -	\$ -	
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175	Statutory fee to Department of Economic Opportunity
Legal Services					
General Counsel	\$ 30,000	\$ 947	\$ 2,500	\$ 15,000	District Attorney
Other General Government Services					
Engineering Services					
General Services	\$ 7,000	1,865	\$ 5,000	\$ 5,000	District Engineer
Asset Maps/Cost Estimates	\$ -	-	\$ -	\$ 2,500	Engineer/Asset Manager
Asset Administrative Services	\$ 10,000	833	\$ 10,000	\$ 10,000	General Services (Asset Manager)
Contingencies	\$ -	\$ -	\$ -	\$ -	
Sub-Total:	\$ 148,493	\$ 60,001	\$ 116,386	\$ 154,093	
Stormwater Management Services					
Professional Services					
Asset Management	\$ 35,800	\$ 14,496	\$ 35,800	\$ 35,800	District Asset Manager
NPDES	\$ 2,000	\$ -	\$ 2,000	\$ 3,000	Regulatory Reporting for Wetlands (Additional Wetlands)
Utility Services					
Electric - Aeration System	\$ 4,800	\$ 2,072	\$ 4,800	\$ 4,800	Electric Service for Fountain
Repairs & Maintenance					
Lake System					
Aquatic Weed Control	\$ 71,000	\$ 19,088	\$ 71,000	\$ 76,000	Periodic spraying of lakes (Additional Lake segments)
Lake Bank Maintenance	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	Periodic maintenance of lake banks
Water Quality Testing	\$ 13,840	\$ 4,310	\$ 13,840	\$ 14,300	Regulatory Reporting Requirements
Water Control Structures	\$26,000	\$ 22,650	\$26,000	\$25,000	Yearly Cleaning of all Water Control Structures
Grass Carp Installation	\$ -	\$ -	\$ -	\$ -	
Litoral Shelf Planting	\$ -	\$ -	\$ -	\$ -	
Cane Toad Removal	\$ 11,000	\$ 13,990	\$ 43,000	\$ 36,000	Remove Lake Larvee/toads & exterminate (new program)
Midge Fly Control	\$ 9,600	\$ -	\$ 19,200	\$ 19,600	Spraying of lakes to control insects (new program)
Aeration System	\$ 2,000	\$ 13,848	\$ 14,848	\$ 12,000	Periodic Maintenance of Aeration systems

**Community Development District
General Fund - Budget
Fiscal Year 2022**

Description	Fiscal Year 2021 Budget	Actual at 02/28/2021	Anticipated Year End 09/30/21	Fiscal Year 2022 - Budget	Notes
Fish Re-Stocking Wetland System	\$ -	\$ 10,086			
Routine Maintenance	\$ 49,100	\$ 13,456	\$ 49,100	\$ 48,100	Periodic Maintenance to remove exotic materials from wetland system (Additional Wetlands)
Water Quality Testing	\$ -	\$ -	\$ -	\$ -	
Capital Outlay					
Aeration Systems	\$ 13,260	\$ -	\$ 2,500	\$ 16,000	See Capital Improvements for Detail
Littoral Shelf Replanting/Barrier	\$ 6,000	\$ -	\$ 4,000	\$ 6,000	See Capital Improvements for Detail
Lake Bank Restorations	\$ -	\$ -	\$ -	\$ -	See Capital Improvements for Detail
Turbidity Screens	\$ -	\$ -	\$ -	\$ -	See Capital Improvements for Detail
Erosion Restoration	\$ 204,930	\$ 13,842	\$ 204,930	\$ 122,100	See Capital Improvements for Detail
Contingencies	\$ 3,000	\$ -	\$ 3,000	\$ 8,000	See Capital Improvements for Detail
Sub-Total:	\$ 455,330	\$ 127,828	\$ 159,440	\$ 447,815	

Landscaping Services

On January 1, 2019 the District transferred to the Master HOA the Maintenance responsibilities for the landscaping program including the Ben Hill Griffin Parkway, and the County has agreed to not assess for FY 20 the MSBU.

Professional Management					
Asset Management	\$ -	\$ -	\$ -	\$ 31,500	FY 2018 Budget - \$37,400
Utility Services	\$ -				
Electric - Landscape Lighting	\$ -	\$ -	\$ -	\$ -	
Irrigation Water	\$ -	\$ -	\$ -	\$ 5,000	FY 2018 Budget - \$5,000.00
Repairs & Maintenance	\$ -				
Public Area Landscaping	\$ -	\$ -	\$ -	\$ 513,000	FY 2018 Budget - \$452,000 (\$25,500 for new berms)
Irrigation System	\$ -	\$ -	\$ -	\$ 20,000	FY 2018 Budget - \$8,000 (\$2,500 for new berms)4
Landscaping Lighting					
Well System	\$ -	\$ -	\$ -	\$ 1,000	FY 2018 Budget - \$1,000
Tree Trimming				\$ 92,000	FY 2018 - Included in Landscaping
Plant Replacement	\$ -	\$ -	\$ -	\$ 41,000	FY 2018 Budget - \$30,000
Other Current Charges	\$ -				
Lee Cty - Ben Hill Griffin Landscaping	\$ -	\$ -	\$ -	\$ 52,100	FY 2018 Budget - \$51,000.00
Charlotte County Assessments					
Hendry County - Panther Habitat Taxes	\$ -	\$ -	\$ -	\$ -	
Operating Supplies	\$ -				
Mulch	\$ -	\$ -	\$ -	\$ 27,700	FY 2018 Budget - \$19,000 (\$2,500 for new berms)

**Community Development District
General Fund - Budget
Fiscal Year 2022**

Description	Fiscal Year 2021 Budget	Actual at 02/28/2021	Anticipated Year End 09/30/21	Fiscal Year 2022 - Budget	Notes
Capital Outlay	\$ -	\$ -	\$ -	\$ -	FY 2018 Budget - \$111,348
Sub-Total:	\$ -	\$ -	\$ -	\$ 740,300	FY 2018 Total Budget - \$715,123
Reserves for General Fund					
Water Management System	\$ 50,000	\$ -	\$ -	\$ 50,000	For Water Management System
Disaster Relief Reserve	\$ 45,000	\$ -	\$ -	\$ 45,000	For Storm Cleanup
Sub-Total:	\$ 95,000	\$ -	\$ -	\$ 95,000	
Other Fees and Charges					
Discount for Early Payment	\$ 23,854	\$ -	\$ 23,854	\$ 49,573	4% Discounts property owner's may take if paying taxes in November.
Sub-Total:	\$ 23,854	\$ -	\$ 23,854	\$ 48,343	
Total Expenditures and Other Uses	\$ 722,677	\$ 187,829	\$ 299,680	\$ 1,485,551	
Net Increase/(Decrease) in Fund Balance	\$ 600	\$ 368,562	\$ 423,418	\$ 95,000	

Fund Balance	Results of FY 2021 Operations			
		Changes +/-	Totals	Fiscal Year 2022
Unassigned				
Beginning: October 1, 2020	\$ 265,802		\$ 265,802	\$ 265,802
Reserve for Water Management System	\$ 50,000	\$ 50,000	\$ 100,000	\$ 150,000
Reserve for Disaster Relief	\$ 45,000	\$ 45,000	\$ 90,000	\$ 135,000
Results from Current Operations			\$ 423,418	\$ 423,418
Totals:	\$ 360,802	\$ 95,000	\$ 879,220	\$ 974,220

Assessment Comparison				
Description	Number of Units	FY 2021 Rate/Unit	FY 2018 Rates with Landscaping	FY 2022 Rate/Unit
General Fund - Operations				
Sold property on roll	1385	\$ 368.74	\$ 730.70	\$ 836.38
Developer units off roll	290	\$ 354.56	\$ 702.59	\$ 800.58
Total:	1675			

**Community Development District
General Fund - Budget
Fiscal Year 2022**

Description	Fiscal Year 2021 Budget	Actual at 02/28/2021	Anticipated Year End 09/30/21	Fiscal Year 2022 - Budget	Notes
Reserves Assessment					
Sold property on roll	1385	\$ 58.44	No Reserves in 2018	\$ 58.44	
Developer units off roll	290	\$ 55.75		\$ 55.75	
Total:	1675				
Total Assessment					
Sold property on roll	1385	\$ 427.18	\$ 730.70	\$ 894.82	
Developer units off roll	290	\$ 410.31	\$ 702.59	\$ 856.34	
Total:	1675				
Cap Rate	\$ 739.98			\$ 739.98	
Reduction in Units for 2022	29	<< Total Rev Loss from Unit Reduction >>		\$ 24,254.92	
Component of Rate Change	FY 2021	FY 2022	Change	Effect on Rate	
Administration	\$ 148,493	\$ 154,093	\$ 5,600	\$ 3.34	
Stormwater Management	\$ 455,330	\$ 447,815	\$ (7,515)	\$ (4.49)	
Landscaping	\$ -	\$ 740,300	\$ 740,300	\$ 441.97	
Reserves	\$ 95,000	\$ 95,000	\$ -	\$ -	
Other Fees and Charges	\$ 23,854	\$ 48,343	\$ 24,489	\$ 26.81	
	\$ 722,677	\$ 1,485,551	\$ 762,874	\$ 467.64	

**Miromar Lakes
Community Development District
General Fund - Budget
Fiscal Year 2022**

Capital Improvement Plan - Fiscal Year 2021 through FY 2026

Description of Capital Items	2021	2022	2023	2024	2025	2026 (and beyond)
Irrigation System						
Irrigation Pump Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Irrigation System:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake System						
Improvements for Water Quality						
Turbidity Screen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Littoral Shelf - Re-Plantings	\$ 6,000	\$ 6,000	\$ 2,000	\$ 2,000	\$ -	\$ -
Littoral Shelf - Barrier Installation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 6,000	\$ 6,000	\$ 2,000	\$ 2,000	\$ -	\$ -
Aeration System						
Lake 6E and 6G - Tubing replacements/weights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake 2A - Compressor and diffusers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake 1A, 6B, and 6D - Tubing replacements/weights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake 1C, 6E - Tubing replacements/weights	\$ 13,260	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Aerator Replacements	\$ -	\$ 16,000	\$ 16,000	\$ 14,000	\$ -	\$ -
Sub-Total:	\$ 13,260	\$ 16,000	\$ 16,000	\$ 14,000	\$ -	\$ -
Erosion Restoration						
Subdivision Shoreline- Rip-Rap	\$ 47,000	\$ 38,000	\$ 80,000	\$ 56,000	\$ 60,000	\$ 60,000
Monte Bella (non-residential)	\$ 38,800					
Montelago	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Valencia	\$ 92,400	\$ -	\$ -	\$ -	\$ -	\$ -
Verona Lago						
Bellamara (non-residential)			\$ 25,000			
FGCU and Peninsula Berm	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Castelli	\$ -	\$ -	\$ -	\$ 16,000	\$ -	\$ -
Sorrento	\$ -	\$ -	\$ -	\$ -	\$ 14,000	\$ 14,000
San Marino	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ -
Porta Romano	\$ -	\$ -	\$ -	\$ 24,000	\$ -	\$ -
St. Moritz	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Course	\$ -	\$ 30,000	\$ -	\$ 22,000	\$ -	\$ -
Contingencies/CEI Services	\$ 26,730	\$ 12,100	\$ 12,000	\$ 17,700	\$ 11,100	\$ 11,100
Sub-Total:	\$ 204,930	\$ 100,100	\$ 117,000	\$ 135,700	\$ 107,000	\$ 85,100
Total: Stormwater Management System	\$ 224,190	\$ 122,100	\$ 135,000	\$ 151,700	\$ 107,000	\$ 85,100

**Miromar Lakes
Community Development District
General Fund - Budget
Fiscal Year 2022**

Capital Improvement Plan - Fiscal Year 2021 through FY 2026

Description of Capital Items	2021	2022	2023	2024	2025	2026 (and beyond)
Landscaping System						
St. Moritz/Tivoli (Private side of Berm)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sienna	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Valencia	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Verona Lago (West Street berm & Retention area screening)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parkway Golf Cart Bridge (Both sides on all four quadrants)	\$ -	\$ 59,000	\$ -	\$ -	\$ -	\$ -
Parkway Golf Cart Bridge (median planting around guardrail) & Ben Hill Griffin Parkway Median)	\$ -	\$ 9,000	\$ -	\$ -	\$ -	\$ -
Ben Hill Griffin Pkwy (Berms south of main entrance) - not including Porto Romano &	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ben Hill Griffin Pkwy (Berms north of main entrance)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
San Marino (West berm)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake 5 (South berm)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
I-75 (300 LF - 11,098 feet)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
I-75 Landscape Restoration from Hurricane Irma	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
I-75 Sign Feature Planting (each one)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies/CEI Services (Landscape Architect to visit & planting design)	\$ -	\$ 7,200	\$ -	\$ -	\$ -	\$ -
Total: Landscaping System:	\$ -	\$ 75,200	\$ -	\$ -	\$ -	\$ -
Total Capital Improvements:	\$ 224,190	\$ 197,300	\$ 135,000	\$ 151,700	\$ 107,000	\$ 85,100
Estimated Cost Per Residential Unit:	\$ 136.83	\$ 120.42	\$ 82.42	\$ 92.59	\$ 65.32	\$ 51.94

**Miromar Lakes
Community Development District**

Debt Service Fund - Series 2012 Bonds (Refinanced 2000A Bonds) - Budget

Fiscal Year 2022

Description	Fiscal Year 2021 Budget	Actual at 02/28/2021	Anticipated Year End 09/30/21	Fiscal Year 2022 - Budget
Revenues and Other Sources				
Carryforward				
Reserve Account	\$ -	\$ -	\$ -	\$ -
Deferred Cost Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ 4,500	\$ 8	\$ 25	\$ 100
Reserve Account	\$ 7,200	\$ (16,652)	\$ 7,200	\$ 7,200
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 976,934	\$ 803,237	\$ 976,934	\$ 981,471
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Operating Transfers In.	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 988,634	\$ 786,593	\$ 984,159	\$ 988,771
	\$ -			
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series A Bonds	\$ 510,000	\$ -	\$ 510,000	\$ 535,000
Principal Debt Service - Early Redemptions				
Series A Bonds	\$ -	\$ 5,000	\$ 20,000	\$ -
Interest Expense				
Series A Bonds	\$ 439,556	\$ 219,778	\$ 439,556	\$ 414,694
Other Fees and Charges				
Discounts for Early Payment	\$ 39,077	\$ -	\$ 39,077	\$ 39,077
Total Expenditures and Other Uses	\$ 988,633	\$ 224,778	\$ 1,008,633	\$ 988,771
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 561,815	\$ (24,474)	\$ -
Fund Balance - Beginning	\$ 621,703	\$ 621,703	\$ 621,703	\$ 618,120
Fund Balance - Ending	\$ 621,703	\$ 1,183,518	\$ 597,229	\$ 618,120
Restricted Fund Balance:				
Reserve Account Requirement			\$ 366,651	
Restricted for November 1, 2022 Interest Payment			\$ 194,306	
Total - Restricted Fund Balance:			\$ 560,958	

Miromar Lakes
Community Development District
Debt Service Fund - Series 2012 Bonds (Refinanced 2000A Bonds) - Budget
Fiscal Year 2022

Description	Prepayments	Principal	Coupon Rate	Interest	Fiscal Year Annual Debt Service
Principal Balance - October 1, 2020	\$	8,275,000	Varies		
11/1/2020	\$ 5,000.00			\$ 219,778.13	
5/1/2021	\$ 15,000.00	\$ 510,000	4.875%	\$ 219,778.13	\$ 949,556.26
11/1/2021				\$ 207,346.88	
5/1/2022	\$	535,000	4.875%	\$ 207,346.88	\$ 949,693.76
11/1/2022				\$ 194,306.25	
5/1/2023	\$	560,000	5.375%	\$ 194,306.25	\$ 948,612.50
11/1/2023				\$ 179,256.25	
5/1/2024	\$	590,000	5.375%	\$ 179,256.25	\$ 948,512.50
11/1/2024				\$ 163,400.00	
5/1/2025	\$	625,000	5.375%	\$ 163,400.00	\$ 951,800.00
11/1/2025				\$ 146,603.13	
5/1/2026	\$	660,000	5.375%	\$ 146,603.13	\$ 953,206.26
11/1/2026				\$ 128,865.63	
5/1/2027	\$	695,000	5.375%	\$ 128,865.63	\$ 952,731.26
11/1/2027				\$ 110,187.50	
5/1/2028	\$	735,000	5.375%	\$ 110,187.50	\$ 955,375.00
11/1/2028				\$ 90,434.38	
5/1/2029	\$	775,000	5.375%	\$ 90,434.38	\$ 955,868.76
11/1/2029				\$ 69,606.25	
5/1/2030	\$	815,000	5.375%	\$ 69,606.25	\$ 954,212.50
11/1/2030				\$ 47,703.13	
5/1/2031	\$	865,000	5.375%	\$ 47,703.13	\$ 960,406.26
11/1/2031				\$ 24,456.25	
5/1/2032	\$	910,000	5.375%	\$ 24,456.25	\$ 958,912.50

**Miromar Lakes
Community Development District**

**Debt Service Fund - Series 2015 Bonds (Refinanced Series 2003 Bonds) - Budget
Fiscal Year 2022**

Description	Fiscal Year 2021 Budget	Actual at 02/28/2021	Anticipated Year End 09/30/21	Fiscal Year 2022 - Budget
Revenues and Other Sources				
Carryforward				
Reserve Account	\$ -	\$ -	\$ -	\$ -
Deferred Cost Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Interest Income				
Reserve Account	\$ 12,000	\$ (17,845)	\$ 12,000	\$ 12,000
Prepayment Account	\$ 5,600	\$ -	\$ -	\$ -
Revenue Account	\$ 7,000	\$ 13	\$ 20	\$ 20
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 515,645	\$ 423,945	\$ 515,645	\$ 519,640
Special Assessment - Off-Roll	\$ 418,881	\$ -	\$ 418,881	\$ 422,126
Special Assessment - Prepayment		\$ -	\$ -	\$ -
Operating Transfers	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 959,126	\$ 406,113	\$ 946,546	\$ 953,786
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2015 Bonds	\$ 450,000	\$ -	\$ 450,000	\$ 470,000
Principal Debt Service - Early Redemptions				
Series 2015 Bonds	\$ -	\$ 65,000	\$ 65,000	\$ -
Interest Expense				
Series 2015 Bonds	\$ 488,500	\$ 244,250	\$ 488,500	\$ 463,000
Other Fees and Charges				
Discounts for Early Payment	\$ 20,626	\$ -	\$ 20,626	\$ 20,786
Total Expenditures and Other Uses	\$ 959,126	\$ 309,250	\$ 1,024,126	\$ 953,786
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 96,863	\$ (77,580)	\$ (0)
Fund Balance - Beginning	\$ 1,019,703	\$ 1,019,703	\$ 1,019,703	\$ 1,019,703
Fund Balance - Ending	\$ 1,019,703	\$ 1,116,566	\$ 942,123	\$ 1,019,703
Restricted Fund Balance:				
Reserve Account Requirement			\$ 404,783	
Restricted for November 1, 2022 Interest Payment			\$ 219,750	
Total - Restricted Fund Balance:			\$ 624,533	

**Miromar Lakes
Community Development District**

**Debt Service Fund - Series 2015 - Amortization Schedule
Debt Service Fund - Series 2015 Bonds (Refinanced Series 2003 Bonds) - Budget**

Description	Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service
Par Outstanding at 10/01/2020		\$ 9,775,000.00			
11/1/2020	65,000			\$ 244,250.00	
5/1/2021		\$ 445,000	5.000%	\$ 242,625.00	\$ 931,875.00
11/1/2021				\$ 231,500.00	
5/1/2022		\$ 470,000	5.000%	\$ 231,500.00	\$ 933,000.00
11/1/2022				\$ 219,750.00	
5/1/2023		\$ 495,000	5.000%	\$ 219,750.00	\$ 934,500.00
11/1/2023				\$ 207,375.00	
5/1/2024		\$ 520,000	5.000%	\$ 207,375.00	\$ 934,750.00
11/1/2024				\$ 194,375.00	
5/1/2025		\$ 545,000	5.000%	\$ 194,375.00	\$ 933,750.00
11/1/2025				\$ 180,750.00	
5/1/2026		\$ 575,000	5.000%	\$ 180,750.00	\$ 936,500.00
11/1/2026				\$ 166,375.00	
5/1/2027		\$ 605,000	5.000%	\$ 166,375.00	\$ 937,750.00
11/1/2027				\$ 151,250.00	
5/1/2028		\$ 635,000	5.000%	\$ 151,250.00	\$ 937,500.00
11/1/2028				\$ 135,375.00	
5/1/2029		\$ 665,000	5.000%	\$ 135,375.00	\$ 935,750.00
11/1/2029				\$ 118,750.00	
5/1/2030		\$ 695,000	5.000%	\$ 118,750.00	\$ 932,500.00
11/1/2030				\$ 101,375.00	
5/1/2031		\$ 730,000	5.000%	\$ 101,375.00	\$ 932,750.00
11/1/2031				\$ 83,125.00	
5/1/2032		\$ 770,000	5.000%	\$ 83,125.00	\$ 936,250.00
11/1/2032				\$ 63,875.00	
5/1/2033		\$ 810,000	5.000%	\$ 63,875.00	\$ 937,750.00
11/1/2033				\$ 43,625.00	
5/1/2034		\$ 850,000	5.000%	\$ 43,625.00	\$ 937,250.00
11/1/2034				\$ 22,375.00	
5/1/2035		\$ 895,000	5.000%	\$ 22,375.00	\$ 939,750.00

**Miromar Lakes
Community Development District**

Assessment Levy - Summary of All Funds

Series 2012 (Refinanced 2000 A Bonds - Phase I)
Par Amount: \$12,345,000 - 10 Years Remaining

Phase I Neighborhoods	Original Assessment	Bond Designation	Debt Service Assessment	O & M Assessment	Total Assessment	Outstanding Principal after 2021-2022 tax payment
Murano	\$ 24,687.00	SF 2	\$ 1,642.99	\$ 877.47	\$ 2,520.46	\$ 13,520.30
Verona Lago	\$ 14,789.00	SF	\$ 985.79	\$ 877.47	\$ 1,863.26	\$ 8,061.45
Isola Bella	\$ 14,789.00	SF	\$ 985.79	\$ 877.47	\$ 1,863.26	\$ 8,061.45
Bellamare	\$ 14,789.00	SF	\$ 985.79	\$ 877.47	\$ 1,863.26	\$ 8,061.45
Ana Capri	\$ 14,789.00	SF	\$ 985.79	\$ 877.47	\$ 1,863.26	\$ 8,061.45
Casteli	\$ 14,789.00	SF	\$ 985.79	\$ 877.47	\$ 1,863.26	\$ 8,061.45
Montelago	\$ 12,324.00	VILLA	\$ 821.50	\$ 877.47	\$ 1,698.97	\$ 6,716.75
Tivoli	\$ 12,324.00	VILLA	\$ 821.50	\$ 877.47	\$ 1,698.97	\$ 6,716.75
St. Moritz	\$ 12,324.00	VILLA	\$ 821.50	\$ 877.47	\$ 1,698.97	\$ 6,716.75
Sienna	\$ 12,324.00	VILLA	\$ 821.50	\$ 877.47	\$ 1,698.97	\$ 6,716.75
Caprini	\$ 12,324.00	VILLA	\$ 821.50	\$ 877.47	\$ 1,698.97	\$ 6,716.75
Porto Romano	\$ 12,324.00	VILLA	\$ 821.50	\$ 877.47	\$ 1,698.97	\$ 6,716.75
Volterra	\$ 12,324.00	VILLA	\$ 821.50	\$ 877.47	\$ 1,698.97	\$ 6,716.75
Portofino	\$ 12,324.00	VILLA	\$ 821.50	\$ 877.47	\$ 1,698.97	\$ 6,716.75
Valencia	\$ 9,859.00	MF	\$ 657.20	\$ 877.47	\$ 1,534.67	\$ 5,374.24
Vivaldi	\$ 9,859.00	MF	\$ 657.20	\$ 877.47	\$ 1,534.67	\$ 5,374.24
Bella Vista	\$ 9,859.00	MF	\$ 657.20	\$ 877.47	\$ 1,534.67	\$ 5,374.24
Mirosol	\$ 9,859.00	MF	\$ 657.20	\$ 877.47	\$ 1,534.67	\$ 5,374.24
San Marino	\$ 9,859.00	MF	\$ 657.20	\$ 877.47	\$ 1,534.67	\$ 5,374.24
Montebello	\$ 9,859.00	MF	\$ 657.20	\$ 877.47	\$ 1,534.67	\$ 5,374.24
Ravenna	\$ 9,859.00	MF	\$ 657.20	\$ 877.47	\$ 1,534.67	\$ 5,374.24
Bellini	\$ 9,859.00	MF	\$ 657.20	\$ 877.47	\$ 1,534.67	\$ 5,374.24
University	\$ -	GOV	\$ -	\$ 5,264.84	\$ 5,264.84	\$ -
Golf Club/Course		GOLF	\$ 154,714.26	\$ 8,774.74	\$ 163,489.00	\$ 514,734.23
Beach Club		BEACH	\$ 15,143.67	\$ -	\$ 15,143.67	\$ 50,405.29

Comparison : Fiscal Year 2021 Assessments						
	SF 2	\$ 1,635.08	\$ 427.18	\$ 2,062.26	\$ 14,457.56	
	SF	\$ 981.05	\$ 427.18	\$ 1,408.23	\$ 8,623.81	
	VILLA	\$ 817.54	\$ 427.18	\$ 1,244.72	\$ 7,164.46	
	MF	\$ 654.03	\$ 427.18	\$ 1,081.21	\$ 5,749.15	
	GOV	\$ -	\$ 2,563.08	\$ 2,563.08	\$ -	
	GOLF	\$ 153,969.26	\$ 4,271.80	\$ 158,241.06	\$ 602,992.88	
	BEACH	\$ 15,070.75	\$ -	\$ 15,070.75	\$ 59,044.19	

NOTE - THE FINAL DEBT SERVICE ASSESSMENT WILL CHANGE DUE TO A LARGE PREPAYMENT ANTICIPATED BY MIROMAR DEVELOPMENT CORPORATION - ON THE MIROSOL II PROPERTY - A REDUCTION IN 29 UNITS IS CONTEMPLATED

**Miromar Lakes
Community Development District**

Assessment Levy - Summary of All Funds

Series 2012 (Refinanced 2000 A Bonds - Phase I)

Par Amount: \$12,345,000 - 10 Years Remaining

Phase I Neighborhoods	Original Assessment	Bond Designation	Debt Service Assessment	O & M Assessment	Total Assessment	Outstanding Principal after 2021-2022 tax payment
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Series 2015 Bonds (Refinanced 2003 A Bonds - Phase II)

Par Amount - \$19,165,000 - 14 Years Remaining

Phase I Neighborhoods	Original Assessment	Bond Designation	Debt Service Assessment	O & M Assessment	Total Assessment	Outstanding Principal after 2021-2022 tax payment
Sorrento	\$ 34,794.86	SF 2	\$ 2,385.68	\$ 877.47	\$ 3,263.15	\$ 22,007.76
Salerno I	\$ 34,794.86	SF 2	\$ 2,385.68	\$ 877.47	\$ 3,263.15	\$ 22,007.76
Lugano	\$ 34,794.86	SF 2	\$ 2,385.68	\$ 877.47	\$ 3,263.15	\$ 22,007.76
Salerno II	\$ 34,794.86	SF 2	\$ 2,385.68	\$ 877.47	\$ 3,263.15	\$ 22,007.76
Sardinia	\$ 34,794.86	SF 2	\$ 2,385.68	\$ 877.47	\$ 3,263.15	\$ 22,007.76
Avelino	\$ 34,794.86	SF 2	\$ 2,385.68	\$ 877.47	\$ 3,263.15	\$ 22,007.76
Ancona	\$ 34,794.86	SF 2	\$ 2,385.68	\$ 877.47	\$ 3,263.15	\$ 22,007.76
Bergamo	\$ 34,794.86	SF 2	\$ 2,385.68	\$ 877.47	\$ 3,263.15	\$ 22,007.76
Navona	\$ 25,786.39	Villa 2	\$ 1,771.01	\$ 877.47	\$ 2,648.48	\$ 16,337.47
Cassina	\$ 25,786.39	Villa 2	\$ 1,771.01	\$ 877.47	\$ 2,648.48	\$ 16,337.47
Trevi	\$ 25,786.39	Villa 2	\$ 1,771.01	\$ 877.47	\$ 2,648.48	\$ 16,337.47
Cortona	\$ 25,786.39	Villa 2	\$ 1,771.01	\$ 877.47	\$ 2,648.48	\$ 16,337.47
Villa D/Este	\$ 25,786.39	Villa 2	\$ 1,771.01	\$ 877.47	\$ 2,648.48	\$ 16,337.47
Costa Amalfi	\$ 19,339.79	Villa 1	\$ 1,328.50	\$ 877.47	\$ 2,205.97	\$ 12,255.31
Positano	\$ 19,339.79	MF	\$ 1,329.29	\$ 877.47	\$ 2,206.76	\$ 12,262.63
Future Multifamily	\$ 19,339.79	MF	\$ 1,329.29	\$ 877.47	\$ 2,206.76	\$ 12,262.63
Future Commercial		COMM	\$ 95,039.78	\$ 42,164.26	\$ 137,204.04	\$ 913,268.55
Golf Club/Course		GOLF	\$ -	\$ -	\$ -	\$ -

Comparison : Fiscal Year 2021 Assessments

SF 2	\$ 2,390.00	\$ 427.18	\$ 2,817.18	\$ 23,176.53
Villa 2	\$ 1,774.22	\$ 427.18	\$ 2,201.40	\$ 17,205.11
Villa 1	\$ 1,330.90	\$ 427.18	\$ 1,758.08	\$ 12,906.16
MF	\$ 1,331.70	\$ 427.18	\$ 1,758.88	\$ 12,913.87
COMM	\$ 95,212.11	\$ 20,515.50	\$ 115,727.61	\$ 961,769.82
GOLF	\$ -	\$ -	\$ -	\$ -

**Miromar Lakes Community Development District
O&M ERU's**

Platted/Sold	FY 2021	FY 2022			Total Units
		On Roll	Direct Bill	Change	
Verona Lago	62	62			62
Bellamare	20	20			20
Isola Bella	13	13			13
Anacapri	10	10			10
Castelli	8	8			8
Murano	19	19			19
Costa Amalfi	16	16			16
Sorrento	11	11			11
Monte Lago	30	30			30
Siena	27	27			27
Tivoli	76	76			76
St Moritz	37	37			37
Caprini	27	27			27
Porto Romano	55	55			55
Portofino	20	20			20
Voterra	12	12			12
Valencia	80	80			80
Bella Vista	60	60			60
Vivaldi	60	60			60
Mirasol Phase I	110	110			110
Mirasol Phase II	57	57	28	(29)	28
San Marino	160	160			160
Montebello	40	40			40
Ravenna	60	60			60
Bellini	60	60			60
Navona	18	18			18
Salerno	10	10			10
Sardinia	8	8			8
Cassina	23	23			23
Lugano	11	11			11
Salerno II	22	22			22
Villa D'Este	12	12			12
Avellion	12	12			12
Ancona	6	6			6
Bergamo	6	6			6
Trevi	11	11			11
Cortona	19	19			19
Future Multifamily	110	110			110
Total Platted/Sold					
Unplatted (direct billed)					
Future residential	240		290	50	290
Future commercial	50		0	(50)	0
Other - On-Roll					
Golf Club	10	10			10
Government Parcel	6	6			6
	1704	1414	290	(29)	1675

NOTE - Rolls are not available until June, as such - the roll counts for Unplatted properties may change

**Miromar Lakes
Community Development District**

Fiscal Year 2022 Assessment Revenue Summary - General Fund

Platted/Sold	ERU's		\$ 894.82		\$ 856.34		Total:
	On Roll	Direct Bill	On Roll	Direct Bill	On Roll	Direct Bill	
Verona Lago	62		\$ 55,478.54		\$ 55,478.54		\$ 55,478.54
Bellamare	20		\$ 17,896.30		\$ 17,896.30		\$ 17,896.30
Isola Bella	13		\$ 11,632.60		\$ 11,632.60		\$ 11,632.60
Anacapri	10		\$ 8,948.15		\$ 8,948.15		\$ 8,948.15
Castelli	8		\$ 7,158.52		\$ 7,158.52		\$ 7,158.52
Murano	19		\$ 17,001.49		\$ 17,001.49		\$ 17,001.49
Costa Amalfi	16		\$ 14,317.04		\$ 14,317.04		\$ 14,317.04
Sorrento	11		\$ 9,842.97		\$ 9,842.97		\$ 9,842.97
Monte Lago	30		\$ 26,844.46		\$ 26,844.46		\$ 26,844.46
Siena	27		\$ 24,160.01		\$ 24,160.01		\$ 24,160.01
Tivoli	76		\$ 68,005.95		\$ 68,005.95		\$ 68,005.95
St Moritz	37		\$ 33,108.16		\$ 33,108.16		\$ 33,108.16
Caprini	27		\$ 24,160.01		\$ 24,160.01		\$ 24,160.01
Porto Romano	55		\$ 49,214.83		\$ 49,214.83		\$ 49,214.83
Portofino	20		\$ 17,896.30		\$ 17,896.30		\$ 17,896.30
Voterra	12		\$ 10,737.78		\$ 10,737.78		\$ 10,737.78
Valencia	80		\$ 71,585.21		\$ 71,585.21		\$ 71,585.21
Bella Vista	60		\$ 53,688.91		\$ 53,688.91		\$ 53,688.91
Vivaldi	60		\$ 53,688.91		\$ 53,688.91		\$ 53,688.91
Mirasol Phase I	110		\$ 98,429.67		\$ 98,429.67		\$ 98,429.67
Mirasol Phase II	28		\$ 25,054.82		\$ 25,054.82		\$ 25,054.82
San Marino	160		\$ 143,170.43		\$ 143,170.43		\$ 143,170.43
Montebello	40		\$ 35,792.61		\$ 35,792.61		\$ 35,792.61
Ravenna	60		\$ 53,688.91		\$ 53,688.91		\$ 53,688.91
Bellini	60		\$ 53,688.91		\$ 53,688.91		\$ 53,688.91
Navona	18		\$ 16,106.67		\$ 16,106.67		\$ 16,106.67
Salerno	10		\$ 8,948.15		\$ 8,948.15		\$ 8,948.15
Sardinia (former Positano)	8		\$ 7,158.52		\$ 7,158.52		\$ 7,158.52
Cassina	23		\$ 20,580.75		\$ 20,580.75		\$ 20,580.75
Lugano	11		\$ 9,842.97		\$ 9,842.97		\$ 9,842.97
Salerno II	22		\$ 19,685.93		\$ 19,685.93		\$ 19,685.93
Villa D'Este	12		\$ 10,737.78		\$ 10,737.78		\$ 10,737.78
Avellion	12		\$ 10,737.78		\$ 10,737.78		\$ 10,737.78
Ancona	6		\$ 5,368.89		\$ 5,368.89		\$ 5,368.89
Bergamo	6		\$ 5,368.89		\$ 5,368.89		\$ 5,368.89
Trevi	11		\$ 9,842.97		\$ 9,842.97		\$ 9,842.97
Cortona	19		\$ 17,001.49		\$ 17,001.49		\$ 17,001.49
Future Mulitfamily	110		\$ 98,429.67		\$ 98,429.67		\$ 98,429.67
Total Platted/Sold							\$ 1,225,001.97
Unplatted (direct billed)							
Future residential		290		\$ 248,337.19		\$ 248,337.19	\$ 248,337.19
Future commercial		0		\$ -		\$ -	\$ -
Total Unplatted							\$ 248,337.19
Other							
Golf Club	10		\$ 8,948.15		\$ 8,948.15		\$ 8,948.15
Government Parcel	6		\$ 5,368.89		\$ 5,368.89		\$ 5,368.89
Total Other							\$ 14,039.58
	1385	290	1675	\$ 1,239,319.01	\$ 248,337.19	\$ 1,487,656.21	



Miromar Lakes

Community Development District

Landscape Maintenance Costs and Analysis Report

CGA Project No. 13-5692.6

March 2021

Prepared by:



Calvin, Giordano & Associates, Inc.
EXCEPTIONAL SOLUTIONS™

Michael D. Conner, R.L.A., ASLA, ISA

Florida License Registration No. LA00001181

March 2021

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EXECUTIVE SUMMARY

The projected cost of maintaining the existing landscape assets within the Miromar Lakes-Community Development District (C.D.D.) is \$673,000 annually. This is based on our prior experience with assisting the C.D.D. with the maintenance of these landscape assets, and a review of the previous contracts for landscape maintenance, as well as a recent inspection of the current conditions of the landscape areas. The projected cost of maintaining the new landscape berm areas in the North Section is \$63,500 annually.

In addition, a review and re-evaluation of the Community Beautification Plan, which was prepared in 2016, has resulted in the recommendation of up to \$1,295,000 in future Capital Improvement Projects for the enhancement of these existing landscape assets. Finally, this report outlines an additional \$100,000 of projected Capital Improvements that could go towards the enhancement of the new berms in the North Section in the future.

ABSTRACT

The Miromar Lakes Community Development District (CDD) has retained Calvin, Giordano & Associates, Inc. (CGA) to quantify maintenance costs for CDD owned landscape assets within the Miromar Lakes community located in Lee County, Florida. At the end of December 2018, The CDD stopped maintaining the landscape assets within the community. The review of these assets and projected costs associated with their maintenance are provided to assist the Miromar Lakes Community Development District to plan and budget for future maintenance and capital improvements costs, should the C.D.D. decide to take over the maintenance of these assets in the near future. Quantities and costs included have been provided by the CDD's Asset Manager and are also based on previous contracts for these services prior to December 2018. No other assets other than those listed in this document were analyzed or included in the overall maintenance costs.

BACKGROUND, PURPOSE, AND OBJECTIVE

The purpose of this report is to provide the Miromar Lakes Community Development District with specific landscape maintenance costs necessary to determine if the C.D.D. shall take over the maintenance of these assets in the future. Furthermore, based on the assumption that the C.D.D. does begin maintenance of these assets, this report also provides recommendations on some projected capital improvements that would enhance the landscape areas that the C.D.D. would be maintaining within the community.

The process of preparing this report began with an on-site inspection by CGA's Landscape Architect to evaluate existing conditions of the landscape assets and to quantify maintenance cost for the future. All of the items evaluated by the Landscape Architect are included in this report as described in subsequent sections below. It should be noted that this report may need to be modified if additional assets are to be incorporated. Using the list of items that were provided by the Asset Manager as well as the previous contract prices for these landscape maintenance services in prior years, this report projects the anticipated annual maintenance costs for these assets. In addition, some maintenance activities that may not have been included in the past, or that were needed to be increased, have now been included in the projected cost for the future maintenance. Some of these items include tree trimming, plant replacements, and irrigation maintenance. An investigation of the existing condition of the landscape was completed and recommendations for future capital improvement expenditures have been provided. In addition, the 2016 Community Beautification Plan has been re-evaluated and an updated series of recommendations and projected costs have been provided. Finally, a preliminary pricing quote from a local landscape maintenance company has been provided as a comparison to the costs presented in this report.



Figure 1: Site Plan Miromar Lakes – Beach and Golf Club

SECTION ONE: MIROMAR LAKES - ANNUAL LANDSCAPE MAINTENANCE COSTS – PRESENT DAY

Section One:	
1 Annual Maintenance Costs per Section (Based on Previous Contracts Plus Adjustments)	Cost
A. I-75 Berm	\$ 50,000.00
\$35,000 + Add'l \$15,000	
B. Ben Hill Griffin Parkway -Berm Areas	\$ 170,000.00
\$165,000 + Add'l \$5,000	
C. Ben Hill Griffin Parkway -Medians	\$ 70,000.00
\$60,000 + Add'l \$10,000	
D. F.G.C.U. Parkway (North Side) & Verona Lago Drive-Berm	\$ 60,000.00
\$55,000 + Add'l \$5,000	
E. Peninsula - East Buffer (East Side of Lake)	\$ 82,000.00
\$62,000 + Add'l \$20,000	
F. F.G.C.U. Berm (By Athlete Facilities)	\$ 28,000.00
\$18,000 + Add'l \$10,000	
Sub-Total	\$ 460,000.00
2 Mulch Costs:	\$ 35,000.00
3 Tree Trimming Costs (One Third of Total Trees Per Year):	\$ 87,000.00
4 Irrigation System - Maintenance & Repairs:	\$ 32,500.00
5 Plant Material Replacements:	\$ 30,000.00
Total	\$ 644,500.00
Asset Management of Landscape Maintenance (CGA's Fees)	\$ 28,500.00
GRAND TOTAL :	\$ 673,000.00

ANALYSIS:

CGA's Landscape Architect visited the site on Friday, March 5th, 2021 to observe the current conditions of the level of maintenance for the landscape areas, which has resulted in the following comments and recommendations being provided for the C.D.D.'s consideration in evaluating future maintenance activities.

- A. I-75 Berm** - This landscape buffer area was not walked, but was viewed from I-75. It is in fair condition overall. However, due to the extensive removal of damaged trees after Hurricane Irma, it is anticipated that some additional replacements of both trees and hedges should be planned

for in future budgets. For more recommendations and possible future capital improvements, see section three part A.

B. Ben Hill Griffin Parkway - Berm Areas - See appendix photos #1, 2, 3 & 4

Overall condition: Good

Comments:

- Most areas of these berms were looking good. There was an overabundance of leaf litter on the ground (due to the seasonal leaf drop of Oaks) which should be raked out more often.
- The replacement plantings along Tivoli/St. Moritz; San Marino; and Porto Ramano were all doing very well.

Recommendations:

- Continue with the replacements of plants that are missing, or that have been shaded out.

C. Ben Hill Griffin Parkway Medians - See appendix photos #5, 6, 7, 8, 9 & 10

Overall condition: Good

Comments:

- The Zoysia grass was looking pretty good. However, there were some areas that needed refurbishment.
- The center planting beds were looking good.
- The replacement Orchid trees were doing well.

Recommendations:

- Plan for increased maintenance activities for the enhancement of the Zoysia grass.
- Continue with replacement plantings, and possibly add more color and flowering material.

D. F.G.C.U. Parkway (North Side) and Verona Lago Drive Berm - This landscape buffer was not walked, but was observed from F.G.C.U. Parkway and Verona Lago Drive.

Overall condition: Good

Comments:

- The Ficus trees and hedges were trimmed up nice and provided good clearance above the streetlights.
- The landscape strip between the hedge and the sidewalk is almost devoid of grass now.

Recommendations:

- Plan and budget for the replacement of new St. Augustine sod, or the replacement of the grass areas with new ground covers.

E. Peninsula – East Buffer (East Side of Lake) - See appendix photos #11, 12, 13, & 14

Overall condition: Fair

Comments:

- There was an extensive amount of dead palm fronds both left on the palms and not picked up off the ground.
- There were patches of invasive, non-native vegetation growing at the shoreline.
- There were many ground covers beds that were either missing some plants or were completely bare.
- The grass areas were very poor.

Recommendations:

- Plan for increased maintenance costs for removal of invasive, non-native plants.
- Plan and budget for the replacement plantings of the missing ground cover beds.
- Possibly look at re-seeding some of the grass areas.

F. F.G.C.U. Berm (By Athletic Facilities) - See appendix photos #15, 16, 17, & 18

Overall condition: Poor

Comments:

- There was a large quantity of Slash Pines that were either dead, missing, or in very poor condition.
- There was an extensive amount of dead palm fronds both in the trees/palms and on the ground.
- There were large patches of invasive, non-native vegetation growing at the shoreline.
- There was evidence of increased soil erosion issues.
- The existing, mature Ficus hedges were in fair condition, and continue to decline. This hedge is also becoming very “leggy”, with sparse foliage at the base.
- The maintenance path at the top of the berm is eroded and has lots of exposed surface roots, which is making access more difficult.

Recommendations:

- Plan for increased maintenance costs for removal of invasive, non-native plants.
- Plan and budget for the replacement plantings of the missing Slash Pines and Coconut Palms.
- Increase the budget for spraying and fertilizing the Ficus hedges.
- Plan and budget for the possible addition of another layer of shrub material.
- Address the erosion problems by bringing in more soil and possibly re-sodding and mulching some areas.

SECTION TWO: FUTURE ANNUAL LANDSCAPE MAINTENANCE COSTS – NORTH SECTION

Section Two:

1 Future Maintenance Cost - North Section (Estimated)	Cost
A. Ben Hill Griffin Parkway Berm (3,500 L.F.)	\$ 30,000.00
B. Alico Road - Berm (875 L.F.)	\$ 10,000.00
Sub-Total	\$ 40,000.00
 2 Mulch Costs:	 \$ 3,500.00
3 Tree Trimming Costs: (120 Oaks @ \$75.00 ea. /100 palms @ \$35.00 ea.)	\$ 12,500.00
4 Irrigation System - Maintenance & Repairs:	\$ 2,500.00
5 Plant Material Replacements:	\$ 5,000.00
Grand Total	\$ 63,500.00

ANALYSIS:

CGA’s Landscape Architect visited the site on Friday, March 5th, 2021 to observe the conditions of the berms in the north section along Ben Hill Griffin Parkway and Alico Road, which has resulted in the following comments and recommendations being provided for the C.D.D’s consideration in evaluating future decisions regarding the maintenance of these landscape buffer areas.

Description-The landscape berms among Ben Hill Griffin Parkway consist of a single row of Live Oak trees at 30’ on center spacing along with three tiers of plant materials and a wide strip of St. Augustine grass. The three rows of plants are mostly Viburnum hedges, Green Arboricola, and Wax Jasmine. There are also intermittent beds of Plumbago and Hibiscus shrubs with a few accents of Fan Palms placed along the buffer to add some color and interest. The approximate overall length is 3,500 Linear feet. The landscape berm along Alico Road consist mostly of large groupings of various palms, along with some Live Oak trees and mass plantings of shrubs and ground covers and a wide strip of St. Augustine grass at the base of the berm. This section has been planted more recently. The approximate overall length is 875 linear feet. See photos #19 through 26 in the appendix.

Overall condition: Good

Comments:

- Most of the plant material looked pretty good.
- The irrigation coverage looked adequate, as well.
- The majority of the Oak trees looked like they were under some stress and had only sparse foliage coverage. Upon closer inspection, it appears that a majority of the trees have been planted too deep.

- There is a slight swale or depression at the bottom of the berm adjacent to the sidewalk. This allows some water to collect there periodically which is causing the grass to turn yellow and die in some places.

Recommendations:

- The soil surrounding the trunks of the Oak trees needs to be pulled back so that the tops of the root balls are exposed. Then, the trees should receive an enhanced fertilization program in order to re-gain their vigor and health.
- For more recommendations and possible future capital improvements, see Section Three -Part B.

SECTION THREE: PROJECTED FUTURE CAPITAL IMPROVEMENT COSTS

A. 2016-Community Beautification Plan- Re-evaluation and Recommendations

1. Ben Hill Griffin Parkway - Bougainvillea Buffer

Current condition: Unchanged

Priority Level: Medium

Recommendations:

- Since the Bougainvillea has gotten “leggy”, it would be nice to plant some shrubs or ground covers in front of it to cover up the bare stems.

Estimated Cost: \$25,000

2. Ben Hill Griffin Parkway-East Buffer

Current condition: Slightly Declined

Priority Level: Medium

Recommendations:

- The shade from the tree canopies has resulted in even more planting beds going into decline and creating some noticeable bare areas. A mix of intermediate and foreground shade tolerant plants should be introduced to add some color and texture in these bare areas (similar to what has been done in the west side)

Estimated Cost: \$400,00

Ben Hill Griffin Parkway east buffer north of bridge

EXISTING CONDITIONS



Ixora flowers not blooming well due to shade levels.

PROPOSED CONDITIONS



Propose new planting to replace Ixora and minimize mulch areas.

3. Selective Tree Pruning to open up Canopies

Current condition: Slightly Improved

Priority Level: High

Recommendations:

- There has been a greater importance placed on tree trimming over the last few years, this needs to continue in order to have all trees pruned on a three-year cycle.

Estimated Cost: N/A – (This cost should be built into the increased cost for annual maintenance).

4. Ben Hill Griffin Parkway-Golf Cart Bridge

Current condition: Unchanged

Priority Level: Medium

Recommendations:

- Since the bridge is an iconic feature of the Miromar Lakes Community, it should be enhanced with distinctive, colorful plantings in the median, and on both sides, to better complement this structure, and also to screen the guardrail, as well.

Estimated Cost: \$100,00

Ben Hill Griffin Parkway bridge - North bound approach to bridge

EXISTING CONDITIONS



Existing guardrail in median does not provide the same level of architectural treatment as the bridge elements.

PROPOSED CONDITIONS



Provide some upper story palm planting in scale with the bridge above and create a colorful/tropical planting to complement this iconic feature.

5. Verona Lago - South Buffer (Within Community):

Current condition: Unchanged

Priority Level: Low

Recommendations:

- Steep slope on berm presents maintenance issues with leaves and mulch washing out into the roadway and drainage system. It would be nice to add some more ferns and low ground cover plantings at the bottom to prevent this situation.

Estimated Cost: \$50,000

6. South Buffer - South of Salerno (East Lake Peninsula Berm)

Current condition: Declined

Priority Level: High

Recommendations:

- The level of maintenance for these buffer areas has declined in recent years. In addition, this berm planting sustained a significant amount of damage during Hurricane Irma.
- Additionally, there are now homes being built much closer to this berm area. So, it needs more attention.
- There are many bare areas and ground cover beds that are missing plants-due to negligence and to being shaded out by tree canopy. These areas should be re-planted with new shade tolerant material that will perform better.
- There are also some invasive, non-native plants growing along the shoreline, which need to be removed and controlled in the future.
- The C.D.D should also consider re-plenishing the native plants in the littoral shelf area.
- The grass areas have become pretty sparse and worn out in many areas. Additional measures should be taken to improve the quality of the grass areas, such as re-seeding or re-sodding.

Estimated Cost: \$200,000

South buffer - south of Salerno

EXISTING CONDITIONS



Existing Firebush has decline and should be replaced.

PROPOSED CONDITIONS



Propose new intermediate planting and ensure irrigation system is fully functional.

7. I-75 Miromar Lakes Sign features:

Current condition: Unchanged

Priority Level: Medium

Recommendations:

- The two (2) Miromar Lakes sign features along I-75 look good, but really lack any distinctive landscape treatment. Recommend removing some of the existing, over-mature planting in front of the signs and adding more large masses of colorful shrubs and ground covers to really accentuate and highlight these two features.

Estimated Cost: \$35,000

I-75 Miromar sign feature

EXISTING CONDITIONS



Miromar Lakes sign feature from I-75.

PROPOSED CONDITIONS



Coordinate w/FDOT to clear out Saw Palmetto and Braz Pepper under existing Pine trees. Select new planting with masses of color to highlight sign feature.

8. I-75 Berm and Landscape Buffer:

Current condition: slightly declined

Priority Level: Medium

Recommendations:

- At the time the initial beautification plan was developed, the canopy of the closely spaced Ficus trees had shaded out almost all of the understory planting. However, the trees on this berm sustained a significant amount of damage from Hurricane Irma. The removal of some of these trees has created the opportunity to re-plant these areas with new trees and shrubs where they will receive more sunlight, now.
- In areas where the trees were not damaged, there is still an opportunity to plant more shade tolerant understory material. This planting could be planned and phased over several years.
- Additionally, there were several damaged Ficus trees that were cut back to stumps and then stood back up, in order to let them re-grow. This approach, while useful, will result

in many sprouts growing from the end of the stumps. This new growth will require a great deal of additional pruning and training by an Arborist to make them into viable trees again.

Estimated Cost: \$450,000 (Replacement Planting)

Estimated Cost: \$35,000 (Add'l Specialized Pruning)

I-75 buffer

EXISTING CONDITIONS



Looking South along I-75 berm at Miromar Lakes from the community sign feature.

PROPOSED CONDITIONS



Propose new intermediate planting, and establish variegated Trinettes to introduce contrasting planting.

Grand Total of all Costs: \$1,295,000

B. North Section-Landscape Berms-Evaluation and Recommendations

1. Ben Hill Griffin Parkway Berm

Current condition: Good

Priority Level: High

Recommendations:

- As stated earlier in this report, the majority of the Oak trees are not in good condition and appear to be suffering from being planted too deep. This has caused these trees to go into a gradual decline. However, it is still early enough to reverse this decline and actually improve their health and vigor.
- Please note: recommend one of two options:
- Option 1 – The C.D.D. requires the developer to perform the remedial actions to correct the poor installation and health of these Oaks prior to turning over the maintenance responsibilities of the landscape buffers to the C.D.D.
- Option 2- The C.D.D. plans and budget for taking these remedial actions on the Oaks as soon as the landscape buffers are turned over to the C.D.D. This includes pulling back the soil around the trunks to stop suffocating the roots, and implementing an intense fertilization program to enhance the growth and health of the trees. In addition, the trees would benefit greatly from increased watering, which can be achieved through the addition of irrigation “bubblers” at the base of each tree. Note: another possible option would be to request that the developer pay for these costs up front and let the C.D.D. implement them, as noted above.
- There is a lack of mid-level interest in this landscape design. Therefore, the C.D.D. should consider adding some more accent trees, palms, and plants in the existing planting beds.
-

Estimated Cost: \$50,000 (Add'l Accent Plants)
Estimated Cost: \$25,000 (Remedial Actions for Oaks)
Estimated Cost: \$10,000 (Add'l Irrigation Bubblers)

2. Alico Road Berm

Current condition: Good

Priority Level: Medium

Recommendations:

- Due to the fact that there are many palm groupings planted along this section of the berm, there will be a need to replace any palms that may die or go into decline.

Estimated Cost: \$15,000

Grand Total of all Costs: \$1000,000

SECTION FOUR: PRELIMINARY PRICING QUOTE FROM MAINSCAPE LANDSCAPING



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Miromar Lakes CDD Landscaping Maintenance Projected Expenditures

The estimated maintenance expenditures were obtained from Mainscape Landscaping and not by previous vendors used for Miromar Lakes CDD landscape maintenance.

Estimated

Yearly landscape maintenance for existing Miromar Lakes CDD deeded properties	\$ 487,500.00
Yearly mulch material for Miromar Lakes deeded properties (6,350 small bales of pine straw)	\$ 23,200.00
Yearly tree trimming for one third of all trees on Miromar Lakes deeded properties (2,620 trees)	\$ 92,000.00
Irrigation maintenance and plant replacement	\$ 51,000.00
Asset Management of landscape maintenance	\$ 28,500.00
TOTAL	\$682,200.00
Landscaping maintenance estimate for additional sections of Ben Hill Griffin Parkway and Alico Road	
Yearly maintenance for projected additional section	\$ 34,500.00
Yearly mulch material (pine straw (610 small bales)	\$ 2,900.00
Yearly tree trimming (290 trees)	\$ 10,200.00
Irrigation maintenance and plant replacement	\$ 4,500.00
TOTAL	\$ 52,100.00

FORT LAUDERDALE WEST PALM BEACH PORT ST. LUCIE HOMESTEAD TAMPA / CLEARWATER JACKSONVILLE

APPENDIX: PHOTOGRAPHS

BEN HILL GRIFFIN PARKWAY-BERMS



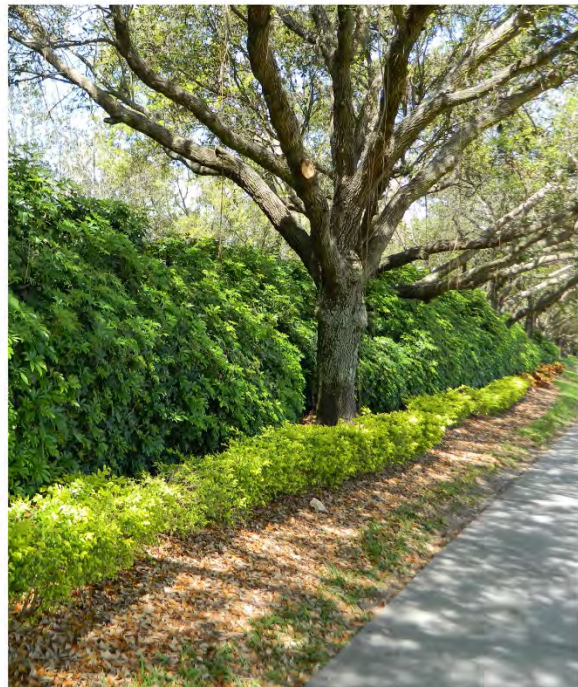
#1 East Side - Looking Good



#2 West Side - New Planting - Doing Well



#3 West Side - Looking Good



#4 West Side - New Planting - Doing Well

BEN HILL GRIFFIN PARKWAY-MEDIANS



#5 Zoysia Grass - Fair Condition



#6 Beds - Looking Good



#7 Replacement Plants - Doing Well



#8 Zoysia Grass - Poor Condition

BEN HILL GRIFFIN PARKWAY-MEDIANS



#9 Replacement Trees - Doing Well



#10 Beds- Looking Good

EAST LAKE PERIMETER BERM



#11 Invasive Non-Native Vegetation



#12 Dead Palm Fronds



#13 Missing Ground Covers / Bare Areas



#14 Invasive Non-Native Vegetation

FLORIDA GULF COAST UNIVERSITY (FGCU)
BERM



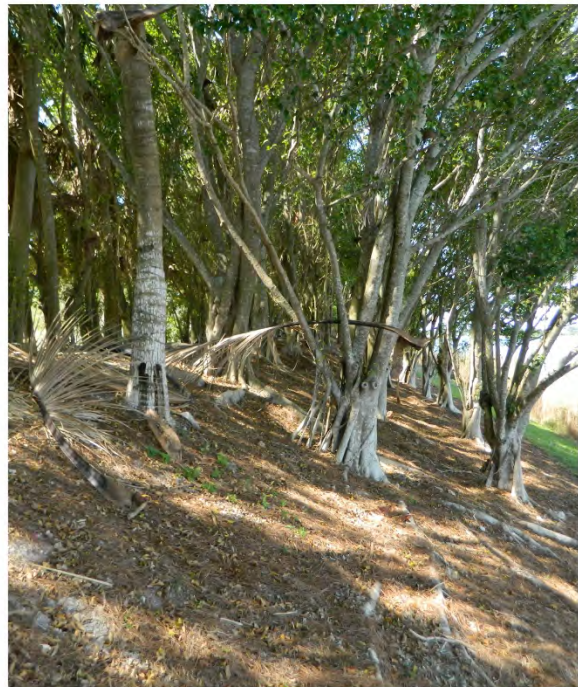
#15 Invasive Non-Native Vegetation



#16 Dead Trees - Not Removed



#17 Missing Plants/ Bare Area



#18 Dead Palm Fronds

NEW BERMS



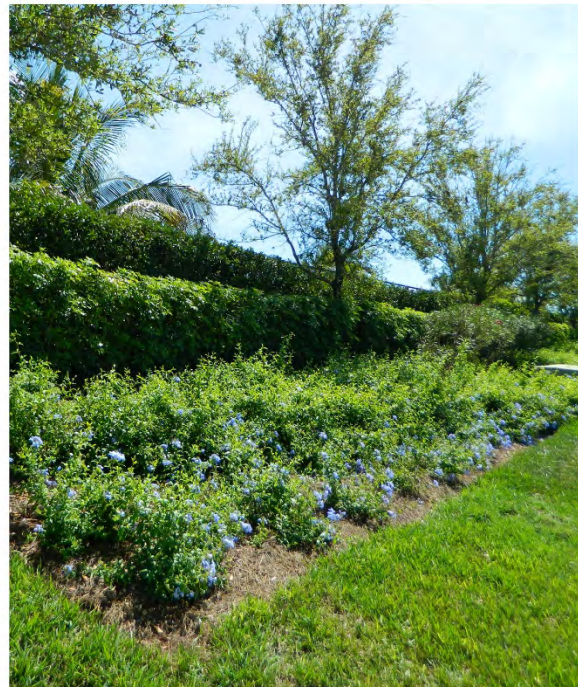
#19 Oak Trees - 30' on Center



#20 Some Oaks Planted Too Deep



#21 Some Oaks - Under Stress

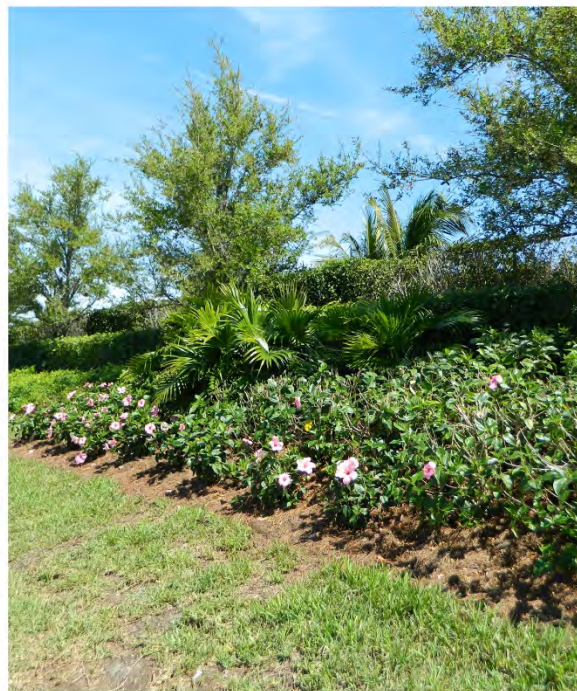


#22 Plumbago Bed -Doing Well

NEW BERMS



#23 Slight Depression Area in Grass



#24 Hibiscus Bed- Looking Good



#25 Irrigation - Operational



#26 Oak Tree - Poor Branching

**MIROMAR LAKES
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2020**

**MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Miromar Lakes Community Development District
Lee County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund, of Miromar Lakes Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2020, 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

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 opinions 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 from 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 policies 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.

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, 2020, and the respective changes in financial position thereof for the fiscal 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 and budgetary comparison information 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 our report dated March 26, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the District's 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.



March 26, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Miromar Lakes Community Development District, Lee County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2020. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets plus deferred outflows of resources of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$18,355,231.
- The change in the District's total net position in comparison with the prior fiscal year was \$2,464,153, an increase. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense. Depreciation expense represents amortization of capital assets purchased by the District in prior fiscal year. It does not represent cash outflows of current year's program revenues. Since depreciation expense is not a cash outflow, it is not budgeted by the District. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2020, the District's governmental funds reported combined ending fund balances of \$1,907,207, a decrease of (\$1,706,958) in comparison with the prior fiscal year. Fund balances decreased mainly because the District used approximately \$1.6 Million of prepaid assessments received and recognized in the prior year to make prepayments on the Series 2015 bonds in the current year. Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements. A portion of the fund balance is restricted for debt service, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows and liabilities and deferred inflows with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and the debt service fund, both of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets plus deferred outflows of resources exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION	
	SEPTEMBER 30,	
	2020	2019
Current and other assets	\$ 1,920,201	\$ 3,623,795
Capital assets, net of depreciation	34,723,079	35,169,070
Total assets	36,643,280	38,792,865
Deferred amount on refunding	156,635	170,255
Current liabilities	399,684	487,042
Long-term liabilities	18,045,000	22,585,000
Total liabilities	18,444,684	23,072,042
Net Position		
Net investment in capital assets	16,834,714	12,754,325
Restricted	1,254,716	2,823,398
Unrestricted	265,801	313,355
Total net position	\$ 18,355,231	\$ 15,891,078

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION		
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2020	2019
Revenues:		
Program revenues		
Charges for services	\$ 4,605,872	\$ 4,548,183
Operating grants and contributions	48,697	78,110
Capital grants and contributions	1,825	9,123
General revenues	199	226
Total revenues	<u>4,656,593</u>	<u>4,635,642</u>
Expenses:		
General government	112,996	127,298
Maintenance and operations*	1,048,318	1,119,123
Interest	1,031,126	1,206,806
Total expenses	<u>2,192,440</u>	<u>2,453,227</u>
Change in net position	<u>2,464,153</u>	<u>2,182,415</u>
Net position - beginning	<u>15,891,078</u>	<u>13,708,663</u>
Net position - ending	<u>\$ 18,355,231</u>	<u>\$ 15,891,078</u>

*Includes depreciatoin expense of \$445,991 for current and prior fiscal year

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2020 was \$2,192,440. The costs of the District's activities were primarily funded by program revenues. Program revenues, comprised primarily of assessments, increased during the fiscal year as a result of an increase in prepayment revenue. In total, expenses, including depreciation, decreased from the prior fiscal year, the majority of the decrease is associated with clean-up costs from Hurricane Irma incurred in the prior fiscal year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2020, the District had \$44,115,413 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$9,392,334 has been taken, which resulted in a net book value of \$34,723,079. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2020, the District had \$18,045,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Miromar Lakes Community Development District at the office of the District Manager, James P. Ward at 2301 Northeast 37th Street, Fort Lauderdale, FL 33308, (954) 658-4900.

**MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020**

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 278,795
Restricted assets:	
Investments	1,641,406
Capital assets:	
Nondepreciable	30,196,507
Depreciable, net	<u>4,526,572</u>
Total assets	<u>36,643,280</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount on refunding	<u>156,635</u>
Total deferred outflows of resources	<u>156,635</u>
 LIABILITIES	
Accounts payable	12,994
Accrued interest payable	386,690
Non-current liabilities:	
Due within one year	960,000
Due in more than one year	<u>17,085,000</u>
Total liabilities	<u>18,444,684</u>
 NET POSITION	
Net investment in capital assets	16,834,714
Restricted for debt service	1,254,716
Unrestricted	<u>265,801</u>
Total net position	<u>\$ 18,355,231</u>

See notes to the financial statements

**MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 112,996	\$ 665,745	\$ -	\$ -	\$ 552,749
Maintenance and operations*	1,048,318	-	-	1,825	(1,046,493)
Interest on long-term debt	1,031,126	3,940,127	48,697	-	2,957,698
Total governmental activities	<u>2,192,440</u>	<u>4,605,872</u>	<u>48,697</u>	<u>1,825</u>	<u>2,463,954</u>
			General revenues:		
			Investment earnings	<u>199</u>	
			Total general revenues	<u>199</u>	
			Change in net position	<u>2,464,153</u>	
			Net position - beginning	<u>15,891,078</u>	
			Net position - ending	<u>\$ 18,355,231</u>	

*Includes depreciation expense of \$445,991 for the current fiscal year.

See notes to the financial statements

**MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020**

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash and cash equivalents	\$ 278,795	\$ -	\$ 278,795
Investments	-	1,641,406	1,641,406
Total assets	\$ 278,795	\$ 1,641,406	\$ 1,920,201
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 12,994	\$ -	\$ 12,994
Total liabilities	12,994	-	12,994
Fund balances:			
Restricted for:			
Debt service	-	1,641,406	1,641,406
Unassigned	265,801	-	265,801
Total fund balances	265,801	1,641,406	1,907,207
Total liabilities and fund balances	\$ 278,795	\$ 1,641,406	\$ 1,920,201

See notes to the financial statements

**MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2020**

Fund balance - governmental funds \$ 1,907,207

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 as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	44,115,413	
Accumulated depreciation	<u>(9,392,334)</u>	34,723,079

Deferred amount on refunding of debt are not reported as assets in the governmental funds. The statements of net position includes these costs, net of amortization.

156,635

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

Accrued interest payable	(386,690)	
Bonds payable	<u>(18,045,000)</u>	<u>(18,431,690)</u>
Net position of governmental activities		<u><u>\$ 18,355,231</u></u>

See notes to the financial statements

**MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	Major Funds		Total
	General	Debt Service	Governmental Funds
REVENUES			
Special assessments	\$ 665,745	\$ 3,940,127	\$ 4,605,872
Grant revenue	1,825	-	1,825
Interest earnings	199	48,697	48,896
Total revenues	667,769	3,988,824	4,656,593
EXPENDITURES			
Current:			
General government	112,996	-	112,996
Maintenance and operations	602,327	-	602,327
Debt service:			
Principal	-	4,540,000	4,540,000
Interest	-	1,108,228	1,108,228
Total expenditures	715,323	5,648,228	6,363,551
Excess (deficiency) of revenues over (under) expenditures	(47,554)	(1,659,404)	(1,706,958)
Fund balances - beginning	313,355	3,300,810	3,614,165
Fund balances - ending	\$ 265,801	\$ 1,641,406	\$ 1,907,207

See notes to the financial statements

**MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

Net change in fund balances - total governmental funds \$ (1,706,958)

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

Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities. 4,540,000

Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities. (445,991)

Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as follows:

Amortization of deferred amount on refunding (13,620)

The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities, but not in the governmental fund financial statements. 90,722

Change in net position of governmental activities \$ 2,464,153

See notes to the financial statements

**MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

Miromar Lakes Community Development District (the "District") was created on September 21, 2000 by Ordinance 2000-17 of Lee County, Florida pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, 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 the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by qualified electors within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement 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 related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and 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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

The District's Assessments are included on the property tax bill that all landowner's receive. The Florida Statutes provide that special assessments may be collected by using the Uniform Method. Under the Uniform Method, the District's Assessments will be collected together with County and other taxes. These Assessments will appear on a single tax bill issued to each landowner subject to such. The statutes relating to enforcement of County taxes provide that County taxes become due and payable on November 1 of the year when assessed or soon thereafter as the certified tax roll is received by the Tax Collector and constitute a lien upon the land from January 1 of such year until paid or barred by operation of law. Such taxes (together with any assessments, being collected by the Uniform Method) are to be billed, and landowners in the District are required to pay all such taxes and assessments, without preference in payment of any particular increment of the tax bill, such as the increment owing for the District's Assessments. Upon any receipt of moneys by the Tax Collector from the Assessments, such moneys will be delivered to the District.

All city, county, school and special district ad valorem taxes, non-ad valorem special assessments and voter-approved ad valorem taxes levied to pay principal of and interest on bonds, including the District Assessments, that are collected by the Uniform Method are payable at one time. If a taxpayer does not make complete payment of the total amount, he or she cannot designate specific line items on his or her tax bill as deemed paid in full and such partial payment is not to be accepted and is to be returned to the taxpayer, provided, however that a taxpayer may contest a tax assessment pursuant to certain conditions in Florida Statutes and other applicable law.

Under the Uniform Method, if the Assessments are paid during November when due or at any time within thirty (30) days after the mailing of the original tax notice or during the following three months, the taxpayer is granted a variable discount equal to 4% in November and decreasing one percentage point per month to 1% in February. March payments are without discount. Pursuant to Section 197.222, Florida Statutes, taxpayers may elect to pay estimated taxes, which may include non-ad valorem special assessments such as the District's Assessments in quarterly installments with a variable discount equal to 6% on June 30 decreasing to 3% on December 31, with no discount on March 31. All unpaid taxes and assessments become delinquent on April 1 of the year following assessment, and the Tax Collector is required to collect taxes prior to April 1 and after that date to institute statutory procedures upon delinquency to collect assessed taxes. Delay in the mailing of tax notices to taxpayers may result in a delay throughout this process.

Certain taxpayers that are entitled to claim homestead tax exemption under Section 196.031(1), Florida Statutes may defer payment of a portion of the taxes and non-ad valorem assessments and interest accumulated on a tax certificate, which may include non-ad valorem special assessments. Deferred taxes and assessments bear interest at a variable rate not to exceed 7%. The amount that may be deferred varies based on whether the applicant is younger than age 65 or is 65 years old or older; provided that applicants with a household income for the previous calendar year of less than \$10,000 or applicants with less than the designated amount for the additional homestead exemption under Section 196.075, Florida Statutes that are 65 years old or older may defer taxes and assessments in their entirety.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Assessments (Continued)

Collection of Delinquent Assessments under the Uniform Method is, in essence, based upon the sale by the Tax Collector of "tax certificates" and remittance of the proceeds of such sale to the District for payment of the Assessments due.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

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.

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

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

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

Property, plant and equipment of the District 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.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

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 ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of 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.

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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Refundings of Debt

For current refundings and advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources and recognized ratably as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. In connection with the refunding, \$13,620 was recognized as a component of interest expense in the current fiscal year.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

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

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) A public hearing is conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriations for annually budgeted funds lapse at the end of the year.

NOTE 4 - DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2020:

	Amortized Cost	Credit Risk	Maturities
First American Government Obligation Fund Y	\$ 758,763	AAAm	Weighted average of the fund portfolio: 24 days
FNMA Fannie Mae	882,643	AA+	
	<u>\$ 1,641,406</u>		April 5, 2022

Custodial credit risk – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, 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.

The District's investments are held by the trustee or agent but not in the District's name.

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – the bond indenture determines the allowable investments and maturities, while any surplus funds are covered by the alternative investment guidelines and are generally of a short duration thus limiting the District's exposure to interest rate risk.

The Bond Indenture limits the type of investments held using unspent proceeds. The District's investments listed above meet these requirements under the indenture.

NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2020 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land	\$ 30,196,507	\$ -	\$ -	\$ 30,196,507
Total capital assets, not being depreciated	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
Less accumulated depreciation for:				
Infrastructure	6,868,582	445,991		7,314,573
Improvements other than buildings	2,077,761	-	-	2,077,761
Total accumulated depreciation	8,946,343	445,991	-	9,392,334
Total capital assets, being depreciated, net	4,972,563	(445,991)	-	4,526,572
Governmental activities capital assets, net	\$ 35,169,070	\$ (445,991)	\$ -	\$ 34,723,079

Depreciation was charged to the maintenance and operations function.

NOTE 6 - LONG TERM LIABILITIES

Series 2012

On August 28, 2012, the District issued \$12,345,000 of Capital Improvement Revenue Refunding Bonds, Series 2012 consisting 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. The Bonds were issued to refund District's outstanding Capital Improvement Revenue Bonds, Series 2000A (the "Refunded Bonds"), pay certain costs associated with the issuance of the Bonds, and make a deposit into the Series 2012 Reserve Account. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2013 through May 1, 2032.

The Series 2012 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2012 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. During the current fiscal year the District prepaid \$10,000 of the Bonds.

The Bond Indenture established a debt service reserve requirement as well as other 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 agrees to bill special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2020.

Series 2015

On February 10, 2015, the District issued \$19,165,000 of Capital Improvement Revenue Refunding Bonds, Series 2015 consisting of three different terms, \$3,265,000, \$6,995,000, and \$8,905,000 which bear interest at 3.5%, 5%, and 5% and mature in May 2020, May 2028, and May 2035, respectively. The Bonds were issued to refund the District's outstanding Capital Improvement Revenue Bonds, Series 2003A (the "Refunded Bonds"), pay certain costs associated with the issuance of the Bonds, and make a deposit into the Series 2015 Reserve Account. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2016 through May 1, 2035.

The Series 2015 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2015 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. During the current fiscal year the District prepaid \$3,525,000 of the Bonds.

The Bond Indenture established a debt service reserve requirement as well as other 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 agrees to bill special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2020.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2020 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2012	\$ 8,770,000	\$ -	\$ 495,000	\$ 8,275,000	\$ 510,000
Series 2015	13,815,000	-	4,045,000	9,770,000	450,000
Total	<u>\$ 22,585,000</u>	<u>\$ -</u>	<u>\$ 4,540,000</u>	<u>\$ 18,045,000</u>	<u>\$ 960,000</u>

NOTE 6 - LONG TERM LIABILITIES (Continued)

At September 30, 2020, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2021	\$ 960,000	\$ 928,056	\$ 1,888,056
2022	1,005,000	880,694	1,885,694
2023	1,055,000	831,113	1,886,113
2024	1,110,000	776,263	1,886,263
2025	1,175,000	718,550	1,893,550
2026-2030	6,870,000	2,609,894	9,479,894
2031-2035	5,870,000	779,318	6,649,318
	<u>\$ 18,045,000</u>	<u>\$ 7,523,888</u>	<u>\$ 25,568,888</u>

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 has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

NOTE 8- DEVELOPER TRANSACTIONS & CONCENTRATION

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

NOTE 9 - MANAGEMENT COMPANY

The District has contracted with a management company to perform management services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

**MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	Budgeted Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 688,510	\$ 665,745	\$ (22,765)
Grant revenue	-	1,825	1,825
Interest earnings	250	199	(51)
Total revenues	688,760	667,769	(20,991)
EXPENDITURES			
Current:			
General government	150,143	112,996	37,147
Maintenance and operations	538,617	602,327	(63,710)
Total expenditures	688,760	715,323	(26,563)
Excess (deficiency) of revenues over (under) expenditures	\$ -	(47,554)	\$ (47,554)
Fund balance - beginning		313,355	
Fund balance - ending		\$ 265,801	

See notes to required supplementary information

**MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors.



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
Lee County, Florida

We have audited, in accordance with the 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 Miromar Lakes Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated March 26, 2021.

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 our 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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control 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 from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, 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*.

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.



March 26, 2021



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Miromar Lakes Community Development District
Lee County, Florida

We have examined Miromar Lakes Community Development District, Lee County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2020. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2020.

This report 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, management, and the Board of Supervisors of Miromar Lakes Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

March 26, 2021



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Miromar Lakes Community Development District
Lee County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Miromar Lakes Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and have issued our report thereon dated March 26, 2021.

Auditor's Responsibility

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; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 26, 2021, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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, as applicable, management, and the Board of Supervisors of Miromar Lakes Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Miromar Lakes Community Development District, Lee County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

March 26, 2021

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2019.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2020.

3. 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.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2020.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2020. It is management's responsibility to monitor 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.

RESOLUTION 2021-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT GRANTING THE CHAIRMAN OR THE VICE CHAIRMAN (IN THE CHAIRMAN'S ABSENCE) THE AUTHORITY TO EXECUTE THAT CERTAIN PLAT OF MIROMAR LAKES – UNIT XX – COSTA MAGGIORE – PHASE 3; APPROVING THE SCOPE AND TERMS OF SUCH AUTHORIZATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Miromar Lakes Community Development District (the "District") is a local unit of special purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, and situated within Lee County, Florida; and

WHEREAS, Chapter 190, *Florida Statutes*, authorizes the District to construct, install, operate, finance and/or maintain systems and facilities for certain basic infrastructure including, but not limited to, district roads, sanitary sewer collection system, potable water distribution system, reclaimed water distribution system, stormwater/floodplain management, off-site improvements, landscape and hardscape, irrigation system, street lighting and all other improvements; and

WHEREAS, there has been presented to the District's Board of Supervisors (the "Board") by Miromar Lakes, LLC (the "Developer") that certain proposed plat entitled Miromar Lakes – Unit XX – Costa Maggiore – Phase 3, a copy of which is attached hereto as Exhibit "A". The Plat provides for the subdivision of certain land within the boundaries of the District; and

WHEREAS, the Developer has advised that it is necessary for the District to join in the execution of the Plat because the District is the owner of certain real property that is the subject to the proposed Plat and the District is also proposed to be reserved or dedicated certain property rights by way of the Plat; and

WHEREAS, the Board of Supervisors finds that granting to the Chairman or the Vice Chairman (in the Chairman's absence) the authority to execute the Plat on behalf of the District is in the best interests of the District so that the development of the real property within the District may proceed expeditiously and efficiently, subject to the terms and limitations imposed by this Resolution.

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

SECTION 1. INCORPORATION OF RECITALS. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. DELEGATION OF AUTHORITY. The Chairman or the Vice Chairman (in the Chairman's absence) of the District's Board of Supervisors is hereby authorized to execute the Plat on behalf of the District. The Vice Chairman, Secretary, and Assistant Secretary of the District's Board of Supervisors are hereby authorized to countersign the Plat, if necessary or required.

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 take effect immediately upon its adoption.

PASSED AND ADOPTED this 8th day of April, 2021.

**MIROMAR LAKES COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

James P. Ward, Secretary

Alan Refkin, Chairman

Exhibit "A"

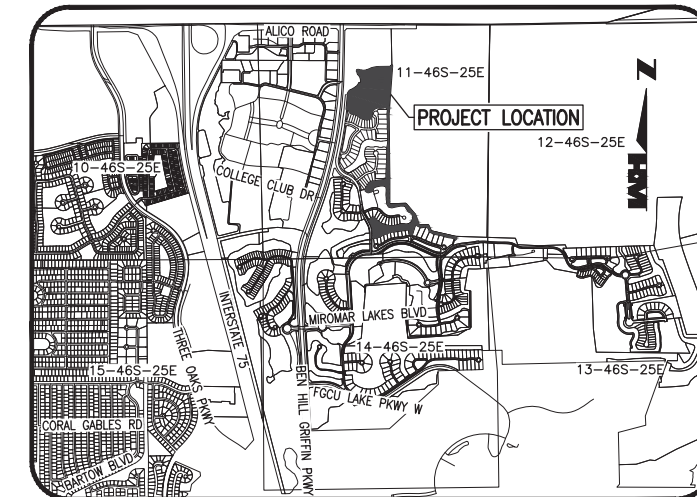
MIROMAR LAKES-UNIT XX-COSTA MAGGIORE-PHASE 3

A REPLAT OF TRACT "0-1" AND TRACT "0-4", MIROMAR LAKES-UNIT XVII-COSTA MAGGIORE-PHASE 1, INSTRUMENT NUMBER 2017000181209 AND TRACT "FD-2" & TRACT "0-6", MIROMAR LAKES-UNIT XVIII-COSTA MAGGIORE-PHASE 2, INSTRUMENT NUMBER 2020000069615 OF THE PUBLIC RECORDS OF LEE COUNTY AND A SUBDIVISION OF PART OF SECTION 11, TOWNSHIP 46 SOUTH, RANGE 25 EAST, LEE COUNTY, FLORIDA

INSTRUMENT NO.

SHEET 1 of 7

LOCATION MAP 1" = 2000'



DEDICATIONS/RESERVATIONS

MIROMAR LAKES LLC, A FLORIDA LIMITED LIABILITY COMPANY AND MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT, A COMMUNITY DEVELOPMENT DISTRICT ESTABLISHED AND EXISTING PURSUANT TO CHAPTER 190, FLORIDA STATUTES THE OWNERS OF THE LANDS DESCRIBED IN THIS PLAT ("OWNERS") HAVE CAUSED THIS PLAT OF MIROMAR LAKES-UNIT XX-COSTA MAGGIORE-PHASE 3, A REPLAT OF TRACT "0-1" AND TRACT "0-4", MIROMAR LAKES-UNIT XVII-COSTA MAGGIORE-PHASE 1, INSTRUMENT NUMBER 2017000181209 AND TRACT "FD-2" & TRACT "0-6", MIROMAR LAKES-UNIT XVIII-COSTA MAGGIORE-PHASE 2, INSTRUMENT NUMBER 2020000069615 OF THE PUBLIC RECORDS OF LEE COUNTY, FLORIDA AND A SUBDIVISION OF PART OF SECTION 11, TOWNSHIP 46 SOUTH, RANGE 25 EAST, LEE COUNTY, FLORIDA TO BE MADE AND DEDICATE AND RESERVE AS FOLLOWS:

A. DEDICATE TO MIROMAR LAKES MASTER ASSOCIATION INC., A FLORIDA NOT-FOR-PROFIT CORPORATION:

- 1. TRACTS "B-7" & "B-8" AS OPEN SPACE, FOR THE PURPOSE OF LANDSCAPING, SUBJECT TO EASEMENTS DEPICTED HEREON, WITH RESPONSIBILITY FOR MAINTENANCE.
2. ALL LAKE MAINTENANCE EASEMENTS (LME) WITH RESPONSIBILITY FOR MAINTENANCE.
3. ALL DRAINAGE EASEMENTS (DE) WITH RESPONSIBILITY FOR MAINTENANCE.
4. ALL IRRIGATION EASEMENTS (IE) WITH RESPONSIBILITY FOR MAINTENANCE.
5. ALL ACCESS EASEMENTS (AE) WITH NO RESPONSIBILITY FOR MAINTENANCE.
6. TRACTS "0-7", "0-8" & "0-9" FOR LAKE/WATER MANAGEMENT AND STORMWATER MANAGEMENT PURPOSES, WITH RESPONSIBILITY FOR MAINTENANCE.
7. ALL LANDSCAPE BUFFER EASEMENTS (LBE) WITH RESPONSIBILITY FOR MAINTENANCE.

B. RESERVE TO MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT, A COMMUNITY DEVELOPMENT DISTRICT ESTABLISHED AND EXISTING PURSUANT TO CHAPTER 190, FLORIDA STATUTES, ITS SUCCESSORS OR ASSIGNS:

- 1. TRACT "0-10" FOR LAKE/WATER MANAGEMENT AND STORMWATER MANAGEMENT PURPOSES, WITH RESPONSIBILITY FOR MAINTENANCE.

C. DEDICATE TO COSTA MAGGIORE III HOMEOWNERS' ASSOCIATION, INC., ITS SUCCESSORS OR ASSIGNS:

- 1. TRACT "R-4" FOR PRIVATE ROAD RIGHT-OF-WAY (R/W), FOR THE RIGHT OF INGRESS AND EGRESS, OVER AND ACROSS TRACT "R-4" FOR THE BENEFIT OF THE NEIGHBORHOOD ASSOCIATION, THE MEMBERS OF THE NEIGHBORHOOD ASSOCIATION, THEIR GUESTS, CONTRACTORS AND ASSOCIATE EMPLOYEES AND PERSONNEL, SUBJECT TO EASEMENTS DEPICTED HEREON, WITH RESPONSIBILITY FOR MAINTENANCE.
2. TRACT "N-9" AS OPEN SPACE, FOR THE PURPOSE OF LANDSCAPING, SUBJECT TO EASEMENTS DEPICTED HEREON, WITH RESPONSIBILITY FOR MAINTENANCE.
3. ALL DRAINAGE EASEMENTS (DE) WITH NO RESPONSIBILITY FOR MAINTENANCE.
4. ALL IRRIGATION EASEMENTS (IE) WITH NO RESPONSIBILITY FOR MAINTENANCE.
5. ALL ACCESS EASEMENTS (AE) WITH NO RESPONSIBILITY FOR MAINTENANCE.
6. ALL LANDSCAPE BUFFER EASEMENTS (LBE) WITH NO RESPONSIBILITY FOR MAINTENANCE.
7. ALL BEACH EASEMENTS (BE) WITH RESPONSIBILITY FOR MAINTENANCE.
8. ALL SIGN EASEMENTS (SE) WITH RESPONSIBILITY FOR MAINTENANCE.

D. DEDICATE TO LICENSED PUBLIC AND PRIVATE UTILITIES:

ALL PUBLIC UTILITY EASEMENTS (PUE) AS DEPICTED IN THIS PLAT, FOR THE PURPOSE OF CONSTRUCTION, INSTALLATION, MAINTENANCE AND OPERATION OF THEIR FACILITIES, INCLUDING, BUT NOT LIMITED TO: WATER, SEWER, PRIVATE IRRIGATION, CABLE TELEVISION SERVICES, TELEPHONE, GAS, ELECTRIC, INTRANET/INTERNET, SECURITY OR OTHER PUBLIC UTILITY PURPOSES, WITH NO RESPONSIBILITY FOR MAINTENANCE. NO SUCH CONSTRUCTION, INSTALLATION, MAINTENANCE, AND OPERATION OF CABLE TELEVISION SERVICES SHALL INTERFERE WITH THE FACILITIES AND SERVICES OF AN ELECTRIC, TELEPHONE, GAS, OR OTHER PUBLIC UTILITY. IN THE EVENT A CABLE TELEVISION COMPANY DAMAGES THE FACILITIES OF A PUBLIC UTILITY, IT SHALL BE SOLELY RESPONSIBLE FOR THE DAMAGES. SUCH CONSTRUCTION, INSTALLATION, MAINTENANCE AND OPERATION SHALL COMPLY WITH THE NATIONAL ELECTRICAL SAFETY CODE AS ADOPTED BY THE FLORIDA PUBLIC SERVICE COMMISSION.

E. DEDICATE TO LEE COUNTY, A POLITICAL SUBDIVISION OF THE STATE OF FLORIDA (LEE COUNTY), ITS SUCCESSORS AND ASSIGNS:

- 1. A NON-EXCLUSIVE ACCESS EASEMENT (A.E.) OVER AND ACROSS TRACT R FOR THE PURPOSE OF PERMITTING EMERGENCY AND OTHER SERVICE VEHICLES TO ACCESS PROPERTIES DEPICTED ON THIS PLAT, WITHOUT RESPONSIBILITY FOR MAINTENANCE.

THIS PLAT SIGNED BY OWNER ON THIS _____ DAY OF _____, 2021, A.D.

WITNESS NAME MIROMAR LAKES LLC, A FLORIDA LIMITED LIABILITY COMPANY BY: MIROMAR DEVELOPMENT CORPORATION, ITS MANAGING MEMBER
ROBERT B. ROOP VICE PRESIDENT, MIROMAR DEVELOPMENT CORPORATION
MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT, A COMMUNITY DEVELOPMENT DISTRICT ESTABLISHED AND EXISTING PURSUANT TO CHAPTER 190, FLORIDA STATUTES
ALAN REFKN CHAIRMAN

LEGAL DESCRIPTION:

TRACT "0-1" AND TRACT "0-4", MIROMAR LAKES-UNIT XVII-COSTA MAGGIORE-PHASE 1, INSTRUMENT NUMBER 2017000181209 AND TRACT "FD-2" & TRACT "0-6", MIROMAR LAKES-UNIT XVIII-COSTA MAGGIORE-PHASE 2, INSTRUMENT NUMBER 2020000069615 OF THE PUBLIC RECORDS OF LEE COUNTY, FLORIDA IN SECTION 11, TOWNSHIP 46 SOUTH, RANGE 25 EAST, LEE COUNTY, FLORIDA.

NOTICE

THIS PLAT, AS RECORDED IN ITS GRAPHIC FORM, IS THE OFFICIAL DEPICTION OF THE SUBDIVIDED LANDS DESCRIBED HEREIN AND WILL IN NO CIRCUMSTANCES BE SUPPLANTED IN AUTHORITY BY ANY OTHER GRAPHIC OR DIGITAL FORM OF THE PLAT. THERE MAY BE ADDITIONAL RESTRICTIONS THAT ARE NOT RECORDED ON THIS PLAT THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY.

NOTICE:

LANDS DESCRIBED IN THIS PLAT MAY BE SUBDIVIDED BY THE DEVELOPER WITHOUT THE ROADS, DRAINAGE, WATER AND SEWER FACILITIES BEING ACCEPTED FOR MAINTENANCE BY LEE COUNTY. ANY PURCHASER OF A LOT IN THIS SUBDIVISION IS ADVISED TO DETERMINE WHETHER THE LOT MAY BE SUBJECT TO ASSESSMENT OR CALLED UPON TO BEAR A PORTION OR ALL OF THE EXPENSE OF CONSTRUCTION, MAINTENANCE, OR IMPROVEMENT OF ROADS, DRAINAGE, WATER AND SEWER FACILITIES.

ACKNOWLEDGMENT

STATE OF FLORIDA COUNTY OF LEE
THE FOREGOING DEDICATION WAS ACKNOWLEDGED BEFORE ME BY MEANS OF [] PHYSICAL PRESENCE OR [] ONLINE NOTARIZATION, THIS _____ DAY OF _____, 2021, BY ROBERT B. ROOP, AS VICE PRESIDENT OF MIROMAR DEVELOPMENT CORPORATION, ON BEHALF OF THE COMPANY WHO IS PERSONALLY KNOWN TO ME OR WHO HAS PRODUCED _____ AS IDENTIFICATION.
NOTARY PUBLIC SIGNATURE
NOTARY PUBLIC PRINTED NAME (SEAL)

ACKNOWLEDGMENT

STATE OF FLORIDA COUNTY OF LEE
THE FOREGOING DEDICATION WAS ACKNOWLEDGED BEFORE ME BY MEANS OF [] PHYSICAL PRESENCE OR [] ONLINE NOTARIZATION, THIS _____ DAY OF _____, 2021, BY ALAN REFKN, AS CHAIRMAN OF MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT, A COMMUNITY DEVELOPMENT DISTRICT ESTABLISHED AND EXISTING PURSUANT TO CHAPTER 190, FLORIDA STATUTES, ON BEHALF OF THE DISTRICT WHO IS PERSONALLY KNOWN TO ME OR WHO HAS PRODUCED _____ AS IDENTIFICATION.
NOTARY PUBLIC SIGNATURE
NOTARY PUBLIC PRINTED NAME (SEAL)

COUNTY APPROVALS:

THIS PLAT IS ACCEPTED AND APPROVED BY THE BOARD OF COUNTY COMMISSIONERS, LEE COUNTY, FLORIDA THIS _____ DAY OF _____, 2021.

BRIAN HAMMAN ACTING CHAIR/VICE CHAIR
LINDA DOGGETT CLERK OF COURT
DAVID M. LOVELAND DIRECTOR, DEPARTMENT OF COMMUNITY DEVELOPMENT
JESSICA SULZER, P.E. MANAGER DEVELOPMENT SERVICES
JOSEPH ADAMS ASSISTANT COUNTY ATTORNEY

CLERK OF COURT CERTIFICATION:

I HEREBY CERTIFY THAT THE ATTACHED THIS PLAT OF MIROMAR LAKES-UNIT XX-COSTA MAGGIORE-PHASE 3, A REPLAT OF TRACT "0-4" & A PORTION OF TRACT "0-1", MIROMAR LAKES-UNIT XVII-COSTA MAGGIORE-PHASE 1, INSTRUMENT NUMBER 2017000181209 AND TRACT "FD-2" & TRACT "0-6", MIROMAR LAKES-UNIT XVIII-COSTA MAGGIORE-PHASE 2, INSTRUMENT NUMBER 2020000069615 OF THE PUBLIC RECORDS OF LEE COUNTY, FLORIDA AND A SUBDIVISION OF PART OF SECTION 11, TOWNSHIP 46 SOUTH, RANGE 25 EAST, LEE COUNTY, FLORIDA WAS FILED FOR RECORD AT _____ M., THIS _____ DAY OF _____, 2021 AND DULY RECORDED AS INSTRUMENT NUMBER _____ IN THE PUBLIC RECORDS OF LEE COUNTY, FLORIDA.

LINDA DOGGETT LEE COUNTY CLERK OF COURT

REVIEW BY COUNTY PROFESSIONAL SURVEYOR & MAPPER:

REVIEW BY THE DESIGNATED COUNTY PSM DETERMINED THAT THIS PLAT CONFORMS TO THE REQUIREMENT OF F.S. CH. 177, PART I.

GARY W. RASHFORD, P.S.M. LS6305 LEE COUNTY DESIGNATED P.S.M.

SURVEYOR'S CERTIFICATION

I HEREBY CERTIFY THAT THE ATTACHED THIS PLAT OF MIROMAR LAKES-UNIT XX-COSTA MAGGIORE-PHASE 3, A REPLAT OF TRACT "0-4" & A PORTION OF TRACT "0-1", MIROMAR LAKES-UNIT XVII-COSTA MAGGIORE-PHASE 1, INSTRUMENT NUMBER 2017000181209 AND TRACT "FD-2" & TRACT "0-6", MIROMAR LAKES-UNIT XVIII-COSTA MAGGIORE-PHASE 2, INSTRUMENT NUMBER 2020000069615 OF THE PUBLIC RECORDS OF LEE COUNTY, FLORIDA AND A SUBDIVISION OF PART OF SECTION 11, TOWNSHIP 46 SOUTH, RANGE 25 EAST, LEE COUNTY, FLORIDA WAS PREPARED UNDER MY DIRECTION AND SUPERVISION AND COMPLIES WITH ALL OF THE SURVEY REQUIREMENTS OF CHAPTER 177, PART I, FLORIDA STATUTES. I FURTHER CERTIFY THAT THE PERMANENT REFERENCE MONUMENTS (PRMS) HAVE BEEN PLACED AT THE LOCATIONS SHOWN ON THE PLAT.

THOMAS M. MURPHY, P.S.M. LS5628

THIS INSTRUMENT WAS PREPARED BY THOMAS M. MURPHY, LS5628

H.M. HOLE MONTES SPECIALIZED PROFESSIONAL SERVICES
6200 Whiskey Creek Dr. Ft. Myers, FL. 33919 Phone: (239) 985-1200 Florida Certificate of Authorization No.1772

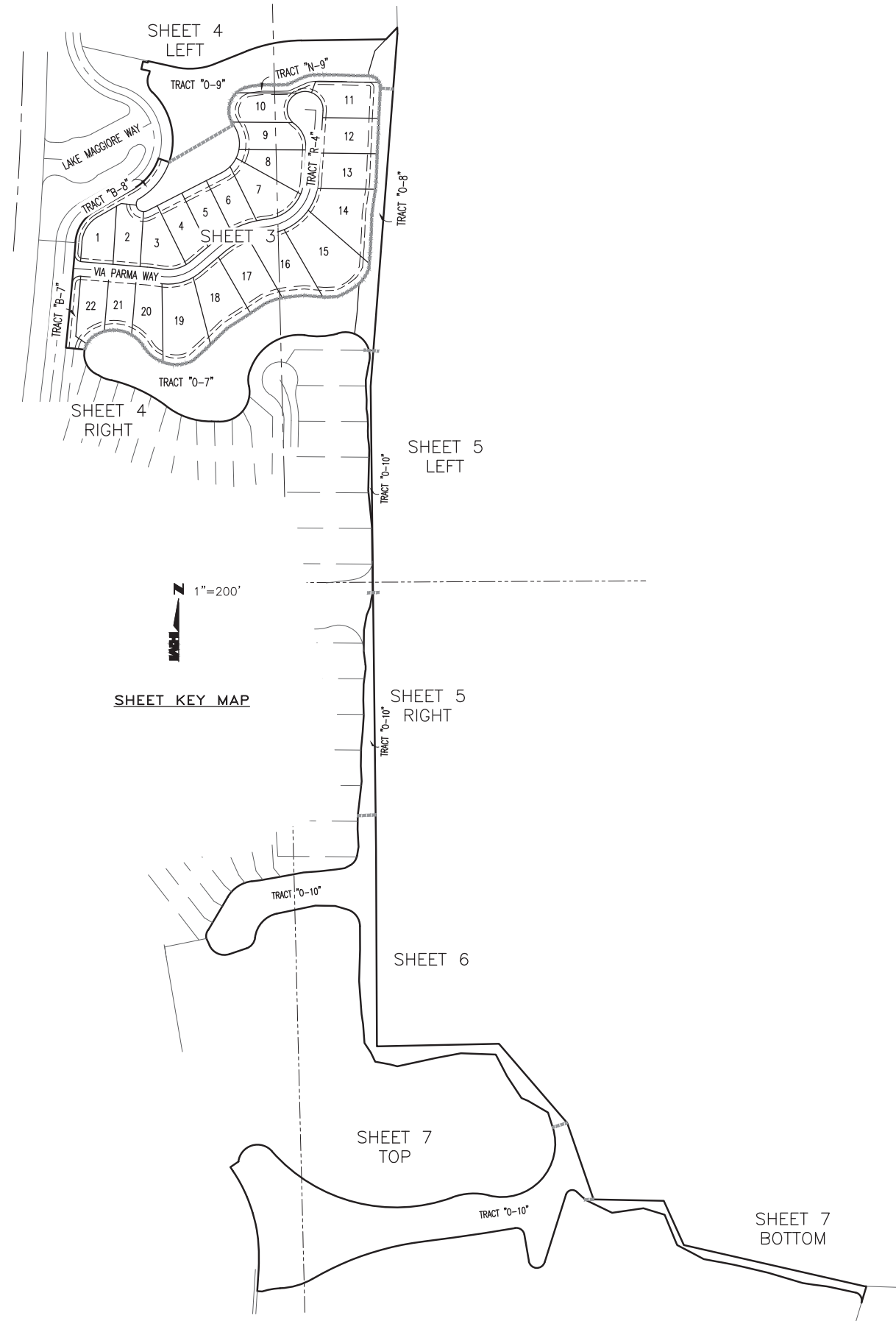
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MIROMAR LAKES—UNIT XX—COSTA MAGGIORE—PHASE 3

A REPLAT OF TRACT "0-1" AND TRACT "0-4", MIROMAR LAKES—UNIT XVII—COSTA MAGGIORE—PHASE 1, INSTRUMENT NUMBER 2017000181209
 AND TRACT "FD-2" & TRACT "0-6", MIROMAR LAKES—UNIT XVIII—COSTA MAGGIORE—PHASE 2, INSTRUMENT NUMBER 2020000069615
 OF THE PUBLIC RECORDS OF LEE COUNTY AND A SUBDIVISION OF PART OF SECTION 11, TOWNSHIP 46 SOUTH, RANGE 25 EAST, LEE COUNTY, FLORIDA

INSTRUMENT NO.

SHEET 2 of 7



GENERAL NOTES

- BEARINGS REFER TO THE NORTH LINE OF SECTION 11, TOWNSHIP 46 SOUTH, RANGE 25 EAST, LEE COUNTY, FLORIDA, AS BEING S89°42'24"E, NORTH AMERICAN DATUM OF 1983 (NAD83), FLORIDA STATE PLANE WEST ZONE (0902), US FEET.
- DISTANCES ARE IN FEET AND DECIMALS.
- ALL LOT LINES ARE RADIAL TO THE RIGHT-OF-WAY UNLESS NOTED "N.R." - NON-RADIAL.
- TITLE CERTIFICATION EASEMENTS IN DOCUMENTS AFFECTING THE PLAT AND BEING BLANKET IN NATURE:
 - MAINTENANCE EASEMENTS AND EASEMENTS RESERVED FOR UTILITIES, ETC. AS PROVIDED IN DECLARATION OF COVENANTS, CONDITIONS, RESTRICTIONS & EASEMENTS, O.R. BOOK 3343, PAGE 294 AND AS AFFECTED BY AMENDMENTS, INSTR. NO. 2011000027341, ARE BLANKET IN NATURE AND CANNOT BE PLOTTED.

LEGEND

- PERMANENT REFERENCE MONUMENT (PRM) FOUND 5/8" IRON PIN WITH CAP STAMPED "PRM LB1772"
- PERMANENT REFERENCE MONUMENT (PRM) SET IN ACCORDANCE WITH CHAPTER 177, FLORIDA STATUTES, SET 5/8" IRON PIN WITH CAP STAMPED "PRM LB1772"
- PERMANENT CONTROL POINT (PCP), SET NAIL WITH DISC STAMPED "PCP LB1772"
- POINT OF INTERSECTION, POINT OF CURVATURE, POINT OF TANGENCY, POINT OF COMPOUND CURVATURE AND POINT OF REVERSE CURVATURE ON A TRACT OR LOT LINE.
- ◆ REFERENCE POINT, SET 5/8" IRON PIN WITH CAP STAMPED "LB 1772 REFERENCE"

AE = ACCESS EASEMENT	PK NAIL = PARKER KALON NAIL
CL = CENTERLINE	PUE = PUBLIC UTILITY EASEMENT
C1 = SEE CURVE TABLE	R/W = RIGHT-OF-WAY
CT = COURT	RAD = RADIAL
DE = DRAINAGE EASEMENT	PUE = PUBLIC UTILITY EASEMENT
LBE = LANDSCAPE BUFFER EASEMENT	LME = LAKE MAINTENANCE EASEMENT
LCUE = LEE COUNTY UTILITY EASEMENT	N.R. = NON-RADIAL
L1 = SEE LINE TABLE	O.R. = OFFICIAL RECORDS BOOK
LS = LICENSED SURVEYOR	SE = SIGN EASEMENT
P.B. = PLAT BOOK	SF = SQUARE FEET
PG. = PAGE	FPL OR FP&L = FLORIDA POWER & LIGHT
POB = POINT OF BEGINNING	IE = IRRIGATION EASEMENT
P.S.M. = PROFESSIONAL SURVEYOR & MAPPER	INSTR. NO. = INSTRUMENT NUMBER
	BE = BEACH EASEMENT

THIS INSTRUMENT WAS PREPARED BY
 THOMAS M. MURPHY, LS5628



6200 Whiskey Creek Dr.
 Ft. Myers, FL. 33919
 Phone: (239) 985-1200
 Florida Certificate
 of Authorization No.1772

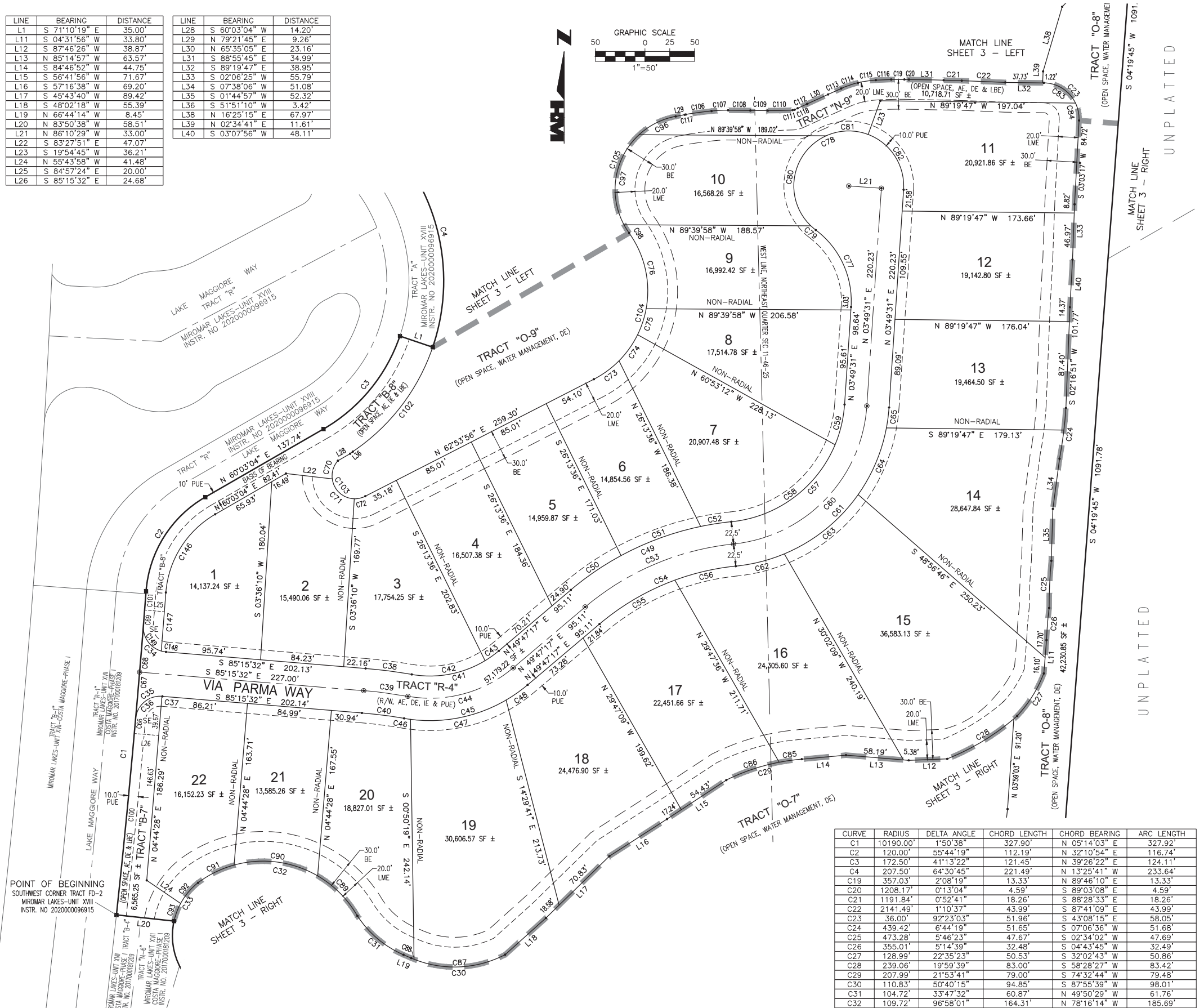
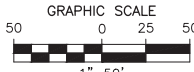
MIROMAR LAKES-UNIT XX-COSTA MAGGIORE-PHASE 3

A REPLAT OF TRACT "O-1" AND TRACT "O-4", MIROMAR LAKES-UNIT XVII-COSTA MAGGIORE-PHASE 1, INSTRUMENT NUMBER 2017000181209 AND TRACT "FD-2" & TRACT "O-6", MIROMAR LAKES-UNIT XVIII-COSTA MAGGIORE-PHASE 2, INSTRUMENT NUMBER 2020000069615 OF THE PUBLIC RECORDS OF LEE COUNTY AND A SUBDIVISION OF PART OF SECTION 11, TOWNSHIP 46 SOUTH, RANGE 25 EAST, LEE COUNTY, FLORIDA

INSTRUMENT NO.

SHEET 3 of 7

LINE	BEARING	DISTANCE	LINE	BEARING	DISTANCE
L1	S 71°10'19" E	35.00'	L28	S 60°03'04" W	14.20'
L11	S 04°31'56" W	33.80'	L29	N 79°21'45" E	9.26'
L12	S 87°46'26" W	38.87'	L30	N 65°35'05" E	23.16'
L13	N 85°14'57" W	63.57'	L31	S 88°55'45" E	34.99'
L14	S 84°46'52" W	44.75'	L32	S 89°19'47" E	38.95'
L15	S 56°41'56" W	71.67'	L33	S 02°06'25" W	55.79'
L16	S 57°16'38" W	69.20'	L34	S 07°38'06" W	51.08'
L17	S 45°43'40" W	89.42'	L35	S 01°44'57" W	52.32'
L18	S 48°02'18" W	55.39'	L36	S 51°51'10" W	3.42'
L19	N 86°44'14" W	8.45'	L38	N 16°25'15" E	67.97'
L20	N 83°50'38" W	58.51'	L39	N 02°34'41" E	11.61'
L21	N 86°10'29" W	33.00'	L40	S 03°07'56" W	48.11'
L22	S 83°27'51" E	47.07'			
L23	S 19°54'45" W	36.21'			
L24	N 55°43'58" W	41.48'			
L25	S 84°57'24" E	20.00'			
L26	S 85°15'32" E	24.68'			



CURVE	RADIUS	DELTA ANGLE	CHORD LENGTH	CHORD BEARING	ARC LENGTH
C33	68.31'	38°59'55"	45.60'	S 32°03'23" W	46.49'
C34	25.00'	89°41'45"	35.26'	S 40°24'39" W	39.14'
C35	25.00'	89°42'09"	35.26'	S 49°53'24" W	39.14'
C36	25.00'	88°46'38"	34.98'	S 49°25'39" W	38.74'
C37	25.00'	0°55'31"	0.40'	N 85°43'17" W	0.40'
C38	522.50'	5°09'16"	46.99'	N 82°40'54" W	47.01'
C39	500.00'	5°09'16"	44.97'	N 82°40'54" W	44.98'
C40	477.50'	5°09'16"	42.94'	N 82°40'54" W	42.96'
C41	107.50'	5°06'28"	91.05'	N 74°50'30" E	94.01'
C42	107.50'	40°59'05"	75.27'	N 79°24'12" E	76.90'
C43	107.50'	9°07'22"	17.10'	N 54°20'58" E	17.12'
C44	130.00'	5°06'28"	110.10'	N 74°50'30" E	113.69'
C45	152.50'	5°06'28"	129.16'	N 74°50'30" E	133.37'
C46	152.50'	2°26'50"	6.51'	S 81°19'41" E	6.51'
C47	152.50'	37°39'29"	98.44'	N 78°37'09" E	100.23'
C48	152.50'	10°00'08"	26.59'	S 54°47'21" E	26.62'
C49	297.50'	34°24'53"	176.02'	S 66°59'43" W	178.69'
C50	297.50'	11°51'18"	85.49'	S 65°42'55" W	61.56'
C51	297.50'	16°31'18"	85.49'	S 69°54'13" W	85.79'
C52	297.50'	6°02'18"	31.34'	S 81°11'01" W	31.35'
C53	275.00'	34°24'53"	162.71'	S 66°59'43" W	165.18'
C54	252.50'	34°24'53"	149.39'	S 66°59'43" W	151.66'
C55	252.50'	20°04'10"	87.99'	S 59°49'21" W	88.44'
C56	252.50'	14°20'43"	63.05'	S 77°01'48" W	63.22'
C57	127.50'	80°22'38"	164.55'	N 44°00'50" E	178.86'
C58	127.50'	61°31'49"	130.44'	N 53°26'15" E	136.92'
C59	127.50'	18°50'49"	41.75'	N 13°14'56" E	41.94'
C60	150.00'	80°22'38"	193.59'	N 44°00'50" E	210.43'
C61	172.50'	80°22'38"	222.63'	N 44°00'50" E	241.99'
C62	172.50'	16°49'45"	50.49'	N 75°47'17" E	50.67'
C63	172.50'	32°09'25"	95.55'	N 51°17'42" E	96.81'
C64	172.50'	24°27'57"	73.10'	N 22°59'01" E	73.66'
C65	172.50'	6°55'31"	20.84'	N 07°17'17" E	20.85'
C66	10190.00'	0°05'00"	14.80'	N 05°04'49" E	14.80'
C67	10190.00'	0°15'59"	47.37'	N 04°54'20" E	47.37'
C68	10190.00'	0°15'59"	47.37'	N 04°38'21" E	47.37'
C69	10190.00'	0°05'14"	15.51'	N 04°27'45" E	15.51'
C70	23.00'	49°12'00"	19.15'	S 17°20'10" W	19.75'
C71	23.00'	81°17'41"	29.96'	S 47°54'40" E	32.63'
C72	23.00'	28°32'33"	11.34'	N 77°10'13" E	11.46'
C73	100.00'	18°03'01"	31.37'	N 53°52'26" E	31.50'
C74	100.00'	18°36'25"	32.33'	N 35°32'43" E	32.48'
C75	100.00'	15°53'28"	27.65'	N 18°17'47" E	27.74'
C76	100.00'	46°10'01"	78.41'	N 12°43'57" W	80.58'
C77	89.50'	56°59'14"	85.39'	N 24°40'06" W	89.02'
C78	55.50'	236°59'14"	97.55'	S 65°19'54" W	229.56'
C79	55.50'	6°50'06"	6.62'	S 49°44'40" E	6.62'
C80	55.50'	112°20'50"	92.21'	S 09°50'49" W	108.83'
C81	55.50'	44°36'33"	42.13'	S 88°19'30" W	43.21'
C82	55.50'	73°11'44"	66.18'	N 32°46'21" W	70.90'
C83	36.00'	63°36'44"	37.95'	N 57°31'25" W	39.97'
C84	36.00'	28°46'19"	17.89'	N 11°19'53" W	18.08'
C85	207.99'	6°21'27"	23.07'	S 82°18'51" W	23.08'
C86	207.99'	15°32'14"	56.23'	S 71°22'00" W	56.40'
C87	110.83'	49°05'16"	92.07'	N 87°08'09" E	94.95'
C88	110.83'	1°34'59"	3.06'	S 67°31'43" E	3.06'
C89	109.72'	30°04'37"	56.94'	N 44°49'32" W	57.60'
C90	109.72'	45°37'09"	85.07'	N 82°40'25" W	87.36'
C91	109.72'	21°16'15"	40.50'	S 63°52'53" W	40.73'
C92	68.31'	23°01'45"	27.27'	S 40°02'28" W	27.46'
C93	68.31'	15°58'10"	18.98'	S 20°32'30" W	19.04'
C96	75.00'	31°53'22"	41.21'	S 63°25'04" W	41.74'
C97	75.00'	75°47'46"	92.14'	S 09°34'30" W	99.22'
C98	75.00'	7°29'35"	9.80'	S 32°04'10" E	9.81'
C99	110.00'	0°59'39"	1.91'	S 37°17'05" W	1.91'
C100	10190.00'	1°02'03"	183.91'	N 05°38'20" E	183.91'
C101	10190.00'	0°06'24"	18.96'	N 04°21'56" E	18.96'
C102	207.50'	37°17'32"	132.68'	N 37°28'27" E	135.06'
C103	23.00'	159°02'14"	45.23'	S 37°34'57" E	63.84'
C104	100.00'	98°42'54"	151.76'	N 13°32'29" E	172.29'
C105	75.00'	115°10'43"	126.63'	S 21°46'24" W	150.77'
C106	403.24'	3°43'01"	26.15'	S 82°23'55" W	26.16'
C107	165.01'	5°48'43"	16.73'	S 87°09'47" W	16.74'
C108	1175.99'	1°05'38"	22.45'	N 89°23'02" W	22.45'
C109	718.93'	1°23'56"	17.55'	S 89°32'11" E	17.55'
C110	774.82'	1°51'22"	25.09'	N 88°50'10" E	25.09'
C111	5.62'	21°55'22"	2.14'	N 76°56'48" E	2.15'
C112	2934.28'	0°12'21"	10.54'	S 65°26'55" W	10.54'
C113	7835.99'	0°06'22"	14.51'	S 65°40'16" W	14.51'
C114	96.15'	10°40'31"	17.89'	S 71°03'42" W	17.92'
C115	100.02'	10°27'58"	18.25'	S 81°37'57" W	18.27'
C116	485.08'	1°50'05"	15.53'	S 87°46'58" W	15.53'
C117	58.38'	1°10'39"	1.20'	S 79°57'05" W	1.20'
C118	303.77'	0°38'22"	3.39'	N 65°39'56" E	3.39'
C146	100.14'	55°31'19"	59.27'	S 32°16'17" W	97.04'
C147	10220.78'	0°19'56"	59.27'	N 04°28'39" E	59.27'
C148	25.00'	11°16'17"	4.91'	S 79°37'24" E	4.92'
C149	25.00'	78°25'28"	31.61'	S 34°46'31" E	34.22'

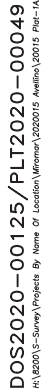
CURVE	RADIUS	DELTA ANGLE	CHORD LENGTH	CHORD BEARING	ARC LENGTH
C1	10190.00'	1°50'38"	327.90'	N 05°14'03" E	327.92'
C2	120.00'	55°44'19"	112.19'	N 32°10'54" E	116.74'
C3	172.50'	41°13'22"	121.45'	N 39°26'22" E	124.11'
C4	207.50'	64°30'45"	221.49'	N 13°25'41" W	233.64'
C19	357.03'	2°08'19"	13.33'	N 89°46'10" E	13.33'
C20	1208.17'	0°13'04"	4.59'	S 89°03'08" E	4.59'
C21	1191.84'	0°52'41"	18.26'	S 88°28'33" E	18.26'
C22	2141.49'	1°10'37"	43.99'	S 87°41'09" E	43.99'
C23	36.00'	92°23'03"	51.96'	S 43°08'15" E	58.05'
C24	439.42'	6°44'19"	51.65'	S 07°06'36" W	51.68'
C25	473.28'	5°46'23"	47.67'	S 02°34'02" W	47.69'
C26	355.01'	5°14'39"	32.48'	S 04°43'45" W	32.49'
C27	128.99'	22°35'23"	50.53'	S 32°02'43" W	50.86'
C28	239.06'	19°59'39"	83.00'	S 58°28'27" W	83.42'
C29	207.99'	21°53'41"	79.00'	S 74°32'44" W	79.48'
C30	110.83'	50°40'15"	94.85'	S 87°55'39" W	98.01'
C31	104.72'	33°47'32"	60.87'	N 49°50'29" W	61.76'
C32	109.72'	96°58'01"	164.31'	N 78°16'14" W	185.69'

DOS2020-00125/PLT2020-00049

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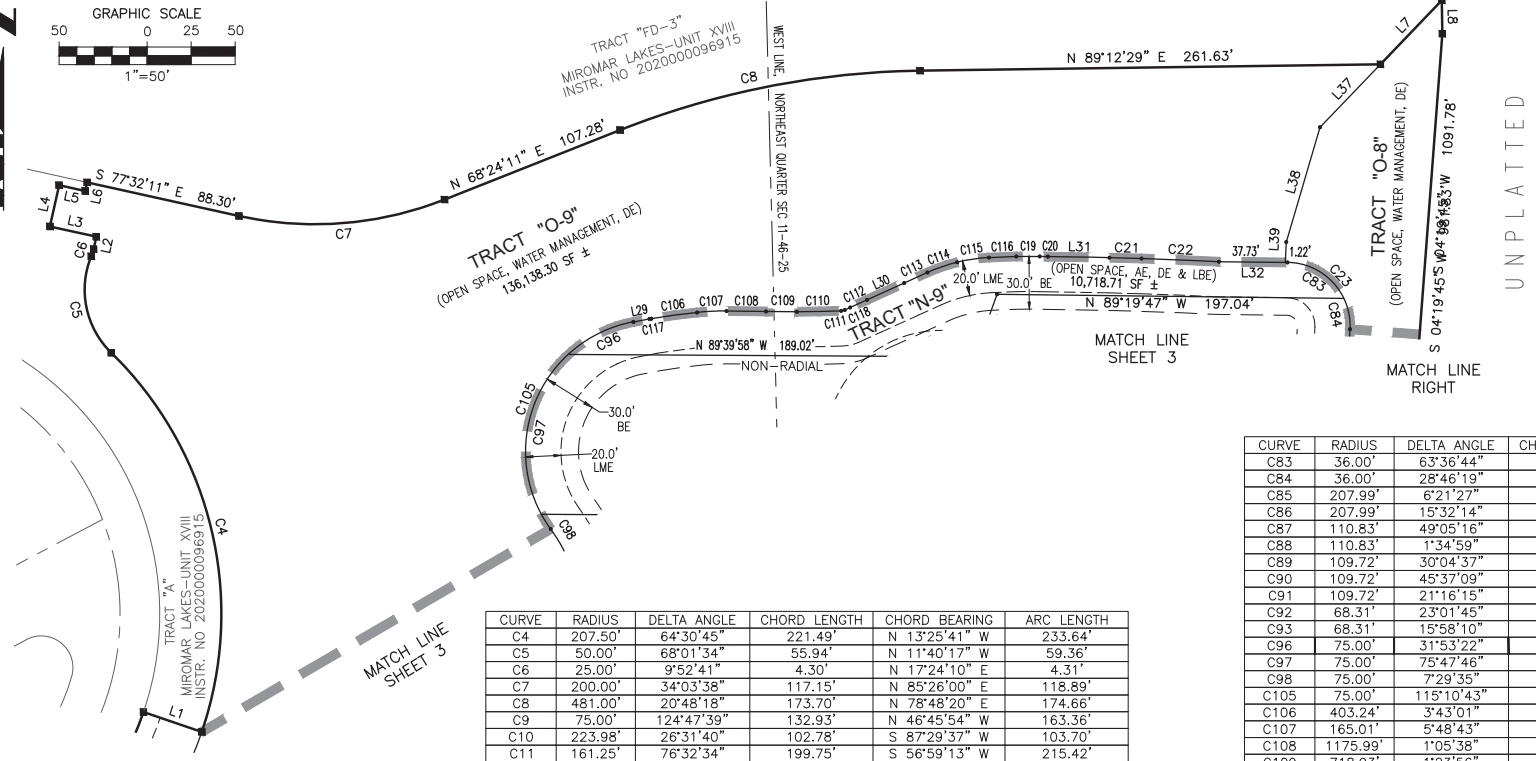
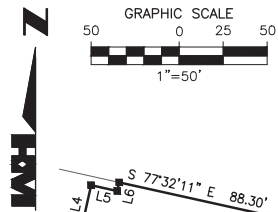
THIS INSTRUMENT WAS PREPARED BY THOMAS M. MURPHY, LS5628

6200 Whiskey Creek Dr. Ft. Myers, FL 33919 Phone: (239) 985-1200 Florida Certificate of Authorization No. 1772



MIROMAR LAKES-UNIT XX-COSTA MAGGIORE-PHASE 3

A REPLAT OF TRACT "O-1" AND TRACT "O-4", MIROMAR LAKES-UNIT XVII-COSTA MAGGIORE-PHASE 1, INSTRUMENT NUMBER 2017000181209
AND TRACT "FD-2" & TRACT "O-6", MIROMAR LAKES-UNIT XVIII-COSTA MAGGIORE-PHASE 2, INSTRUMENT NUMBER 2020000069615
OF THE PUBLIC RECORDS OF LEE COUNTY AND A SUBDIVISION OF PART OF SECTION 11, TOWNSHIP 46 SOUTH, RANGE 25 EAST, LEE COUNTY, FLORIDA

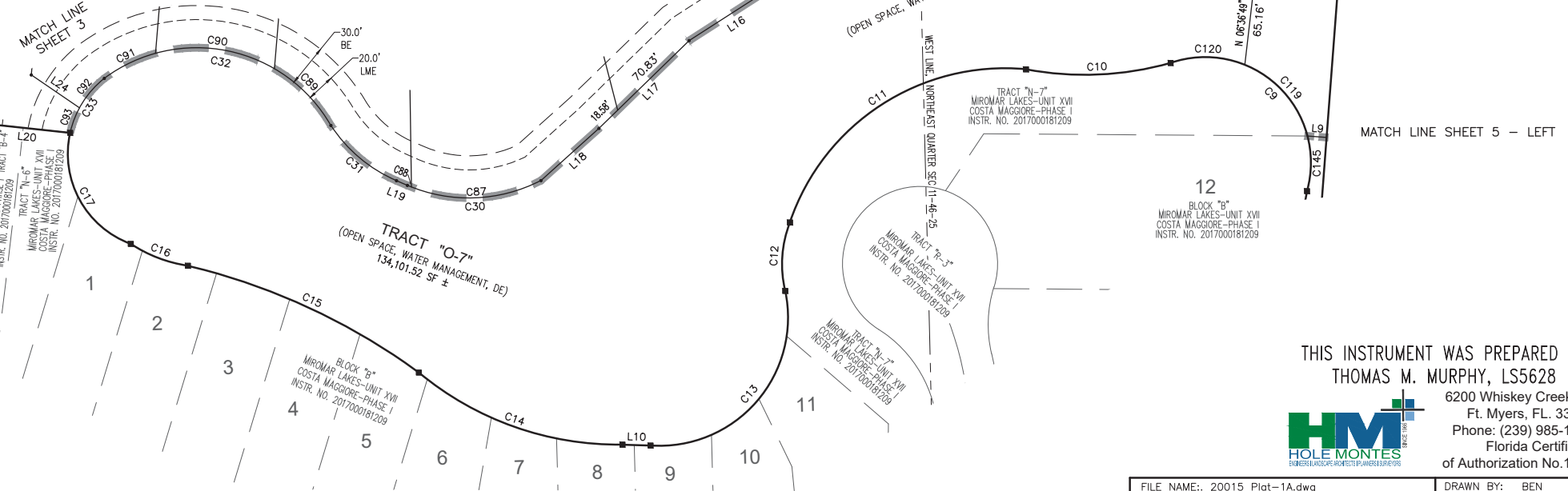


CURVE	RADIUS	DELTA ANGLE	CHORD LENGTH	CHORD BEARING	ARC LENGTH
C4	207.50'	64°30'45"	221.49'	N 13°25'41" W	233.64'
C5	50.00'	68°01'34"	55.94'	N 11°40'17" W	59.36'
C6	25.00'	9°52'41"	4.30'	N 17°24'10" E	4.31'
C7	200.00'	34°03'38"	117.15'	N 85°26'00" E	118.89'
C8	481.00'	20°48'18"	173.70'	N 78°48'20" E	174.66'
C9	75.00'	124°47'39"	132.93'	N 46°45'54" W	163.36'
C10	223.98'	26°31'40"	102.78'	S 87°29'37" W	103.70'
C11	161.25'	76°32'34"	199.75'	S 56°59'13" W	215.42'
C12	81.04'	35°00'40"	48.76'	S 03°55'29" W	49.52'
C13	91.10'	106°06'10"	145.61'	S 41°03'01" W	168.70'
C14	221.12'	40°34'08"	153.32'	N 70°29'03" W	156.57'
C15	456.84'	22°48'15"	180.63'	N 65°10'08" W	181.83'
C16	99.32'	25°14'52"	43.41'	N 69°01'29" W	43.77'
C17	68.31'	82°18'12"	89.90'	N 28°35'41" W	98.12'
C18	357.03'	2°08'19"	13.33'	N 89°46'10" E	13.33'
C19	1208.17'	0°13'04"	4.59'	S 89°03'08" E	4.59'
C20	1191.84'	0°52'41"	18.26'	S 88°28'33" E	18.26'
C21	2141.49'	1°10'37"	43.99'	S 87°41'09" E	43.99'
C22	36.00'	92°23'03"	51.96'	S 43°08'15" E	58.05'
C23	439.42'	6°44'19"	51.65'	S 07°06'36" W	51.68'
C24	473.28'	5°46'23"	47.67'	S 02°34'02" W	47.69'
C25	355.01'	5°14'39"	32.48'	S 04°43'45" W	32.49'
C26	128.99'	22°35'23"	50.53'	S 32°02'43" W	50.86'
C27	239.06'	19°59'39"	83.00'	S 58°28'27" W	83.42'
C28	207.99'	21°53'41"	79.00'	S 74°32'44" W	79.48'
C29	110.83'	50°40'15"	94.85'	S 87°55'39" W	98.01'
C30	104.72'	33°47'32"	60.87'	N 49°50'29" W	61.76'
C31	109.72'	96°58'01"	164.31'	N 78°16'14" W	185.69'
C32	68.31'	38°59'55"	45.60'	S 32°03'23" W	46.49'

CURVE	RADIUS	DELTA ANGLE	CHORD LENGTH	CHORD BEARING	ARC LENGTH
C83	36.00'	63°36'44"	37.95'	N 57°31'25" W	39.97'
C84	36.00'	28°46'19"	17.89'	N 11°19'53" W	18.08'
C85	207.99'	6°21'27"	23.07'	S 82°18'51" W	23.08'
C86	207.99'	15°32'14"	56.23'	S 71°22'00" W	56.40'
C87	110.83'	49°05'16"	92.07'	N 87°08'09" E	94.95'
C88	110.83'	1°34'59"	3.06'	S 67°31'43" E	3.06'
C89	109.72'	30°04'37"	56.94'	N 44°49'32" W	57.60'
C90	109.72'	45°37'09"	85.07'	N 82°40'25" W	87.36'
C91	109.72'	21°16'15"	40.50'	S 63°52'53" W	40.73'
C92	68.31'	23°01'45"	27.27'	S 40°02'28" W	27.46'
C93	68.31'	15°58'10"	18.98'	S 20°32'30" W	19.04'
C96	75.00'	31°53'22"	41.21'	S 63°25'04" W	41.74'
C97	75.00'	75°47'46"	92.14'	S 09°34'30" W	99.22'
C98	75.00'	7°29'35"	9.80'	S 32°04'10" E	9.81'
C105	75.00'	115°10'43"	126.63'	S 21°46'24" W	150.77'
C106	403.24'	3°43'01"	26.15'	S 82°23'55" W	26.16'
C107	165.01'	5°48'43"	16.73'	S 87°09'47" W	16.74'
C108	1175.99'	1°05'38"	22.45'	N 89°23'02" W	22.45'
C109	718.93'	1°23'56"	17.55'	S 89°32'11" E	17.55'
C110	774.62'	1°51'22"	25.09'	N 88°50'10" E	25.09'
C111	5.62'	21°55'22"	2.14'	N 76°56'48" E	2.15'
C112	2934.28'	0°12'21"	10.54'	S 65°26'55" W	10.54'
C113	7835.99'	0°06'22"	14.51'	S 65°40'16" W	14.51'
C114	96.15'	10°40'31"	17.89'	S 71°03'42" W	17.92'
C115	100.02'	10°27'58"	18.25'	S 81°37'57" W	18.27'
C116	485.08'	1°50'05"	15.53'	S 87°46'58" W	15.53'
C117	58.38'	1°10'39"	1.20'	S 79°57'05" W	1.20'
C118	303.77'	0°38'22"	3.39'	N 65°39'56" E	3.39'
C119	75.00'	53°22'53"	67.38'	N 41°19'34" W	69.88'
C120	75.00'	41°08'42"	52.71'	N 88°35'22" W	53.86'
C145	75.00'	30°16'03"	39.16'	N 00°29'54" E	39.62'

LINE	BEARING	DISTANCE
L1	S 71°10'19" E	35.00'
L2	N 12°27'49" E	7.19'
L3	N 77°32'11" W	26.99'
L4	N 12°28'35" E	24.02'
L5	S 77°32'11" E	15.25'
L6	N 12°29'42" E	5.00'
L7	N 43°48'01" E	50.34'
L8	S 01°00'21" E	18.96'
L9	N 85°40'15" W	13.56'
L10	N 88°14'41" W	19.98'
L11	S 04°31'56" W	33.80'
L12	S 87°46'26" W	38.87'
L13	N 85°14'57" W	63.57'
L14	S 84°46'52" W	44.75'
L15	S 56°41'56" W	71.67'
L16	S 57°16'38" W	69.20'
L17	S 45°43'40" W	89.42'
L18	S 48°02'18" W	55.39'
L19	N 66°44'14" W	8.45'
L20	N 83°50'38" W	58.51'
L24	N 55°43'58" W	41.48'
L29	N 79°21'45" E	9.26'
L30	N 65°35'05" E	23.16'
L31	S 88°55'45" E	34.99'
L32	S 89°19'47" E	38.95'
L33	S 02°06'25" W	55.79'
L34	S 07°38'06" W	51.08'
L35	S 01°44'57" W	52.32'
L37	N 43°48'01" E	49.58'
L38	N 16°25'15" E	67.97'
L39	N 02°34'41" E	11.61'
L40	S 03°07'56" W	48.11'

POINT OF BEGINNING
SOUTHWEST CORNER TRACT FD-2
MIROMAR LAKES-UNIT XVIII
INSTR. NO. 2020000069615



D052020-00125/PLT2020-00049
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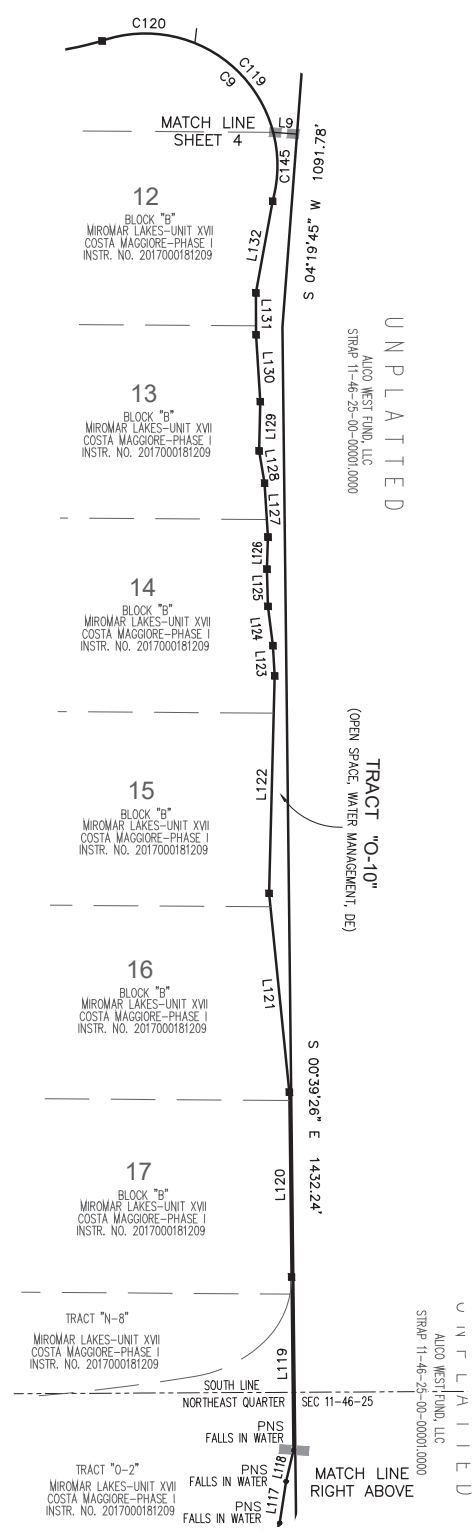
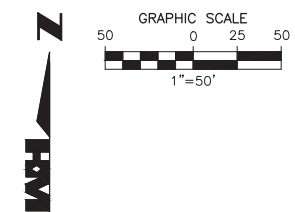
THIS INSTRUMENT WAS PREPARED BY
THOMAS M. MURPHY, LS5628
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Ft. Myers, FL. 33919
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Florida Certificate
of Authorization No.1772

H.M. HOLE MONTES
SURVEYING & ENGINEERING

FILE NAME: 20015 Plat-1A.dwg DRAWN BY: BEN

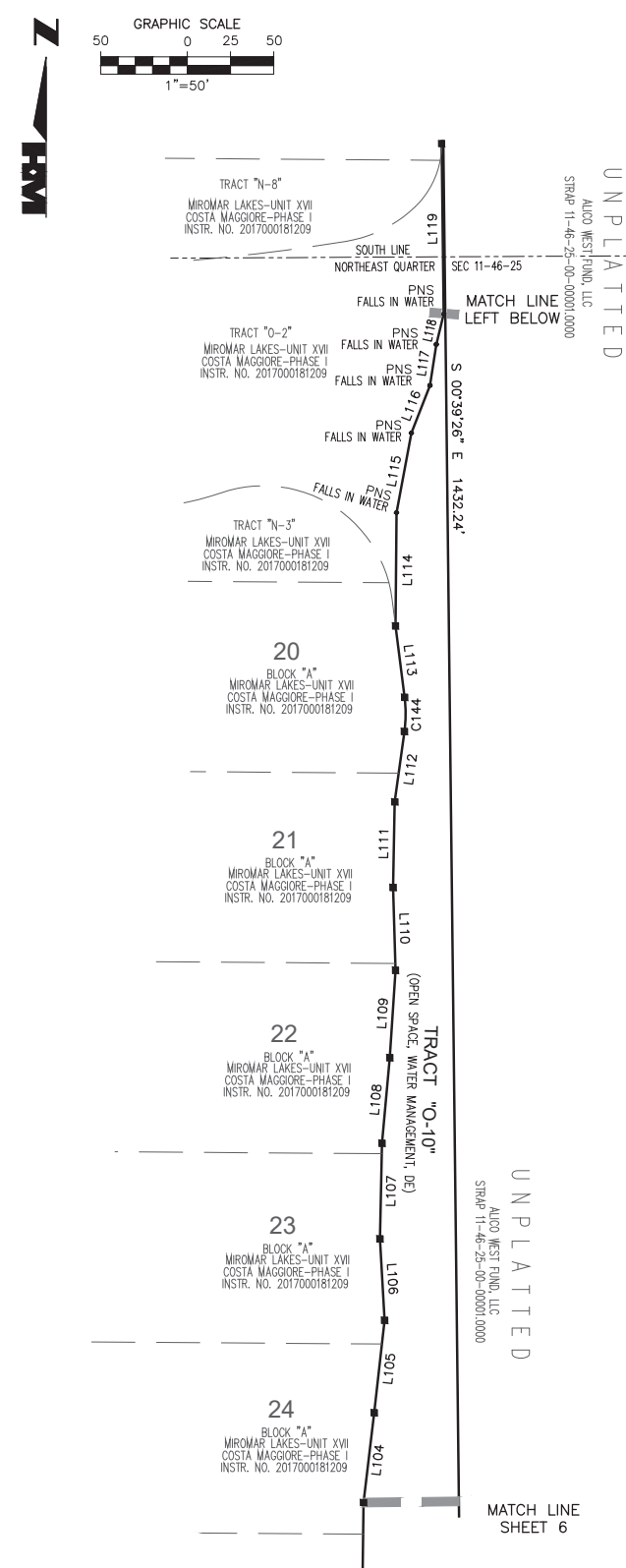
MIROMAR LAKES—UNIT XX—COSTA MAGGIORE—PHASE 3

A REPLAT OF TRACT "0-1" AND TRACT "0-4", MIROMAR LAKES—UNIT XVII—COSTA MAGGIORE—PHASE 1, INSTRUMENT NUMBER 2017000181209
AND TRACT "FD-2" & TRACT "0-6", MIROMAR LAKES—UNIT XVIII—COSTA MAGGIORE—PHASE 2, INSTRUMENT NUMBER 2020000069615
OF THE PUBLIC RECORDS OF LEE COUNTY AND A SUBDIVISION OF PART OF SECTION 11, TOWNSHIP 46 SOUTH, RANGE 25 EAST, LEE COUNTY, FLORIDA



LINE	BEARING	DISTANCE
L9	N 85°40'15" W	13.56'
L104	N 06°48'40" E	52.28'
L105	N 06°25'03" E	53.72'
L106	N 03°18'41" W	47.13'
L107	N 01°13'03" E	55.33'
L108	N 05°14'40" E	49.66'
L109	N 03°43'55" E	50.59'
L110	N 01°39'50" W	47.96'
L111	N 01°05'34" E	49.44'
L112	N 07°50'33" E	41.08'
L113	N 07°14'25" W	41.65'
L114	N 00°32'13" E	65.48'
L115	N 10°30'59" E	46.79'
L116	N 21°23'01" E	29.57'
L117	N 08°44'04" E	23.95'
L118	N 13°31'51" E	18.08'
L119	N 00°39'26" W	98.58'
L120	N 00°39'26" W	105.01'
L121	N 05°50'00" W	113.55'
L122	N 01°28'44" E	123.59'
L123	N 03°25'14" W	17.25'
L124	N 07°08'26" W	22.48'
L125	N 01°33'17" W	21.11'
L126	N 01°50'00" E	18.28'
L127	N 03°40'12" W	30.68'
L128	N 09°26'50" W	18.60'
L129	N 01°19'16" E	28.00'
L130	N 03°37'38" W	38.09'
L131	N 00°13'02" W	23.79'
L132	N 10°19'15" E	52.89'

CURVE	RADIUS	DELTA ANGLE	CHORD LENGTH	CHORD BEARING	ARC LENGTH
C9	75.00'	124°47'39"	132.93'	N 46°45'54" W	163.36'
C119	75.00'	53°22'53"	67.38'	N 41°19'34" W	69.88'
C120	75.00'	41°08'42"	52.71'	N 88°35'22" W	53.86'
C144	75.00'	15°04'58"	19.69'	N 00°18'04" E	19.74'
C145	75.00'	30°16'03"	39.16'	N 00°29'54" E	39.62'



DOS2020-00125/PLT2020-00049
P:\0000\5-Survey\Projects By Name Of Location\Worms\2020015_Annals\2015_Plot-1A.dwg 3/12/2021 3:21:06 PM Plotted by: BenWetzel

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Florida Certificate
of Authorization No.1772





Memorandum

Date: April 1, 2021
To: James P. Ward- District Manager
From: Bruce Bernard - Field Asset Manager
Subject: Miromar Lakes CDD – March 2021 Report
CGA Project # 13-5692

Lake Maintenance

CDD staff has its contractor (Dragonfly Pond Services) completed the lake bank restoration within the AnaCapri neighborhood's cove location. One crew is working on lake bank restoration in the Valencia neighborhood and a second crew is completing grading and sodding on the Montebella non-residential lake bank improvements. A Dragonfly crew also completed repairs to rip-rap lake bank slopes in the Volterra and AnaCapri neighborhoods this month.

Solitude Lake Management has begun another midge fly treatment along the northern shoreline of Lake 5/6 due to additional residential concerns about increased activity of the flies.

Scott's Animal Control and Wild Thing Wildlife Services are actively capturing and removing cane toads, larvae, and tap poles within certain neighborhoods of Miromar Lakes.

CDD staff completed audit for NDPE Cycle 4 Year 3 with the Florida Department of Environmental Protection this month.

Reserve Fund

CDD staff has provided lake bank area(s) , asset information, maps, and CDD landscaping parcels data for preparation of a reserve report to Calvin, Giordano & Associates, Inc. 's (CGA's) Landscape Architecture and Engineering departments. Past disaster event (hurricane Irma) damage and repair information from Miromar Lakes CDD has also been provided. The completed report(s) have been provided to the District Manager for his review.

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Permit Compliance

SWFWMD Notice of Inspection letter dated September 18, 2015, remaining open items / updates are as follows:

1. Application – Miromar Lakes Phase 1
 - a. Lake bank erosion - Erosion to the lake shoreline(s) has occurred in some areas of Lakes 6G, 6I, and 6J. Lake 6I has a drop of four (4) feet between lots. Also, erosion has occurred near control structure CS#1. Restore the lake shorelines to substantial compliance with permit.

Shoreline erosion mitigation efforts have been incorporated into the CCD Capital Improvements budget(s) from 2016-2020. The CDD itself has taken efforts to implement the maintenance repairs with prior approval from affected Homeowners Associations (HOA's) (shoreline erosion mitigation has been completed in thirteen of the fourteen neighborhoods to be repaired).