



AGENDA

REGULAR MEETING



April 9, 2020



MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

April 1, 2020

Board of Supervisors
Miromar Lakes Community Development District

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Miromar Lakes Community Development District will be held on **Thursday, April 9, 2020 at 2:00 P.M. via telecommunication and can be accessed through the Web address below.**

Event address for attendees

<https://districts.webex.com/districts/onstage/g.php?MTID=eed78954e8a21b3590942ffc82f6b845e>

Event number: 716 377 678

Event password: miromar

Audio conference: To receive a call back, use the https: address above (you may also use the District's web site at www.miromarlakescdd.org – from the information page, and click on the link and provide your phone number when you join the event, or call 407.418.9388 and enter the access code 716 377 678 to join the meeting.

Please be advised that the Florida Governor's Office has declared a state of emergency due to the Coronavirus (COVID-19). As reported by the Center for Disease Control and World Health Organization, COVID-19 can spread from person-to-person through small droplets from the nose or mouth, including when an individual coughs or sneezes. These droplets may land on objects and surfaces. Other people may contract COVID-19 by touching these objects or surfaces, then touching their eyes, nose or mouth. Therefore, merely cleaning facilities, while extremely important and vital in this crisis, may not be enough to stop the spread of this virus. Those with weakened immune systems may want to avoid the District's meeting in order to avoid a potential exposure to the virus.


www.miromarlakescdd.org

James P. Ward
District Manager

2900 NE 12TH TERRACE SUITE 1
OAKLAND PARK, FL 33334
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With the State of Emergency in Florida, and pursuant to Executive Orders 20-52 and 20-69 issued by Governor DeSantis on March 9, 2020 and March 20, 2020 respectively, and pursuant to Section 120.54(5)9b)2., Florida, Statutes, this meeting will be held utilizing communication media technology due to the current COVID-19 public health emergency. Toward that end, anyone wishing to listen and participate in the meeting can do so by connecting to a link that will be posted on the District's web site www.MiromarLakescdd.org.

1. Call to Order & Roll Call
2. Consideration of Minutes:
 - a) March 12, 2020 – Regular Meeting
3. Staff Reports
 - a) Attorney
 - b) Engineer
 - c) Asset manager
 - d) Manager
 - I. Financial Statements for the period ending February 29, 2020 (Unaudited)
4. Supervisor's Requests and Audience Comments
5. Adjournment

While it is necessary to hold the above referenced meeting of the District's Board of Supervisors despite the current public health emergency, the District fully encourages public participation in a safe and efficient manner. Toward that end, anyone wishing to listen and participate in the meeting can do so telephonically at <https://districts.webex.com/districts/onstage/g.php?MTID=eed78954e8a21b3590942ffc82f6b845e> by entering the event number: 716 377 678, and entering password: Miromar . Additionally, participants are encouraged to submit questions and comments to the District Manager in advance at JimWard@JPWardAssociates.com to facilitate the Board's consideration of such questions and comments during the meeting.

The second order of Business is the consideration of the March 12, 2020 Regular Meeting Minutes.

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

Yours sincerely,

Miromar Lakes

Community Development District



James P. Ward
District Manager
Enclosures

Scheduled Meetings for Fiscal Year 2020:

October 11, 2018	November 8, 2018
December 13, 2018	January 9, 2020
February 13, 2020	March 12, 2020
April 9, 2020	May 14, 2020 (Public Hearing)
June 11, 2020	July 9, 2020
August 13, 2020	September 10, 2020

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

The Regular Meeting of the Board of Supervisors of Miromar Lakes Community Development District was held on Thursday, March 12, 2020, at 2:00 P.M. at the Beach Clubhouse, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913.

Present and constituting a quorum:

David Herring	Chairman
Doug Ballinger	Vice Chairman
Alan Refkin	Assistant Secretary
Michael Weber	Assistant Secretary
Mary LeFevre	Assistant Secretary

Also present were:

James P. Ward	District Manager
Greg Urbancic	District Attorney
Charlie Krebs	District Engineer
Bruce Bernard	Asset Manager

Audience:

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

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

District Manager James P. Ward called the meeting to order at approximately 2:00 p.m. and all Members of the Board were present at roll call.

SECOND ORDER OF BUSINESS

Consideration of Minutes

February 13, 2020 – Regular Meeting

Mr. Ward asked if there were any additions, corrections or deletions for the February 13, 2020 Minutes.

Mr. Mike Weber asked if he might followup on subjects discussed in the Minutes. Mr. Ward responded in the affirmative. Mr. Weber stated on page 5 of the Minutes he discussed the January 27th Leadership Committee Meeting. He reported since then the March 3rd quarterly Voter Rep meeting was held, during which Tim Byal provided an update and noted a couple of changes. He indicated the CDD Minutes read when the Community was completed there would be 1,400 units; however, Tim indicated there would now be in excess of 1,500 units upon completion. He stated he felt this was better from a financial perspective. He reported another significant change: in light of the fact that it was unproductive to continue to work towards a transition, he resigned as Chair of the Leadership Committee, the other

Committee Members resigned, and the Leadership Committee was being completely dismantled. He indicated the original purpose of the Leadership Committee was to provide better communication from the developer and Master Association to the residents in Miromar. He noted the only concern with dismantling the Committee was how to promote communication between the developer and residents on items which were relevant to the Community; however, Tim committed to continue the information flow between developer and residents. He stated with the dissolution of the Leadership Committee the Master Association had an opportunity to take over the website developed by the Leadership Committee as a means of communicating with residents. Discussion ensued regarding obtaining minutes from the Voter Rep meeting.

Ms. Mary LeFevre asked about the permit modification for which the CDD was to be a co-applicant. Mr. Greg Urbancic stated he had not seen or heard anything in this regard as of yet. Ms. LeFevre stated she would like to keep this on the Agenda until resolved. Mr. Ward explained items were not kept on the Agenda; however, if the matter came back up it would be added to the Agenda. He noted nothing could happen in this regard without the CDD's knowledge.

On MOTION made by Mr. Alan Refkin, seconded by Mr. Michael Weber, and with all in favor, the February 13, 2020 Regular Meeting Minutes were approved.

THIRD ORDER OF BUSINESS

Consideration of Resolution 2020-3

Consideration of Resolution 2020-3 approving the Proposed Budget for Fiscal Year 2021 and Setting a Public Hearing for Thursday, May 14, 2020 at 2:00 P.M. at the Beach Clubhouse, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913 on the Proposed Budget

Mr. Ward indicated it was time to begin the Fiscal Year 2021 Budget process. He stated Resolution 2020-3 approved the proposed Budget and set the Public Hearing date, time and place. He stated this year's Budget was essentially the same as last year's Budget and the Public Hearing would be held on May 14, 2020 at 2:00 p.m. at which time the Budget would be set into place. He reported on page 2, highlighted in red, were the changes from the prior year's Budget: the addition of several lakes, cane toad control and midge fly control. He stated the assessment rate went up from \$407.90 dollars to \$427.41 dollars which was directly related to the above changes. He stated the debt service fund was relatively consistent. He indicated subsequent to the preparation of the Budget, Miromar advised him it planned to pay down the bonds which were on a portion of the golf course related to the 2015 series in the amount of approximately \$1.9 million dollars. He noted bonds would be redeemed on May 1, 2020 at which point the assessment rates would be adjusted; however, he would not know what the adjustment would be until after May 1, 2020. He asked if there were any questions.

Mr. Doug Ballinger asked about the attorney fees which were budgeted at \$30,000 dollars while only \$15,000 dollars was expected to be expended in attorney fees. He asked if this was for purposes of contingency. Mr. Ward responded in the affirmative. He explained whatever was not spent on legal fees went into the fund balance and could be kept as a reserve. He noted if the reserve got too high funds could be moved.

Mr. Ballinger asked about the general liabilities which were increased. Mr. Ward stated these were general increases in insurance rates; all his Districts were experiencing these increases. He noted he utilized Egis Insurance, an underwriting company which was extremely well-attuned to insurance rates for CDDs. Mr. Ballinger noted the assessment increase was at 4.8% while general inflation was higher than 4.8%.

Ms. LeFevre asked about the reduction in the budget for littorals. Mr. Bruce Bernard explained the CDD had been making six plantings annually for the past four years; however, next year no plantings were necessary, only maintenance. Ms. LeFevre asked about the erosion restoration budget. She stated she understood the erosion restoration was due to be completed this year. Mr. Bernard explained all residential erosion restoration would be completed this year; however, the nonresidential erosion restoration would begin in FY-2021. Ms. LeFevre asked about the total cost of the restoration project. Mr. Bernard responded it was difficult to estimate the total cost; he noted the year after the hurricane over \$600,000 dollars was spent on restoration followed by approximately \$200,000 dollars annually since. He stated he believed between \$1.3 million dollars and \$1.4 million dollars had been spent on restoration up to this point. He noted once the restoration projects were completed the budget would include maintenance costs to prevent projects of this magnitude in the future.

On MOTION made by Ms. Mary LeFevre, seconded by Mr. Mike Weber, and with all in favor, Resolution 2020-3 was adopted, and the Chair was authorized to sign.

FOURTH ORDER OF BUSINESS

Staff Reports

a) Attorney

Mr. Greg Urbancic reported the bill regarding advertising requirements was passed by the House and was now in the Senate. He stated this bill would allow for website advertising in lieu of newspaper advertising and potentially could save the District thousands of dollars in advertising costs. He noted the Governor was considering issuing emergency provisions in terms of the Sunshine Law and required public meetings, potentially permitting individuals to call in via telephone for meetings, and not requiring a quorum to be physically present to hold a meeting. He indicated he would keep the CDD updated.

b) Engineer

No report.

c) Asset Manager

I. Operations Report February 2, 2020

Mr. Bruce Bernard reported 1,600 linear feet of restoration was completed in Tivoli with another 1,800 linear feet left to complete. He stated he hoped this would be completed in the next five to six weeks. He indicated a second crew was brought in for this restoration to increase productivity

and possibly a third crew would be brought in as well. He noted there was also 1,400 linear feet to be completed at St. Moritz.

He reported Scott's Animal Control collected cane toads. He displayed photos of the toads collected. He explained Scott's Animal Control was booked for 40 visits; over 75 toads were collected during the last visit. He noted Scott wished to wait until the rain began before continuing collection as this promoted toad activity making the toads easier to collect. He indicated the lakes would be sprayed in two months for tadpole elimination. Ms. LeFevre asked if only the lakes with visible tadpoles would be sprayed. Mr. Bernard responded there was a list of ten lakes on the west side which would be sprayed. He noted no tadpoles were noted on the east side. He indicated the other lakes would be checked for tadpoles and additional lakes would be sprayed if there was money in the budget.

Mr. Bernard reported spraying for midge flies by aquatic vendors in Bellini, Volterra, Anacapri, Castelli, Vivaldi, Mirasol, Montebello, Caprini, and Bellamare had been done.

Mr. Bernard stated he was waiting for a report from MRI on this year's inspections of Phase II. He indicated once this was received Phase II of the drainage project would begin.

He displayed and discussed a picture provided by Frank Austenfeld (ph) illustrating where Mr. Austenfeld wished to plant on the dry retention slopes in Laguna and what he wished to plant. He stated he informed Mr. Austenfeld the approval of the CDD was required and an agreement to maintain the plantings at the expense of the HOA would be required. He reported the HOA was paying to increase the number of visits by the CDD's contractor to maintain the dry retention area/wetland plants annually (four more visits annually).

Dr. Herring asked if Mr. Austenfeld had the authority to present this plan to the CDD. Mr. Bernard indicated Mr. Austenfeld was the HOA president. Mr. Ward stated Mr. Austenfeld indicated he (Mr. Austenfeld) had spoken with the HOA in this regard. He noted this would be codified in whatever agreement was made with the HOA regarding the plantings and maintenance.

Mr. Refkin asked if these plantings would interfere with access to the basin. Mr. Bernard responded in the negative; the CDD needed very little access to this basin. Ms. LeFevre asked if the requested plants were consistent with the Miromar Lakes landscaping standards. Mr. Ward responded Mr. Austenfeld indicated Mr. David Salko approved the plantings; however, he would verify this information.

Mr. Urbancic stated if the Board was inclined to continue with this agreement, he would recommend a license agreement giving the HOA the right to go onto the property to make the plantings and requiring the HOA to replace dead plantings and maintain plantings at the expense of the HOA. He stated the agreement should also require the HOA to remove the plantings and restore the area to its original state in the event the agreement was terminated. Dr. Herring asked about liability. Mr. Urbancic responded the CDD would need to ensure the HOA insured and indemnified the CDD, and ensure the contractors had insurance and provided the CDD as an additional insured on the contractor's policy. Mr. Ward noted this was a lot of paperwork, but it was necessary. He asked about the size of the basin. Mr. Bernard responded the basin was not large, approximately 200 feet by 100 feet.

Mr. Refkin asked what would happen if it took the HOA six months to replace dead plantings. Mr. Bernard responded the agreement should prevent this. Mr. Refkin recommended codifying time limits regarding replacement plantings and maintenance standards in the agreement. Mr. Bernard agreed. Discussion ensued regarding the residents policing the plantings better than the agreement would and the new plans for the area being extremely pared down as compared with the original plan.

Mr. Weber recommended this be approved contingent upon first obtaining insurance documents and the signed agreement regarding financial liability. Mr. Ward stated he would include this item on a future Agenda as much paperwork needed to be completed prior to approval and he did not wish to spend a lot of legal dollars for this. Mr. Refkin stated he felt the HOA should absorb the legal fees for this as the plantings did not benefit the whole of Miromar, only a small percentage of residents; therefore, the legal fees should not be paid by the whole of Miromar. Mr. Ward stated this could be included as part of the agreement.

d) Manager

I. Financial Statements for the period ending January 31, 2020 (Unaudited)

Mr. Ward asked if there were any questions; there were none.

FIFTH ORDER OF BUSINESS

Supervisor’s Requests and Audience Comments

There were no Supervisor’s requests or audience comments.

SIXTH ORDER OF BUSINESS

Adjournment

Mr. Ward adjourned the meeting at 2:45 p.m.

On MOTION made by Dr. David Herring, seconded by Mr. Doug Ballinger, and with all in favor, the meeting was adjourned.

Miromar Lakes Community Development District

James P. Ward, Secretary

David Herring, Chairman

Miromar Lakes Community Development District

Financial Statements

February 29, 2020



Visit our web site: www.miromarlakescdd.org

Prepared by:

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Miromar Lakes Community Development District

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**Miromar Lakes Community Development District
Balance Sheet
for the Period Ending February 29, 2020**

	Governmental Funds						Totals (Memorandum Only)
	Debt Service Funds			Account Groups			
	General Fund	Series 2012	Series 2015	General Long Term Debt	General Fixed Assets		
Assets							
Cash and Investments							
General Fund - Invested Cash	\$ 778,754	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 778,754
Debt Service Fund							
Interest Account	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-
Reserve Account	-	371,741	565,425	-	-	-	937,166
Revenue	-	861,930	762,299	-	-	-	1,624,229
Prepayment Account	-	4,211	1,847	-	-	-	6,057
Due from Other Funds							
General Fund	-	30,803	18,259	-	-	-	49,063
Debt Service Fund(s)				-	-	-	-
Market Valuation Adjustments							
Accrued Interest Receivable	-	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	2,616,515	-	-	2,616,515
Amount to be Provided by Debt Service Funds	-	-	-	17,443,485	-	-	17,443,485
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	36,514,917	-	36,514,917
Total Assets	\$ 778,754	\$ 1,268,685	\$ 1,347,830	\$ 20,060,000	\$ 36,514,917	\$ -	\$ 59,970,186

**Miromar Lakes Community Development District
Balance Sheet
for the Period Ending February 29, 2020**

	Governmental Funds			Account Groups		Totals (Memorandum Only)
	Debt Service Funds			General Long Term Debt	General Fixed Assets	
	General Fund	Series 2012	Series 2015			
Liabilities						
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	49,063	-	-	-	-	49,063
Other Governments		-				-
Bonds Payable	-					-
Current Portion	-	-	-	1,005,000	-	1,005,000
Long Term	-	-	-	19,055,000	-	19,055,000
Total Liabilities	<u>\$ 49,063</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,060,000</u>	<u>\$ -</u>	<u>\$ 20,109,063</u>
Fund Equity and Other Credits						
Investment in General Fixed Assets	-			-	36,514,917	36,514,917
Fund Balance						
Restricted						
Beginning: October 1, 2019 (Audited)	-	604,977	2,660,783	-	-	3,265,760
Results from Current Operations	-	663,708	(1,312,953)	-	-	(649,245)
Unassigned						
Beginning: October 1, 2019 (Audited)	317,847			-	-	317,847
Results from Current Operations	411,844			-	-	411,844
Total Fund Equity and Other Credits	<u>\$ 729,691</u>	<u>\$ 1,268,685</u>	<u>\$ 1,347,830</u>	<u>\$ -</u>	<u>\$ 36,514,917</u>	<u>\$ 39,861,123</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 778,754</u>	<u>\$ 1,268,685</u>	<u>\$ 1,347,830</u>	<u>\$ 20,060,000</u>	<u>\$ 36,514,917</u>	<u>\$ 59,970,186</u>

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2020

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest								
Interest - General Checking	12	13	27	26	25	102	250	41%
Special Assessment Revenue								
Special Assessments - On-Roll	(2,967)	111,061	344,043	13,318	16,784	482,239	510,541	94%
Special Assessments - Off-Roll	39,152	-	-	39,152	-	78,304	156,608	50%
Miscellaneous Revenue								
State Revenue Sharing-Emergency Mgmt Assis	-	-	1,825	-	-	1,825	0	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	0	N/A
Total Revenue and Other Sources:	\$ 36,197	\$ 111,074	\$ 345,895	\$ 52,495	\$ 16,809	562,470	\$ 667,399	84%
Expenditures and Other Uses								
Legislative								
Board of Supervisor's - Fees	1,000	1,000	1,000	1,000	1,000	5,000	12,000	42%
Board of Supervisor's - Taxes	77	77	77	77	77	383	918	42%
Executive								
Professional Management	3,333	3,333	3,333	3,333	3,333	16,667	40,000	42%
Financial and Administrative								
Audit Services	-	-	3,900	-	-	3,900	3,900	100%
Accounting Services	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	18,000	-	-	18,000	18,000	100%
Arbitrage Rebate Services	-	1,000	-	-	-	1,000	2,000	50%
Bond Re-Amortizations	600	-	-	-	-	600	-	N/A
Other Contractual Services								
Legal Advertising	-	-	-	-	-	-	1,200	0%
Trustee Services	-	-	3,400	-	-	3,400	9,500	36%
Property Appraiser/Tax Collector Fees	-	1,193	-	-	-	1,193	2,000	60%
Bank Services	33	48	34	35	51	201	550	37%
Travel and Per Diem								
Travel and Per Diem	-	-	-	-	-	-	-	N/A
Communications & Freight Services								
Postage, Freight & Messenger	56	69	60	60	69	314	800	39%
Insurance								
Insurance	-	6,568	-	-	-	6,568	5,900	111%
Printing & Binding								
Printing & Binding	85	229	76	82	170	642	2,200	29%
Website Maintenance								
Website Maintenance	50	50	50	50	50	250	2,000	13%
Office Supplies								
Office Supplies	-	-	-	-	-	-	-	N/A
Subscription & Memberships								
Subscription & Memberships	175	-	-	-	-	175	175	100%
Legal Services								

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2020

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Legal - General Counsel	-	-	1,934	1,430	-	3,364	30,000	11%
Legal - Litigation	-	-	-	-	-	-	-	N/A
Legal - Center Place - Special Counsel	-	-	-	-	-	-	-	N/A
Legal - Center Place	-	-	-	-	-	-	-	N/A
Land Exchange - Salerno	-	-	-	-	-	-	-	N/A
Other General Government Services								
Engineering Services - General Fund	-	288	-	-	781	1,069	7,000	15%
NPDES	-	-	-	-	560	560	2,000	28%
Asset Administration Services	-	-	-	-	-	-	10,000	0%
Center Place	-	-	-	-	-	-	-	N/A
GIS Services	-	-	-	-	-	-	-	N/A
Sub-Total:	5,409	13,855	31,863	6,067	6,090	63,284	150,143	42%
Hurricane Relief Services								
Engineering Services								
General Engineering	-	-	-	-	-	-	-	N/A
Water Mgt - Debris Removal								
Lake Bank Erosion	-	-	-	-	-	-	-	N/A
Landscaping - Debris Removal								
Landscaping Removal	-	-	-	-	-	-	-	N/A
Sub-Total:	-	-	-	-	-	-	-	
Stormwater Management Services								
Professional Services								
Asset Management	-	9,746	-	3,817	3,817	17,379	35,800	49%
Mitigation Monitoring	-	-	-	-	-	-	500	0%
Utility Services								
Electric - Aeration Systems	-	1,079	-	537	564	2,180	4,800	45%
Lake System								
Aquatic Weed Control	-	4,162	4,162	4,772	4,000	17,096	61,000	28%
Lake Bank Maintenance	-	-	-	-	-	-	3,000	0%
Water Quality Testing	-	-	251	-	4,310	4,561	13,840	33%
Water Control Structures	-	4,800	3,800	6,000	-	14,600	24,000	61%
Grass Carp Installation	-	-	-	-	-	-	-	N/A
Litoral Shelf Barrier/Replanting	-	-	-	-	-	-	-	N/A
Aeration System	-	4,864	-	-	-	4,864	2,000	243%
Wetland System								
Routine Maintenance	-	3,384	4,564	3,364	-	11,312	42,100	27%
Other Current Charges	-	-	-	-	-	-	-	N/A
Capital Outlay								

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2020

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Aeration Systems	-	-	-	-	-	-	11,750	0%
Littortal Shelf Replanting/Barrier	-	4,275	-	-	-	4,275	15,000	29%
Lake Bank Restoration	-	-	-	2,100	2,000	4,100	-	N/A
Turbidity Screens	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	-	2,600	-	-	2,600	200,466	1%
Contingencies	-	-	-	-	-	-	3,000	0%
Sub-Total:	-	32,309	15,377	20,590	14,690	82,967	417,256	20%
Landscaping Services								
Professional Management								
Asset Management	-	-	3,817	-	-	3,817	-	N/A
Utility Services								
Electric	-	-	-	-	-	-	-	N/A
Irrigation Water	-	-	-	-	-	-	-	N/A
Repairs & Maintenance								
Public Area Landscaping	-	-	-	-	-	-	-	N/A
Irrigation System	-	-	-	-	-	-	-	N/A
Well System	-	-	-	-	-	-	-	N/A
Plant Replacement	-	-	-	-	-	-	-	N/A
Other Current Charges								
Lee County Assessments	-	-	-	-	-	-	-	N/A
Charlotte County Assessments	-	559	-	-	-	559	-	N/A
Hendry County - Panther Habitat Taxes	-	-	-	-	-	-	-	N/A
Operating Supplies								
Mulch	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	N/A
Reserves for General Fund								
Water Management System	-	-	-	-	-	-	50,000	0%
Disaster Relief Reserve	-	-	-	-	-	-	50,000	0%
Sub-Total:	-	559	3,817	-	-	4,375	100,000	4%
Total Expenditures and Other Uses:	\$ 5,409	\$ 46,723	\$ 51,057	\$ 26,657	\$ 20,781	\$ 150,627	\$ 667,399	23%
Net Increase/ (Decrease) in Fund Balance	30,788	64,351	294,838	25,838	(3,972)	411,844	-	
Fund Balance - Beginning	317,847	348,636	412,987	707,825	733,663	317,847	317,847	
Fund Balance - Ending	\$ 348,636	\$ 412,987	\$ 707,825	\$ 733,663	\$ 729,691	729,691	\$ 317,847	

Miromar Lakes Community Development District
Debt Service Fund - Series 2012 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2020

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income								
Reserve Account	3,675	1	0	0	0	3,677	7,200	51%
Prepayment Account	1	6	4	4	4	19	-	N/A
Revenue Account	309	292	2	325	839	1,767	4,500	39%
Interest Account	-	-	-	-	-	-	-	N/A
Special Assessment Revenue								
Special Assessments - On-Roll	4,651	203,823	631,397	24,441	30,803	895,115	937,038	96%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)								
	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 8,636	\$ 204,121	\$ 631,403	\$ 24,771	\$ 31,647	900,577	\$ 948,738	N/A
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2012 Bonds	-	-	-	-	-	-	\$ 485,000	0%
Principal Debt Service - Early Redemptions								
Series 2012 Bonds	-	5,000	-	-	-	5,000	-	N/A
Interest Expense								
Series 2012 Bonds	-	231,869	-	-	-	231,869	463,738	50%
Operating Transfers Out (To Other Funds)								
	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 236,869	\$ -	\$ -	\$ -	236,869	\$ 948,738	N/A
Net Increase/ (Decrease) in Fund Balance	8,636	(32,748)	631,403	24,771	31,647	663,708	-	
Fund Balance - Beginning	604,977	613,613	580,865	1,212,268	1,237,039	604,977	870,552	
Fund Balance - Ending	\$ 613,613	\$ 580,865	\$ 1,212,268	\$ 1,237,039	\$ 1,268,685	1,268,685	\$ 870,552	

Miromar Lakes Community Development District
Debt Service Fund - Series 2015 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2020

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 1,498,639	N/A
Interest Income								
Reserve Account	8,212	8	2	2	2	8,227	12,000	69%
Interest Account	-	-	-	-	-	-	-	N/A
Prepayment Account	1,408	1,902	2	2	2	3,315	5,600	N/A
Revenue Account	828	743	263	453	751	3,038	9,400	N/A
Special Assessment Revenue								
Special Assessments - On-Roll	646	120,821	374,276	14,488	18,259	528,491	555,367	95%
Special Assessments - Off-Roll	-	-	-	-	-	-	582,633	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	N/A
Bond Proceeds	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 11,094	\$ 123,474	\$ 374,544	\$ 14,945	\$ 19,015	\$ 543,072	\$ 2,663,639	N/A
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2015 Bonds	-	-	-	-	-	-	\$ 520,000	0%
Principal Debt Service - Early Redemptions								
Series 2015 Bonds	-	1,515,000	-	-	-	1,515,000	1,500,000	N/A
Interest Expense								
Series 2015 Bonds	-	341,025	-	-	-	341,025	645,000	53%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 1,856,025	\$ -	\$ -	\$ -	1,856,025	\$ 2,665,000	N/A
Net Increase/ (Decrease) in Fund Balance	11,094	(1,732,551)	374,544	14,945	19,015	(1,312,953)	(1,361)	
Fund Balance - Beginning	2,660,783	2,671,877	939,326	1,313,870	1,328,815	2,660,783	-	
Fund Balance - Ending	\$ 2,671,877	\$ 939,326	\$ 1,313,870	\$ 1,328,815	\$ 1,347,830	1,347,830	\$ (1,361)	