
Miromar Lakes Community Development District

Regular Meeting Agenda

April 11, 2019



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Prepared by:

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MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

April 3, 2019

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 11, 2019**, at **2:00 P.M.** at the **Beach Clubhouse, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913.**

1. Call to Order & Roll Call
2. Consideration of Minutes:
 - I. March 14, 2019 – Regular Meeting
3. Staff Reports
 - a) Attorney
 - b) Engineer
 - c) Asset manager
 - I. March 2019 Report
 - II. Discussion of Lake Banks that were repaired by private owner's after Hurricane Irma.
 - d) Manager
 - I. Financial Statements for the period ending January 31, 2019 (Unaudited)
 - II. Financial Statements for the period ending February 28, 2019 (Unaudited)
4. Supervisor's Requests and Audience Comments
5. Adjournment

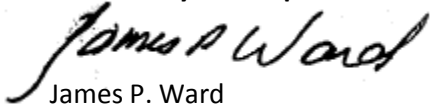
The second order of business is the consideration of the minutes of the March 14, 2019 regular meeting.

Item 3 (c) (II) is a continued discussion of the lake banks that were damaged as a result of Hurricane Irma, and which were repaired directly by owner's of the property.

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

**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 14, 2019, at 2:00 p.m. at the Beach Clubhouse, located at 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913.

Present and constituting a quorum:

Dr. David Herring	Chairman
Mr. Doug Ballinger	Vice Chairman
Mr. Alan Refkin	Assistant Secretary
Mr. Michael Weber	Assistant Secretary
Ms. Mary LeFevre	Assistant Secretary

Also present were:

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

Audience:

Mr. Tim Byal	Miromar Development Corporation
Ms. Julie Wilson	Representative of the Lake Use Committee

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 14, 2019 – Regular Meeting

Mr. Ward stated the second order of business was consideration of the February 14, 2019 Regular Meeting Minutes. He noted each member of the Board was issued a copy of the Minutes. He noted Mr. Bruce Bernard indicated on page 4 where it read "Mr. Bernard" it should read "Mr. Urbancic." He asked if there were any other additions, corrections or deletions for the Minutes. Ms. Mary LeFevre noted there was a typo on page 3, second to the last paragraph, third line. She asked about "Board Member 17:28." Mr. Ward explained when the transcriptionist was unsure who was speaking, the transcriptionist would insert "Board Member 17:28;" the "17:28" was the audio recording time

reference point which enabled Board Members to refer to the audio to determine who was speaking at this time. He asked if there were further corrections, deletions or additions; hearing none, he called for a motion.

On MOTION made by Mr. Alan Refkin, seconded by Mr. Doug Ballinger, and with all in favor, the February 14, 2019 Meeting Minutes were approved.

THIRD ORDER OF BUSINESS

Consideration of Resolution 2019-2

Consideration of Resolution 2019-2 Acceptance of Berm Conveyances.

Mr. Ward indicated Resolution 2019-2 was a “clean-up” item and asked Mr. Tim Byal to elaborate.

Mr. Tim Byal reported many small pieces of property had been identified which had not been properly transferred over to the CDD. He explained this Resolution would complete the conveyance of all these small pieces of property over to the CDD. A Board Member 3:50 stated there were two pieces of property on Ben Hill and one on FGCU Lake Parkway. Mr. Byal concurred. A Board Member 3:58 stated he did not remember the property on Ben Hill Griffin as being a berm, the berms were built, and he did not recall when the CDD took over this property. He asked if this occurred prior to his becoming a Board Member. Mr. Byal responded in the affirmative and explained why proper conveyance of the various properties had been neglected. He reviewed a map which illustrated the pieces of property which were to be conveyed to the CDD. He explained the CDD had been maintaining these properties for years; this Resolution would simply correct the legal records indicating ownership.

On MOTION made by Dr. David Herring, seconded by Ms. Mary LeFevre, and with all in favor, Resolution 2019-2 was adopted as above and the Chair was authorized to sign.

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2019-3

Consideration of Resolution 2019-3 Acceptance of Stormwater Conveyances.

Mr. Ward indicated Resolution 2019-3 was an addendum to a previous Resolution. He asked Mr. Urbancic to explain.

Mr. Greg Urbancic reported clean up on stormwater lines and drainage basins were to be transferred to the CDD for maintenance purposes; Resolution 2019-3 accepted these conveyances. He explained some neighborhoods owned the stormwater lines and the CDD would be required to partner with the neighborhoods for clean up efforts. He stated the process involved an inordinate amount of paperwork undoubtedly changes would need to be made to the various legal documents involved. He explained the addendum indicated if there were necessary modifications to the documents then the Chair, in conjunction with Mr. Ward and Mr. Urbancic, could finalize the modifications. He noted if there were material changes the Board would be notified. He indicated Miromar Lakes, LLC, the Master Association and the Golf Club signed the documents. He stated Mr. Charlie Krebs would answer any specific

questions regarding the various stormwater properties and facilities. He noted as each neighborhood signed the appropriate documents a letter which certified the stormwater facilities had been constructed in accordance with the plans and specifications and were acceptable for acceptance would be included. Discussion ensued regarding the multifamily neighborhoods still to be included, completing the platted neighborhoods first, followed by the more complicated areas.

On MOTION made by Mr. Alan Refkin, seconded by Mr. David Ballinger, and with all in favor, Resolution 2019-3 was adopted as above and the Chair was authorized to sign.

FIFTH ORDER OF BUSINESS

Staff Reports

a) Attorney

Mr. Greg Urbancic stated he had no report.

b) Engineer

Mr. Charlie Krebs stated he had no Report.

Mr. Ward stated before Mr. Bernard gave the Asset Manager Report he wanted to discuss ADA compliance. He noted over the past year there were 24 law suits against CDDs (none with which he was associated) relative to ADA website compliance. He indicated the websites he maintained were ADA compliant, aside from an issue he became aware of recently which he was in the process of correcting. He explained the issue was related to how a visually impaired individual would read a PDF file; his websites contained many PDF files and the older PDF documents were not in a visually impaired readable ADA approved format. He explained he was in the process of making the appropriate necessary upgrades to the ADA approved formatting. He noted the ADA was targeting not only CDDs, but municipalities and counties as well. He stated the law suits were costing CDDs between \$25,000 and \$50,000 to settle. A Board Member 14:00 asked if the visually impaired were converting the PDF files to audio. Mr. Ward responded in the negative. He explained there was a way to convert the PDF to a readable file by a visually impaired person through a specific version of Adobe Acrobat. A Board Member 15:18 stated there was software available which would allow text to become audible. He asked how a PDF file could be made readable for a blind individual if not through audio. Mr. Ward responded he was unsure exactly how it worked, but as it was explained to him, the visually impaired utilized computer screens which allowed the individual feel the website. He noted the law suits were impacting insurance rates as insurance companies were raising rates and requiring certain third party vendor compliance reviews.

c) Asset Manager

Asset Manager Bruce Bernard reported the contractor was on site working in Portofino and Montebello completely Capital Improvement projects. He noted Bellamare, Porto Romano and Siena were to be completed next. He stated hopefully the contractor would be done with this

year's Capital Improvements by the end of May 2019. He displayed and discussed pictures of the restoration work.

Mr. Bernard noted the first FEMA check received was \$9,000 dollars and covered 75% of the irrigation repairs. He stated the CDD was now waiting for the larger check to be approved and issued.

FOURTH ORDER OF BUSINESS

Supervisor's Requests and Audience Comments

A Board Member 20:05 asked if anything occurred at the Representative Meetings which the Board should be aware of. Discussion ensued regarding the Minutes from the Representative Meetings, which the Board received, covering all necessary information.

A Board Member 20:32 asked about the carp life cycle which he believed was about to end. He noted the algae bloom would continue to be problematic and the Board needed to consider adding carp or utilizing chemicals to kill the algae. He stated the CDD did not own the lake involved, and both solutions to the problem were expensive. A Board Member 22:12 stated Ms. Julie Wilson, a representative of the Lake Use Committee was present. He stated a coordinated effort needed to be made between the CDD and the Lake Use Committee to oversee water quality. He noted Ms. Wilson understood the necessary rules and regulations and as such has taken the lead in this effort. He stated he believed a document should be created which clearly depicted lake regulations. Discussion ensued regarding the expense of fish and/or chemicals, the need to budget for the expenses, lake barriers, the CDD not being obligated to install lake barriers, and the CDD having the right to install lake barriers if desired.

Ms. Julie Wilson stated she was an educated amateur in lake matters, not a professional. She stated she served on the Lakes Committee from 2005 in her previous community in Virginia, a gated lakes community similar to Miromar Lakes. She stated in Virginia her community's lake had the same difficulties with algae, as well as difficulties with carp overrunning the lake ruining fishing prospects. She stated she felt it was important to reach out to an expert in this situation. She briefly reviewed the history of the problems she encountered in Virginia and the solutions her community employed. She explained she learned through the process the importance of looking to experts in the field for planned strategy development. She recommended twice annual vegetation surveys, titrated carp stocking, and an electrofishing survey to determine fish populations. She noted the CDD was up to date on nutrient and chemical monitoring. She recommended developing a plan of action and applying for state and private charity funding. She stated Mr. Byal was attempting to get FGCU to lend its expertise.

Discussion ensued regarding there being no experts to employ locally and the problems with the previous carp installation.

A Board Member 36:45 thanked Ms. Wilson for her presentation. He stated the fish population was not the CDD's purview. He stated the CDD went into the previous carp installation well educated; the carp were sterilized, a life expectancy was determined and the number of carp was calculated prior to release. He noted there were "experts" who made recommendations, including Southwest Florida Water Management. He stated he believed the problems which resulted could not have been predicted. He agreed strategical planning was important.

A Board Member 38:55 stated the previous algae problem was quite severe and could not be solved through chemical administration; therefore, the CDD took the most aggressive, yet environmentally friendly, approach as possible. He noted as a result of the prior experience the CDD could approach the current issue better educated. He stated he believed carp were the best natural solution to the algae problem.

Ms. Wilson noted it was important to have a vegetation survey prior to carp administration. She agreed carp was the best solution; chemicals could cause difficulties.

Discussion ensued regarding needing the cooperation of the lake owners prior to implementing any plan.

Ms. LeFevre asked about Mr. Byal's meeting with the lake owners. Mr. Byal responded the meeting with the lake owners went well. Discussion ensued regarding the lake owner's plans, the importance of being aware of said plans, water turbidity, turbidity barriers, water depth, barrier depth, and Mr. Byal having a satisfactory line of communication with the lake owners.

Mr. Michael Weber stated there were no formal instructions to determine size, height, location, etc., in relation to dock construction which has led to extremely varied dock installations along the lake shore. He stated he believed there should be a document which regulated dock installation or modification, which included dock regulations, approval processes, etc. He noted this was discussed at the Voter Rep Meeting, as well as the Master Association Meeting. He stated the docks were located on CDD property and as such the CDD should develop a formal approval process in relation to docks.

A Board Member 49:40 asked if the Master Declaration superseded the CDD in this issue. Mr. Byal responded in the affirmative. He explained there was a process, but it was not specific. He stated he hoped to develop regulations to be used as a basis for approval by the ARB. Discussion ensued regarding the Master Declaration enforcing the regulations and the CDD not becoming involved, as well as the problem of existing docks not falling into regulation standards.

Mr. Byal stated the CDD's obligation has been met regarding the median strip/tax situation. He noted the overlay district was in the process of being abandoned and an agreement had been made regarding maintenance which would prevent further assessment. He stated any remaining funds would be used as a capital expense to enhance landscaping.

Mr. Weber asked for an update regarding Mr. Jack Hewes. Mr. Ward responded Mr. Jack Hewes's request was put on hold at the previous Board Meeting until the value of the entire problem within the entire CDD could be determined. He stated he expected the necessary repair survey results would be available at the next Board Meeting which would include an estimate of Mr. Hewes's repairs. He noted at this point Mr. Hewes's request would come before the Board once more.

A Board Member 57:25 asked if Mr. Ward had developed any policy guidelines regarding resident reimbursement for repairs or denial of repair reimbursement. Mr. Ward responded in the negative; he would develop procedure guidelines once the Board determined whether it wished to reimburse residents for repairs. He stated it would be a very difficult process if the Board decided to approve reimbursement. Discussion ensued regarding new procedures, past procedure being clearly non-reimbursement, the situation with Mr. Hewes, no one telling Mr. Hewes he would be reimbursed, not being able to retroactively reimburse residents, easement ownership, easement responsibility, the HOAs

being well informed regarding CDD contact information, the CDD contact information being available on the Miromar Lakes website, information being available to residents regarding the CDD, the need to clearly indicate within the website residents would not be reimbursed for repairs, hurricane damage, the CDD doing an excellent job with regard to hurricane damage repair, CDD contact information being available via the CDD website, Mr. Hewes clearly stating damage to his lake shore being the result of boat wake damage and hurricane damage, the CDD not being responsible in any way for boat wake damage, and whether Mr. Hewes was actually told he would be reimbursed.

Mr. Ward stated the CDD website was easily found via Google search, and the website clearly displayed contact information. Mr. Weber recommended linking the CDD website to the Miromar Lakes People website. Mr. Ward stated this was an excellent idea and asked Mr. Weber to link the websites. Mr. Weber agreed.

Mr. Ward stated the CDD needed to address the Reserves Account when it reviewed the 2020 Budget. He stated Hurricane Irma was an unusual event; however, the CDD needed to be prepared.

Mr. Weber stated he has worked to make residents aware of the CDD through the Voter Rep Meetings.

Mr. Ward asked if there were any further questions or comments; hearing none he called for a motion to adjourn.

FIFTH ORDER OF BUSINESS

Adjournment

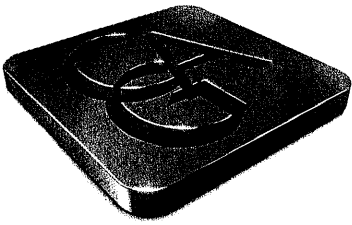
Mr. Ward adjourned the meeting at 3:20 p.m.

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

Miromar Lakes Community Development District

James P. Ward, Secretary

David Herring, Chairman



Memorandum

Date: April 1, 2019

To: James P. Ward- District Manager

From: Bruce Bernard - Field Asset Manager

Subject: Miromar Lakes CDD – March 2019

CGA Project # 13-5692

Civil Engineering/Roadway
& Highway Design
Coastal Engineering
Code Enforcement
Construction Engineering
& Inspection (CEI)
Construction Services
Contract Government
Services
Data Technologies &
Development
Electrical Engineering
Emergency Management
Engineering
Environmental Services
Facilities Management
Geographic Information
Systems (GIS)
Indoor Air Quality
Land Development
Landscape Architecture
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954.921.7781 phone
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Lake Maintenance

Lake bank erosion / shore line restoration program projects for this year's capital improvements plan are nearly completed in both the Portofino and Montebello neighborhoods. The CDD contractor will then proceed to the Bellamare and Siena neighborhoods. These two capital improvement projects are anticipated to be completed in May 2019. Additional littoral shelf wetland plantings will be installed within Siena once the erosion restoration work is complete. The remaining project within this year's capital improvements for shore line restoration is the Porta Romano neighborhood.

CDD and CGA staff have completed field inspections of certain residential neighborhood's lake banks, and are preparing a report of findings to present to the Board of Supervisors. The report will identify observed lake bank improvements and estimated costs of those improvements in relation to neighboring existing conditions within the subdivision.

Stormwater Maintenance

CDD staff is awaiting the Year 1 Drainage Inspection report for those subdivisions in this year's program. The contractor (M.R.I.) has performed inspections of the structures and is formulating a report for staff's review, and for staff approval for the cleaning of impacted structures with over 25% of debris / blockage.



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Permit Compliance

SFWMD 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 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 begun and has been completed in Nine of the Fourteen subdivisions to be repaired)

2. Application 030128-2 Mediterranean Village Phase 4 Vivaldi
 - a. Lake bank erosion - Erosion to lake shoreline has occurred in some areas on Lake 6H. Restore the lake shoreline to comply with permit.

Shoreline erosion mitigation efforts for this permit will be addressed within the Capital Improvements budget year 2018-2019 within the Monte Bella subdivision. (Completed 4/19)

MIROMAR LAKES

COMMUNITY DEVELOPMENT DISTRICT



LAKE BANK INVESTIGATION

MARCH 2019

Prepared by:



Calvin, Giordano & Associates, Inc.
EXCEPTIONAL SOLUTIONS™

Introduction

At the request of the Miromar Lakes Community Development District (Miromar Lakes CDD), Miromar Lakes CDD staff was tasked with performing observations and documentation of existing shoreline conditions (and improvements) within certain subdivisions (refer to Exhibit A, Lake Bank Observation spreadsheet for selected subdivisions; see map). Photographs of affected properties are located in Appendix B. The investigation and analysis were conducted on the lake shoreline(s) of certain identified subdivisions (single/multi- family properties) abutting the CDD's lake(s) system. This investigation, conducted during March of 2019, focused on properties that showed or exhibited signs of erosion or impact, and improvements or modifications to the lake banks / shorelines. The impacts or improvements (repairs undertaken by the residents) may be the result of the Hurricane Irma event, other storm related events, or undocumented activities.

As part of the analysis, cost data is provided herein relative to current improvements being made within the CDD on lake banks / shorelines for correcting the affected lake banks / shorelines, and can be used for determining an order of magnitude cost. This analysis is based on rates that the CDD has contracted for previous lake bank improvements (repairs) including labor, equipment and material of the same magnitude to repair lake bank slopes. These rates were obtained from the CDD's contractors (Greg Orick Marine Const., Dragonfly Services, and BrightView Landscaping) for work of similar nature. The below costs were based on best assumptions utilizing previous rates.

Miromar Lakes CDD Lake Bank Restoration Pricing

Material (installed):

1. Rip-rap material sized 8" to 24" diameter installed along lake bank at the following widths:
 - a. 10 ft at \$97.46 per linear foot
 - b. 7 ft at \$81.90 per linear foot
 - c. 5 ft at \$67.60 per linear foot
2. Geo-Tube Fabrics installed along lake bank at the following widths:
 - a. 7 ft base bag at \$32.00 per linear foot
 - b. 5 ft sacrificial bag at \$28.00 per linear foot

3. Fill Material:
 - a. Beach sand placed on lake bank (varying width) at \$82.00 per cubic yard spread
 - b. Suitable fill placed on lake bank (varying width) at \$78.00 per cubic yard spread
4. Pressure Treated Wood Border (2"x4") - between grass and rip- rap slope at \$22.00 per linear foot (to be installed from property line to property line)

APPENDIX A

LAKE BANK INVESTIGATION SPREADSHEET

**Miromar Lakes Community Development District
Lake Bank Investigation
March 2019**

	Address	Date Observed	Lake Bank Material	Repairs / Improvements Noted	Photo	Estimated Cost	Comments
Portofino Neighborhood							
1	18000 Via Portofino Way	3/8/2019	Rip-rap				
2	18101 Via Portofino Way	3/8/2019	Rip-rap				
3	18104 Via Portofino Way	3/8/2019	Rip-rap				
4	18108 Via Portofino Way	3/8/2019	Rip-rap				
5	18112 Via Portofino Way	3/8/2019	Rip-rap	121 ft. x 10 ft. width of Rip-rap	X	\$3,930.00	Est. repair - 121 ft. x 10 ft. width of Rip-rap added to existing material for 1/3 of total cost at \$97.46 per ft.
6	18124 Via Portofino Way	3/8/2019	Rip-rap				
7	18126 Via Portofino Way	3/8/2019	Rip-rap				
8	18128 Via Portofino Way	3/8/2019	Rip-rap				
9	18129 Via Portofino Way	3/8/2019	Rip-rap				
10	18132 Via Portofino Way	3/8/2019	Rip-rap				
11	18133 Via Portofino Way	3/8/2019	Rip-rap				
12	18136 Via Portofino Way	3/8/2019	Rip-rap				
13	18137 Via Portofino Way	3/8/2019	Rip-rap				
14	18140 Via Portofino Way	3/8/2019	Rip-rap				
15	18141 Via Portofino Way	3/8/2019	Grass				
16	18145 Via Portofino Way	3/8/2019	Rip-rap				
17	18149 Via Portofino Way	3/8/2019	Rip-rap				
Murano Neighborhood							
1	11800 Via Novelli Court	3/20/2019	Rip-rap				
2	11801 Via Novelli Court	3/20/2019	Grass/Rip-rap				
3	11809 Via Novelli Court	3/20/2019	Rip-rap				
4	11810 Via Novelli Court	3/20/2019	Grass				
5	11819 Via Novelli Court	3/20/2019	Rip-rap				
6	11820 Via Novelli Court	3/20/2019	Rip-rap	85 ft. x 7 ft. width of Rip-rap	X	\$6,962.00	Est. repair - 85 ft. x 7 ft. width of Rip-rap at \$81.90 per ft.
7	11829 Via Novelli Court	3/20/2019	Rip-rap				
8	11830 Via Novelli Court	3/20/2019	Rip-rap				
9	11839 Via Novelli Court	3/20/2019	Grass				

**Miromar Lakes Community Development District
Lake Bank Investigation
March 2019**

	Address	Date Observed	Lake Bank Material	Repairs / Improvements Noted	Photo	Estimated Cost	Comments
10	11840 Via Novelli Court	3/20/2019	Rip-rap				
11	11849 Via Novelli Court	3/20/2019	Rip-rap				
12	11850 Via Novelli Court	3/20/2019	Rip-rap				
13	11859 Via Novelli Court	3/20/2019	Rip-rap				
14	11860 Via Novelli Court	3/20/2019	Grass				
15	11861 Via Novelli Court	3/20/2019	Rip-Rap				
16	11870 Via Novelli Court	3/20/2019	Grass				
17	11871 Via Novelli Court	3/20/2019	Grass				
18	11880 Via Novelli Court	3/20/2019	Rip-rap				
19	11881 Via Novelli Court	3/20/2019	Rip-rap				
Isola Bella Neighborhood							
1	10701 Via Isola Bella Court	3/14/2019	Grass/ Rip-rap				
2	10711 Via Isola Bella Court	3/14/2019	Rip-rap	150 ft. of Geo-Tube Fabric / Rip-rap	X	\$19,647.00	Est. repair - 150 ft. of Geo-Tube at \$60.00 per ft. = \$9,000.00, and 130 ft. of Rip-rap at \$81.90 per ft = \$10,647.00 (additional Geo-Tube bag added to raise property)
3	10731 Via Isola Bella Court	3/14/2019	Rip-rap	325 ft. x 7 ft. width Geo-Tube Fabric/ Rip-rap	X	\$46,194.00	Est. repair - 325 ft. of Geo-Tube at \$60.00 per ft. = \$19,500.00, and 325 ft. of Rip-rap at \$81.90 per ft. = \$26,694.00
4	10741 Via Isola Bella Court	3/14/2019	Rip-rap				
5	10751 Via Isola Bella Court	3/14/2019	Rip-rap				
6	10761 Via Isola Bella Court	3/14/2019	Rip-rap				
7	10771 Via Isola Bella Court	3/14/2019	Rip-rap	90 ft. x 7 ft. width of Rip-rap	X	\$7,281.00	Est. repair - 90 ft. x 7 ft. width of Rip-rap at \$81.90 per ft.
8	10781 Via Isola Bella Court	3/14/2019	Rip-rap				
9	10791 Via Isola Bella Court	3/14/2019	Rip-rap				
10	18001 Via Isola Bella Court	3/14/2019	Rip-rap				
11	18011 Via Isola Bella Court	3/14/2019	Rip-rap				
12	18021 Via Isola Bella Court	3/14/2019	Rip-rap				
13	18031 Via Isola Bella Court	3/14/2019	Rip-rap				CDD repaired 2018 - Hurricane Irma
14	18041 Via Isola Bella Court	3/14/2019	Rip-rap				CDD repaired 2018 - Hurricane Irma

**Miromar Lakes Community Development District
Lake Bank Investigation
March 2019**

	Address	Date Observed	Lake Bank Material	Repairs / Improvements Noted	Photo	Estimated Cost	Comments
Anacapri Neighborhood							
1	10301 Via Anacapri	3/8/2019	Rip-rap				
2	10311 Via Anacapri	3/8/2019	Rip-rap				
3	10321 Via Anacapri	3/8/2019	Rip-rap				
4	10331 Via Anacapri	3/8/2019	Rip-rap				
5	10341 Via Anacapri	3/8/2019	Rip-rap				
6	10351 Via Anacapri	3/8/2019	Rip-rap				
7	10361 Via Anacapri	3/8/2019	Rip-rap				Slope damage-needs repair
8	10371 Via Anacapri	3/8/2019	Rip-rap				
9	10381 Via Anacapri	3/8/2019	Rip-rap				
10	10391 Via Anacapri	3/8/2019	Rip-rap				Slope damage-needs repair
Sorrento Neighborhood							
1	11710 Via Sorrento Place	3/8/2019	Rip-rap				
2	11720 Via Sorrento Place	3/8/2019	Rip-rap				
3	11730 Via Sorrento Place	3/8/2019	Rip-rap				
4	11740 Via Sorrento Place	3/8/2019	Rip-rap	108 ft. x 10 ft. width of Rip-rap	X	\$3,508.00	Est. repair - 108 ft. x 10 ft width x \$97.46 per ft. = \$10,525.00 (divided by 3 for 1/3 replacement)
5	11750 Via Sorrento Place	3/8/2019	Rip-rap	105 ft. x 10 ft. width of Rip-rap	X	\$3,411.00	Est. repair - 105 ft. x 10 ft. width x \$97.46 per ft. = \$10,233.00 (divided by 3 for 1/3 replacement)
6	11760 Via Sorrento Place	3/8/2019	Rip-rap				
7	11770 Via Sorrento Place	3/8/2019	Rip-rap	12 ft. x 10 ft. width of Rip-rap	X	\$1,170.00	Est. repair - 12 ft. x 10 ft. width x \$97.46 per ft.
8	11780 Via Sorrento Place	3/8/2019	Rip-rap				
9	11781 Via Sorrento Place	3/8/2019	Sand	105 ft. x 12 ft. width of Sand	X	\$697.00	Est. repair - 105 ft. x 12 ft. width by 1 ft. deep beach sand replacement = 8.5 cyds. X \$82.00
10	11790 Via Sorrento Place	3/8/2019	Rip-rap				
11	11791 Via Sorrento Place	3/8/2019	Rip-rap				
Caprini Neighborhood							
1	18121 Via Caprini	3/8/2019	Sand/Scattered Rip-rap Areas				
2	18131 Via Caprini	3/8/2019	Sand/Scattered Rip-rap Areas				
3	18141 Via Caprini	3/8/2019	Sand/Scattered Rip-rap Areas				

**Miromar Lakes Community Development District
Lake Bank Investigation
March 2019**

	Address	Date Observed	Lake Bank Material	Repairs / Improvements Noted	Photo	Estimated Cost	Comments
4	18151 Via Caprini	3/8/2019	Sand/Scattered Rip-rap Areas				
5	18161 Via Caprini	3/8/2019	Sand/Scattered Rip-rap Areas				
6	18171 Via Caprini	3/8/2019	Sand/Scattered Rip-rap Areas				
7	18181 Via Caprini	3/8/2019	Sand/Scattered Rip-rap Areas				
8	18191 Via Caprini	3/8/2019	Sand/Scattered Rip-rap Areas				
9	18201 Via Caprini	3/8/2019	Sand/Scattered Rip-rap Areas				
10	18211 Via Caprini	3/8/2019	Sand/Scattered Rip-rap Areas				
11	18221 Via Caprini	3/8/2019	Sand/Scattered Rip-rap Areas				
12	18231 Via Caprini	3/8/2019	Sand/Scattered Rip-rap Areas				
13	18241 Via Caprini	3/8/2019	Sand/Scattered Rip-rap Areas				
14	18251 Via Caprini	3/8/2019	Sand/Scattered Rip-rap Areas				
15	18261 Via Caprini	3/8/2019	Sand/Scattered Rip-rap Areas				
16	18271 Via Caprini	3/8/2019	Sand/Scattered Rip-rap Areas				
17	18281 Via Caprini	3/8/2019	Sand/Scattered Rip-rap Areas				
18	18291 Via Caprini	3/8/2019	Sand/Scattered Rip-rap Areas				
Volterra Neighborhood							
1	10530 Via Milano	3/14/2019	Rip-rap				
2	10540 Via Milano	3/14/2019	Rip-rap				
3	10550 Via Milano	3/14/2019	Rip-rap				
4	10560 Via Milano	3/14/2019	Rip-rap				
5	10570 Via Milano	3/14/2019	Rip-rap				
6	10580 Vial Milano	3/14/2019	Rip-rap				
7	10590 Via Milano	3/14/2019	Rip-rap				
8	10600 Via Milano	3/14/2019	Rip-rap				
9	10610 Via Milano	3/14/2019	Rip-rap				
10	10620 Via Milano	3/14/2019	Rip-rap				
11	10630 Via Milano	3/14/2019	Rip-rap				
12	10640 Via Milano	3/14/2019	Rip-rap				

**Miromar Lakes Community Development District
Lake Bank Investigation
March 2019**

	Address	Date Observed	Lake Bank Material	Repairs / Improvements Noted	Photo	Estimated Cost	Comments
Bellini Neighborhood							
1	10681 Via Bella to 17720 Aqua Court	3/14/2019	Rip-rap / Sand				CDD repaired 2018 - Hurricane Irma
Castelli Neighborhood							
1	10401 Via Lombardia	3/9/2019	Rip-rap	50 ft. x 14 ft. width of sand; 100 ft. x 10 ft. width of Rip-rap	X	\$14,513.00	Est. repair - 50 ft. x 14 ft. of sand beach and 100 ft. x 10 ft. width of Rip-rap plus wood border between grass and lake bank slope. Sand beach repair - \$82.00 x 7.5 cyds= \$615.00, 150 ft. wood border at \$22.00 per ft. = \$3,300.00, 4 cyds of Fill at \$78.00 per yd. = \$312.00, and 100 ft. of Rip-rap at \$97.46 = \$9,746.00
2	10411 Via Lombardia	3/9/2019	Rip-rap	150 ft. x 10 ft. width of Rip-rap	X	\$7,747.00	Est. repair - 150 ft. of Rip-rap material added to existing material on bank slope for 1/3 of total cost to replace = 50 ft. of Rip-rap at \$97.46 per ft. = \$4,873.00, 3 cyds. of Fill at \$78.00 per yd. = \$234.00 and 120 ft. of wood border at \$22.00 per ft. = \$2,640.00
3	10421 Via Lombardia	3/9/2019	Rip-rap	130 ft. x 10 ft. width of Rip-rap	X	\$7,362.00	Est. repair - 130 ft. of Rip-rap added to existing material on bank slope for about 1/3 of total cost to replace = 43 ft. of Rip-rap at \$97.46 per ft. = \$4,190.00, 4 cyds. of Fill at \$78.00 per yd. = \$312.00, and 130 ft. of wood border at \$22.00 per ft. = \$2,860
4	10431 Via Lombardia	3/9/2019	Rip-rap	120 ft. x 10 ft. width of Rip-rap	X	\$6,811.00	Est. repair - 120 ft. of Rip-rap material added to existing material on bank slope for about 1/3 of total cost to replace = 40 ft. of Rip-rap at \$97.46 per ft. = \$3,898.00, 3.5 cyds. of Fill at \$78.00 per yd. = \$273.00, and 120 ft. of wood border at \$22.00 per ft. = \$2,640.00
5	10441 Via Lombardia	3/9/2019	Rip-rap	100 ft. by 10 ft. width of Rip-rap	X	\$5,572.00	Est. repair - 100 ft. of Rip-rap material added to existing material on bank slope for about 1/3 of total cost to replace = 33 ft. of Rip-rap at \$97.46 per ft. = \$3,216, 2.5 cyds. of Fill at \$78.00 per yd. = \$156.00 and 100 ft. of wood border at \$22.00 per ft. = \$2,200
6	10451 Via Lombardia	3/9/2019	Rip-rap	100 ft. x 10 ft. width of Rip-rap	X	\$5,650.00	Est. repair - 100 ft. of Rip-rap material added to existing material on bank slope for about 1/3 of total cost to replace = 33 ft. of Rip-rap at \$97.46 per ft. = \$3,216.00, 3 cyds. of Fill at \$78.00 per yd. = \$234.00, and 100 ft. of wood border at \$22.00 per ft. = \$2,200
7	10471 Via Lombardia	3/9/2019	Rip-rap	370 ft. x 10 ft. width of Rip-rap	X	\$26,833.00	Est. repair - 370 ft. of Rip-rap material to existing material on bank slope for about 1/2 of total cost to replace = 185 ft. of Rip-rap material at \$97.46 = \$18,030.00, 8.5 cyds. of Fill at \$78.00 per yd. = \$663.00, and 370 ft. of wood border at \$22.00 per ft. = \$8,140.00
Verona Lago Neighborhood							
1	10101 Verona Lago Drive	3/9/2019	Rip-rap				CDD Capital Program Repair 2017
2	10110 Verona Lago Drive	3/9/2019	Rip-rap				

**Miromar Lakes Community Development District
Lake Bank Investigation
March 2019**

	Address	Date Observed	Lake Bank Material	Repairs / Improvements Noted	Photo	Estimated Cost	Comments
3	10111 Verona Lago Drive	3/9/2019	Rip-rap				
4	10120 Verona Lago Drive	3/9/2019	Rip-rap				
5	10121 Verona Lago Drive	3/9/2019	Rip-rap				CDD Capital Program Repair 2017
6	10130 Verona Lago Drive	3/9/2019	Rip-rap				
7	10131 Verona Lago Drive	3/9/2019	Rip-rap				CDD Capital Program Repair 2017
8	10140 Verona Lago Drive	3/9/2019	Rip-rap				
9	10141 Verona Lago Drive	3/9/2019	Rip-rap				CDD Capital Program Repair 2017
10	10150 Verona Lago Drive	3/9/2019	Rip-rap				
11	10151 Verona Lago Drive	3/9/2019	Rip-rap	20 ft. x 5 ft. width of Rip-rap	X	\$1,352.00	Est. repair - 20 ft. x 5 ft. width of Rip-rap at \$67.60 per ft.
1	18301 Verona Lago Drive	3/9/2019	Rip-rap				
2	18311 Verona Lago Drive	3/9/2019	Rip-rap				
3	18321 Verona Lago Drive	3/9/2019	Rip-rap				
4	18331 Verona Lago Drive	3/9/2019	Grass				
5	18351 Verona Lago Drive	3/9/2019	Grass				
6	18361 Verona Lago Drive	3/9/2019	Grass				
7	18371 Verona Lago Drive	3/9/2019	Rip-rap				
8	18381 Verona Lago Drive	3/9/2019	Rip-rap				
9	18391 Verona Lago Drive	3/9/2019	Rip-rap				
10	18401 Verona Lago Drive	3/9/2019	Rip-rap				
11	18411 Verona Lago Drive	3/9/2019	Grass				
12	18421 Verona Lago Drive	3/9/2019	Grass				
13	18501 Verona Lago Drive	3/9/2019	Rip-rap				
14	18511 Verona Lago Drive	3/9/2019	Rip-rap				
15	18521 Verona Lago Drive	3/9/2019	Rip-rap				
16	18531 Verona Lago Drive	3/9/2019	Rip-rap				
17	18541 Verona Lago Drive	3/9/2019	Rip-rap	90 ft. x 5 ft. width of Rip-rap	X	\$6,084.00	Est. repair - 90 ft. x 5 ft. width of Rip-rap at \$67.60 per ft.
18	18551 Verona Lago Drive	3/9/2019	Rip-rap				CDD repaired 2018 - Hurricane Irma
19	18561 Verona Lago Drive	3/9/2019	Rip-rap				CDD repaired 2018 - Hurricane Irma

**Miromar Lakes Community Development District
Lake Bank Investigation
March 2019**

	Address	Date Observed	Lake Bank Material	Repairs / Improvements Noted	Photo	Estimated Cost	Comments
20	18571 Verona Lago Drive	3/9/2019	Rip-rap				CDD repaired 2018 - Hurricane Irma
21	18581 Verona Lago Drive	3/9/2019	Rip-rap				CDD repaired 2018 - Hurricane Irma
22	18591 Verona Lago Drive	3/9/2019	Rip-rap				CDD repaired 2018 - Hurricane Irma
23	18601 Verona Lago Drive	3/9/2019	Rip-rap	90 ft. x 5 ft. width of Rip-rap	X	\$6,084.00	Est. repair - 90 ft. x 5 ft. width of Rip-rap at \$67.60 per ft.
24	18611 Verona Lago Drive	3/9/2019	Rip-rap				
25	18621 Verona Lago Drive	3/9/2019	Rip-rap	83 ft. x 5 ft. width of Rip-rap	X	\$1,893.00	Est. repair - 83 ft. x 5 ft. width of Rip-rap added to existing material at 1/3 of total cost for new material = 28 ft. of Rip-rap at \$67.60 per ft.
26	18631 Verona Lago Drive	3/9/2019	Rip-rap	30 ft. x 14 ft. area of Fill/Rip-rap	X	\$2,262.00	Est. repair - 3 cubic yards of fill material at \$78.00 per yd. = \$234.00 and 30 ft. of Rip-rap at \$67.60 ft. = \$2,028.00
1	18100 Vicenza Way	3/9/2019	Rip-rap				
2	18310 Vicenza Way	3/9/2019	Rip-rap				
3	18311 Vicenza Way	3/9/2019	Rip-rap				CDD Capital Program Repair 2017
4	18320 Vicenza Way	3/9/2019	Rip-rap				
5	18321 Vicenza Way	3/9/2019	Rip-rap				
6	18330 Vicenza Way	3/9/2019	Rip-rap				
7	18331 Vicenza Way	3/9/2019	Rip-rap	20 ft. x 5 ft. width of Rip-rap	X	\$1,352.00	Est. repair - 20 ft. x 5 ft. width of Rip-rap at \$67.60 per ft.
8	18340 Vicenza Way	3/9/2019	Rip-rap				
9	18341 Vicenza Way	3/9/2019	Grass				
10	18350 Vicenza Way	3/9/2019	Rip-rap				
11	18351 Vicenza Way	3/9/2019	Grass				
12	18361 Vicenza Way	3/9/2019	Grass/ Rip-rap	60 ft. x 5 ft. width of Rip-rap	X	\$4,056.00	Est. repair - 60 ft. x 5 ft. width of Rip-rap at \$67.60 per ft.
1	10200 Visconti Circle	3/9/2019	Rip-rap				
2	10210 Visconti Circle	3/9/2019	Grass				
3	10240 Visconti Circle	3/9/2019	Rip-rap				
4	10260 Visconti Circle	3/9/2019	Rip-rap				
5	10270 Visconti Circle	3/9/2019	Rip-rap				
6	10280 Visconti Circle	3/9/2019	Rip-rap				

**Miromar Lakes Community Development District
Lake Bank Investigation
March 2019**

	Address	Date Observed	Lake Bank Material	Repairs / Improvements Noted	Photo	Estimated Cost	Comments
Bellamare Neighborhood							
1	18080 Via Bellamare Lane	3/8/2019	Rip-rap	90 ft. x 4 ft. width of Rip-rap	X	\$4,689.00	Est. repair - 90 LF. x 4 ft. width x \$52.10 per ft.
2	18090 Via Bellamare Lane	3/8/2019	Rip-rap				
3	18070 Via Bellamare Lane	3/8/2019	Rip-rap				CDD repairing 2019
4	18060 Via Bellamare Lane	3/8/2019	Rip-rap				CDD repairing 2019
5	18050 Via Bellamare Lane	3/8/2019	Rip-rap				CDD repairing 2019
6	18040 Via Bellamare Lane	3/8/2019	Rip-rap				CDD repairing 2019
7	17891 Via Bellamare Lane	3/8/2019	Rip-rap				
8	17990 Via Bellamare Lane	3/8/2019	Grass				
9	17991 Via Bellamare Lane	3/8/2019	Rip-rap				
10	17998 Via Bellamare Lane	3/8/2019	Grass				
11	18000 Via Bellamare Lane	3/8/2019	Grass				
12	18001 Via Bellamare Lane	3/8/2019	Rip-rap				
13	18010 Via Bellamare Lane	3/8/2019	Retaining Wall and Grass				
14	18011 Via Bellamare Lane	3/8/2019	Rip-rap				
15	18020 Via Bellamare Lane	3/8/2019	Rip-rap				CDD repairing 2019
16		3/8/2019	Rip-rap				
17	18071 Via Bellamare Lane	3/8/2019	Rip-rap				
18	18081 Via Bellamare Lane	3/8/2019	Rip-rap				
19	18091 Via Bellamare Lane	3/8/2019	Rip-rap				
20	18100 Via Bellamare Lane	3/8/2019	Rip-rap				
Costa Amalfi							
1	11711 Via Savona Court	3/8/2019	Sand				
2	11717 Via Savona Court	3/8/2019	Sand				
3	11721 Via Savona Court	3/8/2019	Sand				
4	11725 Via Savona Court	3/8/2019	Sand				
5	11729 Via Savona Court	3/8/2019	Sand				
6	11735 Via Savona Court	3/8/2019	Sand				

**Miromar Lakes Community Development District
Lake Bank Investigation
March 2019**

	Address	Date Observed	Lake Bank Material	Repairs / Improvements Noted	Photo	Estimated Cost	Comments
7	11741 Via Savona Court	3/8/2019	Sand				
8	11747 Via Savona Court	3/8/2019	Sand				
9	11753 Via Savona Court	3/8/2019	Sand				
10	11759 Via Savona Court	3/8/2019	Sand				
11	11765 Via Savona Court	3/8/2019	Sand				
12	11771 Via Savona Court	3/8/2019	Sand				
13	11777 Via Savona Court	3/8/2019	Sand/ Rip-rap	45 ft. x 5 ft. width of Rip-rap	X	\$3,042.00	Est. repair - 45 LF. x 5 ft. width at \$67.60 per LF.
14	11781 Via Savona Court	3/8/2019	Sand				
15	11783 Via Savona Court	3/8/2019	Sand				
16	11789 Via Savona Court	3/8/2019	Sand				
17	11795 Via Savona Court	3/8/2019	Sand				

APPENDIX B

NEIGHBORHOOD LAKE BANK PHOTOGRAPHS

Portofino.....	1 Photo
Murano.....	1 Photo
Isola Bella.....	3 Photos
Sorrento.....	4 Photos
Castelli.....	7 Photos
Verona Lago.....	7 Photos
Bellamare.....	1 Photo
Costa Amalfi.....	1 Photo



**18112 Via Portofino Way
Portofino**



11820 Via Novelli Court
Murano



10711 Via Isola Bella Court
Isola Bella



10731 Via Isola Bella Court
Isola Bella



10771 Via Isola Bella Court
Isola Bella



11740 Via Sorrento Place
Sorrento



**11750 Via Sorrento Place
Sorrento**



11770 Via Sorrento Place
Sorrento



**11781 Via Sorrento Place
Sorrento**



10401 Via Lombardia
Castelli



10411 Via Lombardia
Castelli



10421 Via Lombardia
Castelli



10431 Via Lombardia
Castelli



**10441 Via Lombardia
Castelli**



10451 Via Lombardia
Castelli



10471 Via Lombardia
Castelli



**10151 Verona Lago Drive
Verona Lago**



18541 Verona Lago Drive
Verona Lago



18601 Verona Lago Drive
Verona Lago



18621 Verona Lago Drive
Verona Lago



**18631 Verona Lago Drive
Verona Lago**



**18331 Vicenza Way
Verona Lago**



**18361 Vicenza Way
Verona Lago**



18080 Via Bellamare Lane
Bellamare



**11777 Via Savona Court
Costa Amalfi**

Miromar Lakes Community Development District

Financial Statements

January 31, 2019



Visit our web site: www.miromarlakescdd.org

Prepared by:

JPWARD AND ASSOCIATES, LLC

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Miromar Lakes Community Development District

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JPWard & Associates, LLC
2900 Northeast 12th Terrace
Suite 1
Oakland Park, Florida 33334
(954) 658-4900

**Miromar Lakes Community Development District
Balance Sheet
for the Period Ending January 31, 2019**

	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	\$ 637,654	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 637,654
Debt Service Fund							
Interest Account	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-
Reserve Account	-	375,988	635,038	-	-	-	1,011,026
Revenue	-	839,462	700,422	-	-	-	1,539,884
Prepayment Account	-	681	1,382	-	-	-	2,064
Due from Other Funds							
General Fund	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-
Market Valuation Adjustments							
Accrued Interest Receivable	-	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	2,552,973	-	-	2,552,973
Amount to be Provided by Debt Service Funds	-	-	-	21,102,027	-	-	21,102,027
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	36,514,917	-	36,514,917
Total Assets	\$ 637,654	\$ 1,216,131	\$ 1,336,843	\$ 23,655,000	\$ 36,514,917	\$ -	\$ 63,360,544

Miromar Lakes Community Development District
Balance Sheet
for the Period Ending January 31, 2019

	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)	-	-	-	-	-	-
Other Governments		-				-
Bonds Payable	-					-
Current Portion	-	-	-	\$1,070,000.00	-	1,070,000
Long Term	-	-	-	\$22,585,000.00	-	22,585,000
Total Liabilities	\$ -	\$ -	\$ -	\$ 23,655,000	\$ -	\$ 23,655,000
Fund Equity and Other Credits						
Investment in General Fixed Assets	-			-	36,514,917	36,514,917
Fund Balance						
Restricted						
Beginning: October 1, 2018 (Audited)	-	1,034,253	2,523,552	-	-	3,557,805
Results from Current Operations	-	181,878	(1,186,710)	-	-	(1,004,832)
Unassigned						
Beginning: October 1, 2018 (Audited)	191,506			-	-	191,506
Results from Current Operations	446,147			-	-	446,147
Total Fund Equity and Other Credits	\$ 637,654	\$ 1,216,131	\$ 1,336,843	\$ -	\$ 36,514,917	\$ 39,705,544
Total Liabilities, Fund Equity and Other Credits	\$ 637,654	\$ 1,216,131	\$ 1,336,843	\$ 23,655,000	\$ 36,514,917	\$ 63,360,544

Prepared by:

JPWARD and Associates, LLC

**Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2019**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest							
Interest - General Checking	8	8	34	23	73	300	24%
Special Assessment Revenue							
Special Assessments - On-Roll	(2,061)	132,927	463,242	16,850	610,958	660,386	93%
Special Assessments - Off-Roll	63,304	-	-	-	63,304	253,216	25%
Miscellaneous Revenue							
State Revenue Sharing-Emergency Mgmt Assis	-	-	-	-	-	0	N/A
Intragovernmental Transfer In	-	-	-	-	-	0	N/A
Total Revenue and Other Sources:	\$ 61,251	\$ 132,935	\$ 463,275	\$ 16,874	674,335	\$ 913,902	74%
Expenditures and Other Uses							
Legislative							
Board of Supervisor's - Fees	1,000	-	2,000	-	3,000	12,000	25%
Board of Supervisor's - Taxes	77	-	153	-	230	918	25%
Executive							
Professional Management	3,333	3,333	3,333	3,333	13,333	40,000	33%
Financial and Administrative							
Audit Services	-	-	-	3,800	3,800	5,200	73%
Accounting Services	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	18,000	-	18,000	18,000	100%
Arbitrage Rebate Services	500	500	-	1,000	2,000	1,000	200%
Other Contractual Services							
Legal Advertising	-	-	-	-	-	1,200	0%
Trustee Services	-	-	3,400	-	3,400	7,900	43%
Property Appraiser/Tax Collector Fees	-	-	1,804	-	1,804	2,400	75%
Bank Services	32	52	34	36	153	550	28%
Travel and Per Diem							
Communications & Freight Services	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	134	56	58	66	314	400	79%
Insurance							
Printing & Binding	5,778	-	-	-	5,778	5,800	100%
Website Maintenance	249	67	106	249	672	1,200	56%
Office Supplies	50	50	50	50	200	1,000	20%
Subscription & Memberships	-	-	-	-	-	-	N/A
	175	-	-	-	175	175	100%

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2019

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Legal Services							
Legal - General Counsel	-	2,276	4,078	-	6,353	30,000	21%
Legal - Litigation	-	-	-	-	-	-	N/A
Legal - Center Place - Special Counsel	-	-	-	-	-	30,000	0%
Legal - Center Place	-	-	-	-	-	-	N/A
Land Exchange - Salerno	-	-	-	-	-	-	N/A
Other General Government Services							
Engineering Services - General Fund	-	1,776	-	1,064	2,840	15,000	19%
NPDES	-	-	-	-	-	250	0%
Asset Administration Services	-	-	-	-	-	10,000	0%
Center Place	-	-	-	-	-	-	N/A
Sub-Total:	11,328	8,110	33,016	9,599	62,052	182,993	34%
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	-	-	-	-	-	34,800	0%
Mitigation Monitoring	-	-	-	-	-	500	0%
Utility Services							
Electric - Aeration Systems	-	38	388	1,030	1,456	4,400	33%
Lake System							
Aquatic Weed Control	-	-	-	4,260	4,260	56,500	8%
Lake Bank Maintenance	-	4,246	4,246	-	8,492	3,000	283%
Water Quality Testing	-	-	-	-	-	13,840	0%
Water Control Structures	-	-	-	560	560	24,000	2%
Grass Carp Installation	-	-	-	-	-	-	N/A
Litoral Shelf Barrier/Replanting	-	-	-	-	-	-	N/A
Aeration System	-	-	-	-	-	2,000	0%
Wetland System							
Routine Maintenance	-	3,300	3,300	3,286	9,886	42,100	23%

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2019

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Other Current Charges	-	-	-	-	-	-	N/A
Capital Outlay							
Aeration Systems	-	-	-	-	-	10,800	0%
Littortal Shelf Replanting/Barrier	-	-	-	-	-	6,000	0%
Lake Bank Restoration	-	-	-	-	-	-	N/A
Turbidity Screens	-	-	-	-	-	13,800	0%
Erosion Restoration	4,492	1,600	6,042	769	12,902	223,894	6%
Contingencies	-	-	-	-	-	3,000	0%
Sub-Total:	4,492	9,184	13,976	9,905	37,556	438,634	9%
Landscaping Services							
Professional Management							
Asset Management	-	-	-	-	-	9,300	0%
Utility Services							
Electric	-	-	-	-	-	-	N/A
Irrigation Water	2,703	-	-	2,703	5,405	1,250	432%
Repairs & Maintenance							
Public Area Landscaping	-	24,176	34,911	29,575	88,661	191,350	46%
Irrigation System	1,002	-	1,853	-	2,855	4,000	71%
Well System	-	-	-	-	-	1,000	0%
Plant Replacement	1,488	6,833	-	-	8,321	10,000	83%
Other Current Charges							
Lee County Assessments	-	-	-	-	-	51,000	0%
Charlotte County Assessments	-	-	-	-	-	375	0%
Hendry County - Panther Habitat Taxes	-	-	-	-	-	-	N/A
Operating Supplies							
Mulch	-	-	23,338	-	23,338	24,000	97%
Capital Outlay	-	-	-	-	-	-	N/A
Sub-Total:	5,192	31,009	60,102	32,277	128,580	292,275	44%
Total Expenditures and Other Uses:	\$ 21,012	\$ 48,302	\$ 107,093	\$ 51,781	\$ 228,188	\$ 913,902	25%
Net Increase/ (Decrease) in Fund Balance	40,239	84,633	356,182	(34,907)	446,147	-	
Fund Balance - Beginning	191,506	231,746	316,379	672,561	191,506	526,359	
Fund Balance - Ending	\$ 231,746	\$ 316,379	\$ 672,561	\$ 637,654	637,654	\$ 526,359	

Miromar Lakes Community Development District
Debt Service Fund - Series 2012 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2019

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	-	\$ 410,000	N/A
Interest Income							
Reserve Account	3,631	36	4	4	3,674	7,200	51%
Prepayment Account	287	575	1	1	864	4,500	N/A
Revenue Account	325	383	4	343	1,055	-	#DIV/0!
Interest Account	-	-	-	-	-	-	N/A
Special Assessment Revenue							
Special Assessments - On-Roll	2,061	181,736	633,337	23,038	840,172	902,776	93%
Special Assessments - Off-Roll	-	-	-	-	-	14,580	0%
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 6,304	\$ 182,730	\$ 633,346	\$ 23,386	845,765	\$ 1,339,056	N/A
Expenditures and Other Uses							
Debt Service							
Principal Debt Service - Mandatory							
Series 2012 Bonds	-	-	-	-	-	\$ 460,000	0%
Principal Debt Service - Early Redemptions							
Series 2012 Bonds	-	410,000	-	-	410,000	410,000	N/A
Interest Expense							
Series 2012 Bonds	-	253,888	-	-	253,888	469,056	54%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 663,888	\$ -	\$ -	663,888	\$ 1,339,056	N/A
Net Increase/ (Decrease) in Fund Balance	6,304	(481,157)	633,346	23,386	181,878	-	
Fund Balance - Beginning	1,034,253	1,040,556	559,399	1,192,745	1,034,253	870,552	
Fund Balance - Ending	\$ 1,040,556	\$ 559,399	\$ 1,192,745	\$ 1,216,131	1,216,131	\$ 870,552	

Miromar Lakes Community Development District
Debt Service Fund - Series 2015 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2019

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	-	\$ 1,310,000	N/A
Interest Income							
Reserve Account	6,097	113	19	20	6,249	12,000	52%
Interest Account	-	-	-	-	-	-	N/A
Prepayment Account	932	1,867	2	2	2,804	2,400	N/A
Revenue Account	744	873	306	532	2,455	4,000	N/A
Special Assessment Revenue							
Special Assessments - On-Roll	-	107,194	373,563	13,588	494,345	532,599	93%
Special Assessments - Off-Roll	-	-	-	-	-	742,351	0%
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	N/A
Bond Proceeds	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 7,774	\$ 110,047	\$ 373,890	\$ 14,142	\$ 505,853	\$ 2,603,350	N/A
Expenditures and Other Uses							
Debt Service							
Principal Debt Service - Mandatory							
Series 2015 Bonds	-	-	-	-	-	\$ 560,000	0%
Principal Debt Service - Early Redemptions							
Series 2015 Bonds	-	1,310,000	-	-	1,310,000	1,310,000	N/A
Interest Expense							
Series 2015 Bonds	-	382,563	-	-	382,563	733,350	52%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 1,692,563	\$ -	\$ -	1,692,563	\$ 2,603,350	N/A
Net Increase/ (Decrease) in Fund Balance	7,774	(1,582,516)	373,890	14,142	(1,186,710)	-	
Fund Balance - Beginning	2,523,552	2,531,326	948,811	1,322,701	2,523,552	-	
Fund Balance - Ending	\$ 2,531,326	\$ 948,811	\$ 1,322,701	\$ 1,336,843	1,336,843	\$ -	

Miromar Lakes Community Development District

Financial Statements

February 28, 2019



Visit our web site: www.miromarlakescdd.org

Prepared by:

JPWARD AND ASSOCIATES, LLC

*2900 Northeast 12th Terrace
Suite 1*

OAKLAND PARK, FLORIDA 33334

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Miromar Lakes Community Development District

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JPWard & Associates, LLC
2900 Northeast 12th Terrace
Suite 1
Oakland Park, Florida 33334
(954) 658-4900

**Miromar Lakes Community Development District
Balance Sheet
for the Period Ending February 28, 2019**

	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	\$ 677,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 677,568
Debt Service Fund							
Interest Account	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-
Reserve Account	-	375,988	635,038	-	-	-	1,011,026
Revenue	-	840,875	701,629	-	-	-	1,542,504
Prepayment Account	-	681	1,382	-	-	-	2,064
Due from Other Funds							
General Fund	-	26,490	15,625	-	-	-	42,115
Debt Service Fund(s)	-	-	-	-	-	-	-
Market Valuation Adjustments							
Accrued Interest Receivable	-	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	2,597,709	-	-	2,597,709
Amount to be Provided by Debt Service Funds	-	-	-	21,057,291	-	-	21,057,291
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	36,514,917	-	36,514,917
Total Assets	\$ 677,568	\$ 1,244,034	\$ 1,353,675	\$ 23,655,000	\$ 36,514,917	\$ -	\$ 63,445,194

**Miromar Lakes Community Development District
Balance Sheet
for the Period Ending February 28, 2019**

	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)	42,115	-	-	-	-	42,115
Other Governments		-				-
Bonds Payable	-					-
Current Portion	-	-	-	\$1,070,000.00	-	1,070,000
Long Term	-	-	-	\$22,585,000.00	-	22,585,000
Total Liabilities	\$ 42,115	\$ -	\$ -	\$ 23,655,000	\$ -	\$ 23,697,115
Fund Equity and Other Credits						
Investment in General Fixed Assets	-			-	36,514,917	36,514,917
Fund Balance						
Restricted						
Beginning: October 1, 2018 (Audited)	-	1,034,253	2,523,552	-	-	3,557,805
Results from Current Operations	-	209,781	(1,169,878)	-	-	(960,096)
Unassigned						
Beginning: October 1, 2018 (Audited)	191,506			-	-	191,506
Results from Current Operations	443,947			-	-	443,947
Total Fund Equity and Other Credits	\$ 635,453	\$ 1,244,034	\$ 1,353,675	\$ -	\$ 36,514,917	\$ 39,748,079
Total Liabilities, Fund Equity and Other Credits	\$ 677,568	\$ 1,244,034	\$ 1,353,675	\$ 23,655,000	\$ 36,514,917	\$ 63,445,194

Prepared by:

JPWARD and Associates, LLC

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2019

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	8	8	34	23	20	93	300	31%
Special Assessment Revenue								
Special Assessments - On-Roll	(2,061)	132,927	463,242	16,850	19,376	630,334	660,386	95%
Special Assessments - Off-Roll	63,304	-	-	-	-	63,304	253,216	25%
Miscellaneous Revenue								
State Revenue Sharing-Emergency Mgmt Assis	-	-	-	-	9,123	9,123	0	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	0	N/A
Total Revenue and Other Sources:	\$ 61,251	\$ 132,935	\$ 463,275	\$ 16,874	\$ 28,519	702,855	\$ 913,902	77%
Expenditures and Other Uses								
Legislative								
Board of Supervisor's - Fees	1,000	-	2,000	-	800	3,800	12,000	32%
Board of Supervisor's - Taxes	77	-	153	-	61	291	918	32%
Executive								
Professional Management	3,333	3,333	3,333	3,333	3,333	16,667	40,000	42%
Financial and Administrative								
Audit Services	-	-	-	3,800	-	3,800	5,200	73%
Accounting Services	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	18,000	-	-	18,000	18,000	100%
Arbitrage Rebate Services	500	500	-	1,000	-	2,000	1,000	200%
Other Contractual Services								
Legal Advertising	-	-	-	-	-	-	1,200	0%
Trustee Services	-	-	3,400	-	-	3,400	7,900	43%
Property Appraiser/Tax Collector Fees	-	-	1,804	-	-	1,804	2,400	75%
Bank Services	32	52	34	36	35	188	550	34%
Travel and Per Diem								
Travel and Per Diem	-	-	-	-	-	-	-	N/A
Communications & Freight Services								
Postage, Freight & Messenger	134	56	58	66	46	360	400	90%
Insurance								
Insurance	5,778	-	-	-	-	5,778	5,800	100%
Printing & Binding								
Printing & Binding	249	67	106	249	196	868	1,200	72%
Website Maintenance								
Website Maintenance	50	50	50	50	50	250	1,000	25%
Office Supplies								
Office Supplies	-	-	-	-	-	-	-	N/A
Subscription & Memberships								
Subscription & Memberships	175	-	-	-	-	175	175	100%

Prepared by:
JWARD and Associates, LLC

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2019

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Legal Services								
Legal - General Counsel	-	2,276	4,078	-	5,866	12,220	30,000	41%
Legal - Litigation	-	-	-	-	-	-	-	N/A
Legal - Center Place - Special Counsel	-	-	-	-	-	-	30,000	0%
Legal - Center Place	-	-	-	-	-	-	-	N/A
Land Exchange - Salerno	-	-	-	-	-	-	-	N/A
Other General Government Services								
Engineering Services - General Fund	-	1,776	-	1,064	418	3,257	15,000	22%
NPDES	-	-	-	-	-	-	250	0%
Asset Administration Services	-	-	-	-	-	-	10,000	0%
Center Place	-	-	-	-	-	-	-	N/A
Sub-Total:	11,328	8,110	33,016	9,599	10,805	72,857	182,993	40%
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	-	-	-	-	8,983	8,983	34,800	26%
Mitigation Monitoring	-	-	-	-	-	-	500	0%
Utility Services								
Electric - Aeration Systems	-	38	388	1,030	566	2,022	4,400	46%
Lake System								
Aquatic Weed Control	-	-	-	4,260	4,260	8,520	56,500	15%
Lake Bank Maintenance	-	4,246	4,246	-	-	8,492	3,000	283%
Water Quality Testing	-	-	-	-	-	-	13,840	0%
Water Control Structures	-	-	-	560	-	560	24,000	2%
Grass Carp Installation	-	-	-	-	-	-	-	N/A
Litoral Shelf Barrier/Replanting	-	-	-	-	-	-	-	N/A
Aeration System	-	-	-	-	-	-	2,000	0%
Wetland System								
Routine Maintenance	-	3,300	3,300	3,286	3,286	13,172	42,100	31%

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2019

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Other Current Charges	-	-	-	-	-	-	-	N/A
Capital Outlay								
Aeration Systems	-	-	-	-	-	-	10,800	0%
Littortal Shelf Replanting/Barrier	-	-	-	-	-	-	6,000	0%
Lake Bank Restoration	-	-	-	-	-	-	-	N/A
Turbidity Screens	-	-	-	-	-	-	13,800	0%
Erosion Restoration	4,492	1,600	6,042	769	600	13,502	223,894	6%
Contingencies	-	-	-	-	-	-	3,000	0%
Sub-Total:	4,492	9,184	13,976	9,905	17,695	55,251	438,634	13%
Landscaping Services								
Professional Management								
Asset Management	-	-	-	-	-	-	9,300	0%
Utility Services								
Electric	-	-	-	-	-	-	-	N/A
Irrigation Water	2,703	-	-	2,703	-	5,405	1,250	432%
Repairs & Maintenance								
Public Area Landscaping	-	24,176	34,911	29,575	2,220	90,880	191,350	47%
Irrigation System	1,002	-	1,853	-	-	2,855	4,000	71%
Well System	-	-	-	-	-	-	1,000	0%
Plant Replacement	1,488	6,833	-	-	-	8,321	10,000	83%
Other Current Charges								
Lee County Assessments	-	-	-	-	-	-	51,000	0%
Charlotte County Assessments	-	-	-	-	-	-	375	0%
Hendry County - Panther Habitat Taxes	-	-	-	-	-	-	-	N/A
Operating Supplies								
Mulch	-	-	23,338	-	-	23,338	24,000	97%
Capital Outlay	-	-	-	-	-	-	-	N/A
Sub-Total:	5,192	31,009	60,102	32,277	2,220	130,800	292,275	45%
Total Expenditures and Other Uses:	\$ 21,012	\$ 48,302	\$ 107,093	\$ 51,781	\$ 30,720	\$ 258,908	\$ 913,902	28%
Net Increase/ (Decrease) in Fund Balance	40,239	84,633	356,182	(34,907)	(2,200)	443,947	-	
Fund Balance - Beginning	191,506	231,746	316,379	672,561	637,654	191,506	526,359	
Fund Balance - Ending	\$ 231,746	\$ 316,379	\$ 672,561	\$ 637,654	\$ 635,453	635,453	\$ 526,359	

Miromar Lakes Community Development District
Debt Service Fund - Series 2012 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2019

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 410,000	N/A
Interest Income								
Reserve Account	3,631	36	4	4	4	3,679	7,200	51%
Prepayment Account	287	575	1	1	1	865	4,500	N/A
Revenue Account	325	383	4	343	1,408	2,462	-	#DIV/0!
Interest Account	-	-	-	-	-	-	-	N/A
Special Assessment Revenue								
Special Assessments - On-Roll	2,061	181,736	633,337	23,038	26,490	866,662	902,776	96%
Special Assessments - Off-Roll	-	-	-	-	-	-	14,580	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 6,304	\$ 182,730	\$ 633,346	\$ 23,386	\$ 27,903	873,669	\$ 1,339,056	N/A
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2012 Bonds	-	-	-	-	-	-	\$ 460,000	0%
Principal Debt Service - Early Redemptions								
Series 2012 Bonds	-	410,000	-	-	-	410,000	410,000	N/A
Interest Expense								
Series 2012 Bonds	-	253,888	-	-	-	253,888	469,056	54%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 663,888	\$ -	\$ -	\$ -	663,888	\$ 1,339,056	N/A
Net Increase/ (Decrease) in Fund Balance	6,304	(481,157)	633,346	23,386	27,903	209,781	-	
Fund Balance - Beginning	1,034,253	1,040,556	559,399	1,192,745	1,216,131	1,034,253	870,552	
Fund Balance - Ending	\$ 1,040,556	\$ 559,399	\$ 1,192,745	\$ 1,216,131	\$ 1,244,034	1,244,034	\$ 870,552	

Miromar Lakes Community Development District
Debt Service Fund - Series 2015 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2019

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 1,310,000	N/A
Interest Income								
Reserve Account	6,097	113	19	20	22	6,271	12,000	52%
Interest Account	-	-	-	-	-	-	-	N/A
Prepayment Account	932	1,867	2	2	2	2,806	2,400	N/A
Revenue Account	744	873	306	532	1,183	3,638	4,000	N/A
Special Assessment Revenue								
Special Assessments - On-Roll	-	107,194	373,563	13,588	15,625	509,970	532,599	96%
Special Assessments - Off-Roll	-	-	-	-	-	-	742,351	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	N/A
Bond Proceeds	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 7,774	\$ 110,047	\$ 373,890	\$ 14,142	\$ 16,832	\$ 522,685	\$ 2,603,350	N/A
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2015 Bonds	-	-	-	-	-	-	\$ 560,000	0%
Principal Debt Service - Early Redemptions								
Series 2015 Bonds	-	1,310,000	-	-	-	1,310,000	1,310,000	N/A
Interest Expense								
Series 2015 Bonds	-	382,563	-	-	-	382,563	733,350	52%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 1,692,563	\$ -	\$ -	\$ -	1,692,563	\$ 2,603,350	N/A
Net Increase/ (Decrease) in Fund Balance	7,774	(1,582,516)	373,890	14,142	16,832	(1,169,878)	-	
Fund Balance - Beginning	2,523,552	2,531,326	948,811	1,322,701	1,336,843	2,523,552	-	
Fund Balance - Ending	\$ 2,531,326	\$ 948,811	\$ 1,322,701	\$ 1,336,843	\$ 1,353,675	1,353,675	\$ -	