

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT



AGENDA

JUNE 9, 2022

PREPARED BY:

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

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

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

June 2, 2022

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, June 9, 2022, at 2:00 P.M.** in the Library at the **Beach Clubhouse, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913.**

The following WebEx link and telephone number are provided to join/watch the meeting remotely.
<https://districts.webex.com/districts/onstage/g.php?MTID=e3a67d0e490fc98c42a593134e40a1a81>
Access Code: **2344 165 0739**, Event Password: **Jpward**
Phone: **408-418-9388** and enter the access code **2344 165 0739** to join the meeting.

Agenda

1. Call to Order & Roll Call.
2. Consideration of Minutes:
 - I. May 12, 2022 – Regular Meeting.
3. Consideration of **Resolution 2022-7**, a resolution of the Board of Supervisors of the Miromar Lakes Community Development District, designating a Qualified Public Depository pursuant to the provision of Chapter 280, Florida Statutes, as amended; authorizing signers of the account(s); authorizing the number of signers on bank documents; authorization of Truist Bank deposit account resolution.
4. Staff Reports.
 - I. District Attorney.
 - II. District Engineer.
 - a. Stormwater Reporting Update.
 - III. District Asset Manager.
 - a. Operations Report May 1, 2022.
 - IV. District Manager

- a. Reminder: Notice of Qualified Elector Election – Seat 1, Mike Weber, Seat 2, Doug Ballinger, and Seat 3, Alan Refkin.
 - b. Financial Statement for period ending May 31, 2022 (unaudited).
5. Supervisor’s Requests and Audience Comments.
 6. Adjournment.

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

The second order of is the consideration and approval of the May 12, 2022, Regular Meeting.

The third order of business is consideration **Resolution 2022-7**, a resolution of the Board of Supervisors of the Miromar Lakes Community Development District, designating a Qualified Public Depository pursuant to the provision of Chapter 280, Florida Statutes, as amended; authorizing signers of the account(s); authorizing the number of signers on bank documents; authorization of Truist Bank deposit account resolution.

The fourth order of business is consideration are the staff reports by the District Attorney, District Engineer, and District Asset Manager, including the Operations Report, dated May 1, 2022.

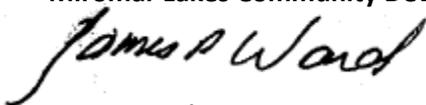
The District Manager shall report on: (i) Financial Statements for the period ending March 31, 2022 (unaudited); and (ii) a reminder of the upcoming qualified elector election (conducted by the Supervisor of Elections of Collier County) in November 2022, during which three (3) seats (Seat 1, Mike Weber, Seat 2, Doug Ballinger, and Seat 3, Alan Refkin) are available.

The fifth order of business is Supervisors’ Requests and Audience Comments.

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

Sincerely yours,

Miromar Lakes Community Development District



James P. Ward
District Manager

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

10 The Regular Meeting of the Board of Supervisors of Miromar Lakes Community Development District was
11 held on Thursday, May 12, 2022, at 2:00 p.m. at the Library in the Beach Clubhouse, 18061 Miromar Lakes
12 Parkway, Miromar Lakes, Florida 33913.

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Present and constituting a quorum:

18 Alan Refkin	Chair
19 Michael Weber	Vice Chair
20 Patrick Reidy	Assistant Secretary
21 Mary LeFevre	Assistant Secretary

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Absent:

27 Doug Ballinger	Assistant Secretary
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Also present were:

34 James P. Ward	District Manager
35 Greg Urbancic	District Attorney
36 Charlie Krebs	District Engineer
37 Bruce Bernard	Asset Manager
38 Andrew Gill	JPWard & Associates
39 Richard Freeman, C.P.A.	
40 David Beasley	

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Audience:

48 Tim Byal
49 Erin Dougherty

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. He conducted roll call; all Members of the Board were present, with the exception of Supervisor Ballinger, constituting a quorum.

SECOND ORDER OF BUSINESS

Consideration of Minutes

April 13, 2022 – Regular Meeting

Mr. Ward asked if there were any additions, corrections, or deletions to these Minutes.

Ms. Mary LeFevre pointed out a clerical error.

Mr. Ward asked if there were any additional corrections; hearing none, he called for a motion.

On MOTION made by Ms. Mary LeFevre, seconded by Mr. Doug Ballinger, and with all in favor, the April 13, 2022, Regular Meeting Minutes were approved.

THIRD ORDER OF BUSINESS

Staff Reports

I. District Attorney

No report.

II. District Engineer

a) Stormwater Reporting Update:

Mr. Charlie Krebs reported the Stormwater Needs Analysis was completed. He noted a copy of the Report was included in the Agenda. He noted this would be submitted to Lee County per statutory requirements.

Mr. Ward asked for a copy of this Report, and the transmittal to the County, to be sent to Mr. Andrew Gill for inclusion in the record.

III. Asset Manager

a) Operations Report May 1, 2022

b) Miromar Lakes Water Quality Sampling Report – February 2022

c) Solitude Lake Management – Fisheries Report

Mr. Bruce Bernard introduced David Beasley who would discuss the Electrofishing Study Results and Fishery Analysis Report.

Mr. David Beasley with Solitude Lake Management reported the lake had a large number of predator fish in proportion to the number of bait fish. He discussed the reasons for this. He noted the lake had some natural attributes which lent to the increased number of predator fish. He noted the reduced number of bait fish contributed to the increased number of midge flies. He noted vegetation slowly increased as the grass carp population decreased. He stated he believed grass carp would play a significant role in the future management and success of the lake while balancing the cost. He stated encouraging vegetation species that carp did not eat, designating areas for carp resistant vegetation, while at the same time having grass carp which would consume all the submersed aquatic vegetation species which became challenging in the beachfront areas, would be beneficial. He stated this would be the best long term approach to a healthy lake. He noted there were other approaches which could be taken without carp; however, utilizing carp in this balanced manner could save hundreds of thousands of dollars over the course of years and decades. He stated there was a transition which would take place over the next two to five years in the lake, and if no steps were taken, plants would return to lake and the need for herbicide treatment of the vegetation would increase.

Mr. Mike Weber asked if the fish Mr. Beasley would be recommending for consuming midge fly larvae would consume anything else in the lake, such as cane toad larvae.

Mr. Beasley stated there were no native predators for cane toads; these fish would not solve the cane toad problems. He stated he did not believe any fisheries management improvements would impact the cane toad population. He noted it was possible some sort of trapping could be implemented, and he would look into this, but he was unsure.

100
101 Mr. Weber asked if it would make sense to incorporate any of the ponds in the area in this fishery
102 process.

103
104 Mr. Beasley responded in the affirmative; it was important to maintain good water quality and have
105 sunfish species (bluegill and redear) in the ponds which would naturally forage insects such as
106 mosquito larvae and midge fly larvae. He stated water quality and water movement was more
107 important than the fish community itself in terms of controlling flying insect issues.

108
109 Mr. Ward stated the next step would be to allow Bruce and David flush out a procedure to implement
110 this program. He noted the program would cost \$600,000 dollars over an 8 year period. He stated this
111 was well over the bid requirement threshold; therefore, this project would need to be broken up and
112 bid out over time. He noted he spoke with the Esplanade developer who indicated they would like to
113 contribute a fair proportion of the cost of the program. He indicated he had not determined what the
114 fair proportion would be yet.

115
116 Mr. Alan Refkin asked how the fair proportionate cost would be determined.

117
118 Mr. Ward stated he was unsure.

119
120 Mr. Bernard stated he would divide the cost by percentage of access to the lake; 70% of Miromar Lakes
121 residents had boat access to the lake while only 30% of Esplanade residents had boat access. He noted
122 Esplanade residents had access to some of the smaller lakes.

123
124 Discussion continued regarding how the cost should be divided; there being more than twice the
125 number of units in Miromar Lakes as compared to Esplanade; Esplanade owning the actual lake; and a
126 one-third to two-third split versus a 50-50 split.

127
128 Mr. Weber asked about the cost of the project.

129
130 Mr. Beasley responded there was \$100,000 dollars of inflation and adjusted cost in the \$651,000 dollar
131 cost; in real dollars today, the project would cost less than \$555,000 dollars. He stated an annual
132 inflation increase of 5% was applied to the project. He stated this project would be less expensive if
133 completed more swiftly; however, inflation could be less than 5% and the project could cost less than
134 \$651,000 dollars. He noted there were two known variables (and some unknown variables) to this
135 project: vegetation and bluegill population. He noted both of these were far from success and funds
136 should be invested in the vegetation first and foremost. He noted this cost estimate was conservative
137 and accurate with the caveat that 8% inflation was a short term scenario and with the assumption that
138 the carp were depleting.

139
140 Mr. Weber asked if any carp were seen in the electrofishing study.

141
142 Mr. Beasley responded in the negative; however, this was normal. He noted grass carp were rarely
143 found when electrofishing. He explained the field of electricity was very small, perhaps the size of a
144 boat or pickup truck, and larger fish were elusive enough to avoid the field.

145
146 Discussion ensued regarding whether there were a large number of carp in the lake; and the age
147 expectancy of carp (possibly 16 years).

148

149 An Audience member asked if there were any way to accelerate the process and improve the healthy
150 fish and vegetation population in the lake.

151
152 Mr. Beasley responded in the affirmative. He noted where the lake was in its grass carp cycle would
153 play a large role in the speed of success. He stated as soon as the desirable vegetation was up to par,
154 the predators could be harvested and bluegill could be stocked; however, the current plan indicated
155 the habitat would take three years to get to that point. He stated if the carp cycle were favorable,
156 things would move more quickly, or the CDD could simply spend more earlier on and do things more
157 quickly. He noted he originally drew this up as a 4.5 to 5 year plan, but the cost was roughly \$600,000
158 with inflation and it seemed too much too fast, so the plan was rewritten into an 8 year plan. He
159 stated the 4.5 year plan could be pursued if the CDD wished.

160
161 Mr. Ward asked how to determine the grass carp population.

162
163 Mr. Beasley explained this would be determined through trial and error by installing sample plantings
164 and seeing whether the plantings were eaten quickly or thrived. He discussed different types of
165 plantings which were in the lake.

166
167 Mr. Bernard stated there was a section of wetland plants in the lake currently which were thriving; he
168 believed this indicated the grass carp were not plentiful.

169
170 Mr. Beasley stated he did not see these plantings; however, he felt the vegetation might be outside the
171 diet of grass carp. He stated he saw a few coves where vegetation was growing; specifically, eel grass
172 was growing which was low on the grass carp diet. He stated he did not see any species growing which
173 were on the favored grass carp food list. He noted it did not take much to derail an installation
174 program. He stated if there was a fiscal year 2023 start date, it would still make sense to plant a small
175 area, an 800 foot area, and see what happened, just to enter next fiscal year with more knowledge.

176
177 Mr. Ward stated this could be done.

178
179 Mr. Weber stated he felt speeding up the process would be a good idea. He stated the idea of the test
180 patch was a good idea as well. He recommended attempting to figure out how to speed up this
181 process.

182
183 Mr. Ward stated the CDD could proceed in this manner: get the program started in the current year,
184 plan the process, ask the questions, etc., and then in 2023 the next step could be determined. He
185 agreed this process should be sped up, but baby steps could be taken in this first year.

186
187 Mr. Reidy asked about the bass in the lake. He agreed the process should be sped up.

188
189 Mr. Beasley responded he learned over the years with these types of projects, if the focus were on the
190 vegetation, and water quality improved before installing the bluegill and bass, everything would come
191 together nicely. He stated the existing bass would simply continue as they were over the next few
192 years. He noted he was open to implementing a harvesting program on the largemouth bass sooner;
193 however, not too quickly. He stated the bass size structuring was poor; the larger bass did not have
194 any food to eat in general; the smaller bass were even underweight. He stated it was important to
195 address the bass, but stocking the lake was not the answer; the bass population needed to be thinned
196 in the future, but not too much too soon or other invasive fish types would begin to thrive.

197
198 Discussion ensued regarding what types of fish were desirable.

199
200 Mr. Beasley stated ideally the lake would have 5% to 10% coverage of vegetation species which carp
201 would not eat, a robust population (not overstocked) of grass carp, thriving bluegill and redear
202 population, and a largemouth bass population to keep other fish populations under control while
203 harvesting largemouth bass annually to keep the bass population under control.
204

205 Ms. Mary LeFevre stated it sounded like a balancing act with the first step being to get the vegetation
206 right in preparation of the fish. She stated expediting the vegetation was a good idea.
207

208 Mr. Beasley noted it was also possible to install open water fish cover to speed up the process, such as
209 sunken trees or manmade structures; however, the vegetation was far more important.
210

211 Mr. Reidy asked whether gar served any purpose, other than to eat baitfish. He noted gar fish were
212 not good to catch.
213

214 Mr. Beasley stated gar were not a problem in the lake; gar fish were a good component to a diverse
215 population of predator fish. He stated he understood in terms of value to the community gar fish were
216 less desirable than a largemouth bass. He stated if residents were excited to fish for the bass, and no
217 one wished to fish for gar, there was reason to diminish the gar numbers. He noted right now the lake
218 was short on baitfish and gar ate baitfish. He noted there were ways to get the residents excited to
219 help expedite some of the action items when the time came, such as dropping artificial cover or
220 harvesting fish. He stated anglers could play an active role in harvesting largemouth bass.
221

222 Mr. Bruce Bernard stated cane toad activity increased this month as it was mating season. He reported
223 a lot of skimming was being done in the lakes with three to four 5-gallon buckets collected every visit.
224 He reported MRI was onsite cleaning. He stated the water quality report was attached to the Agenda.
225 He noted the water quality report would be conducted every three years. He indicated improving the
226 vegetation in the lake would help with water quality.
227

228 Mr. Reidy suggested conducting a vegetation test area this year in the lake.
229

230 Mr. Ward and Mr. Bernard agreed.
231

232 Mr. Ward asked while the water quality report indicated the water quality had improved, did this mean
233 the lake's water quality was good, great, mediocre?
234

235 Mr. Bernard stated the water quality report indicated the water quality was within sufficient standards
236 for nutrients, turbidity, phosphates, etc.
237

238 Discussion ensued regarding water quality, how this was measured, the "bog rate" calculation, the
239 importance and difficulty aerating the lake water, and the interconnectivity of the ponds and lake.
240

241 IV. District Manager

242

243 a) **Reminder: Notice of Qualified Elector Election – Seat 1, Mike Weber, Seat 2, Doug Ballinger, and Seat**
244 **3, Alan Refkin**

245 b) **Report on Number of Registered Voters as of April 15, 2022**

246 c) **Financial Statement for period ending April 30, 2022 (unaudited)**
247

248 Mr. Ward reminded the Board about the election approaching for Seats 1, 2, and 3. He stated the
249 qualifying documents could be emailed in or the Board Members could go downtown and submit the
250 documents in person.

251
252 Mr. Refkin invited Mr. Weber to go downtown with himself and Mr. Ballinger to submit the proper
253 forms.

254
255 Mr. Ward stated as of April 15, 2022 there were 1,296 registered voters in Miromar Lakes; no action
256 was required by the Board in this regard.

257
258 Mr. Reidy asked about the lake bank restoration item in the financial statement for period ending April
259 30.

260
261 Mr. Bernard responded (indecipherable).

262
263 **FOURTH ORDER OF BUSINESS** **Supervisor's Requests and Audience Comments**

264
265 Mr. Ward asked if there were any Supervisor's Requests; there were none. He asked if there were any
266 members of the audience present in person, or by audio or video, with any questions or comments; there
267 were none.

268
269 **FIFTH ORDER OF BUSINESS** **Adjournment**

270
271 Mr. Ward adjourned the meeting at approximately 2:50 p.m.

272
273 **On MOTION made by Mr. Alan Refkin, seconded by Mr. Mike Weber, and**
274 **with all in favor, the meeting was adjourned.**

275
276 Miromar Lakes Community Development District

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281 _____
James P. Ward, Secretary

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281 _____
Alan Refkin, Chairman

RESOLUTION 2022-7

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT, DESIGNATING A QUALIFIED PUBLIC DEPOSITORY PURSUANT TO THE PROVISION OF CHAPTER 280, FLORIDA STATUTES, AS AMENDED; AUTHORIZING SIGNATORS OF THE ACCOUNT(S); AUTHORIZING THE NUMBER OF SIGNATORS ON BANK DOCUMENTS; AUTHORIZATION OF TRUIST BANK DEPOSIT ACCOUNT RESOLUTION; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District's Board of Supervisors ("**Board**") is statutorily authorized to select a depository as defined in Section 280.02, *Florida Statutes*, which meets all the requirements of Chapter 280 and has been designated by the State Treasurer as a qualified public depository; and

WHEREAS, the District has heretofore delegated to a Treasurer the responsibility for handling public deposits; and

WHEREAS, the District, prior to making any public deposit, is required to furnish to the State Treasurer its official name, address, federal employer identification number, and the name of the person or persons responsible for establishing accounts; and

WHEREAS, the Board, having appointed a new Treasurer and other officers, is now in a position to select a public depository and to comply with the requirements for public depositories; and

WHEREAS, the Board wishes to designate a public depository for District funds.

WHEREAS, the Board of Supervisors of the District is desirous to select Hancock Whitney Bank to serve as the depositories of public funds for the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT, LEE COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORIZATION FOR ESTABLISHMENT OF ACCOUNT. The District Manager is hereby authorized to establish accounts with Hancock Whitney Bank to serve as depositories of public funds for the District, pursuant to public law and regulations under Section 280.17, *Florida Statutes*.

SECTION 2. AUTHORIZATION OF SIGNATORIES. The Chairman, Vice-Chairman and Treasurer shall be the signers on the District's Hancock Whitney bank accounts.

SECTION 3. AUTHORIZATION OF NUMBER OF SIGNATORS ON BANK DOCUMENTS. The District requires one signatory on all checks.

RESOLUTION 2022-7

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT, DESIGNATING A QUALIFIED PUBLIC DEPOSITORY PURSUANT TO THE PROVISION OF CHAPTER 280, FLORIDA STATUTES, AS AMENDED; AUTHORIZING SIGNATORS OF THE ACCOUNT(S); AUTHORIZING THE NUMBER OF SIGNATORS ON BANK DOCUMENTS; AUTHORIZATION OF TRUIST BANK DEPOSIT ACCOUNT RESOLUTION; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

SECTION 4. AUTHORIZATION OF HANCOCK WHITNEY BANK DEPOSIT ACCOUNT RESOLUTION.

The District hereby authorizes the execution by the appropriate District officers to execute any Hancock Whitney Bank required deposit account Resolutions, signature cards and other documents necessary to implement the provisions of this Resolution.

SECTION 5. SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way affect the validity of the other provisions hereof.

SECTION 6. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 7. PROVIDING FOR AN EFFECTIVE DATE This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED this 9th day of June 2022

ATTEST:

Miromar Lakes Community Development District

James P. Ward, Secretary

Alan Refkin, Chairperson



Miromar Lakes CDD

Date: June 1, 2022
To: James P. Ward- District Manager
From: Bruce Bernard - Field Asset Manager
Subject: CDD Monthly Report –May 2022, Report
CGA P.N.: 13-5692

Lake Maintenance

Solitude's David Beasley was supplied plans from ML showing locations of newly planted wetland plants along the water's edge of Lake 5/6 on eastern side within the new development locations. These plantings will be used as part of the test planting locations for the observation over the next three months to see if the remaining carp have any negative influence. The CDD will be planting some Lily Pad pods in a few locations along the eastern side of the Lake 5/6 during the next few months for additional testing observation for use in determining the plantings for next year's fishery budget line item.

Dragonfly Pond Services completed remaining erosion restoration Geo-Tube slope installation along two locations within the golf course lakes adjacent to holes 11 and 12 greens. Contractor sodded with both turf locations with bermuda sod requested by golf course staff. This will complete this year's lake bank restoration program

Wild Things and Scott's Animal Service continue toad larvae and cane toad skimming and removal in and around the lakes. Both contractors are within the community several times each week working on a schedule of the subdivisions to check each week.

Stormwater Management

CDD stormwater vendor (MRI) will continue cleaning Phase 1 of the three-year Drainage Maintenance Program. Contractor completed vacuum cleaning of the beach clubhouse drainage lines and structures.

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
Municipal Engineering
Planning
Redevelopment
Surveying & Mapping
Traffic Engineering
Transportation Planning
Urban Design
Water/Wastewater
Treatment Facilities
Website Development/
Computer Graphics

GSA Contract Holder

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Suite 600
Fort Lauderdale, FL
33316
954.921.7781 phone
954.921.8807 fax

www.cgasolutions.com

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - MAY 2022

FISCAL YEAR 2022

PREPARED BY:

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

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

Miromar Lakes Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Miromar Lakes Community Development District
Balance Sheet
for the Period Ending May 31, 2022**

	Governmental Funds					Capital Projects Fund	Account Groups		Totals (Memorandum Only)
	Debt Service Funds				Series 2022		General Long	General Fixed	
	General Fund	Series 2012	Series 2015	Series 2022			Term Debt	Assets	
Assets									
Cash and Investments									
General Fund - Invested Cash	\$ 813,017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 813,017
Debt Service Fund									
Interest Account	-	-	-	112,837	-	-	-	-	112,837
Sinking Account	-	-	-	-	-	-	-	-	-
Reserve Account	-	-	457,836	-	-	-	-	-	457,836
Revenue	-	-	487,809	40,193	-	-	-	-	528,002
Prepayment Account	-	-	6,436	-	-	-	-	-	6,436
Escrow Fund Account	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-
Cost of Issuance	-	-	-	-	2,684	-	-	-	2,684
Due from Other Funds									
General Fund	-	-	3,963	6,738	-	-	-	-	10,701
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
Market Valuation Adjustments									
Accrued Interest Receivable	-	-	-	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	1,115,812	-	-	1,115,812
Amount to be Provided by Debt Service Funds	-	-	-	-	-	14,489,188	-	-	14,489,188
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	36,514,917	-	36,514,917
Total Assets	\$ 813,017	\$ -	\$ 956,043	\$ 159,769	\$ 2,684	\$ 15,605,000	\$ 36,514,917	\$ -	\$ 54,051,429

Miromar Lakes Community Development District
Balance Sheet
for the Period Ending May 31, 2022

	Governmental Funds					Capital Projects Fund	Account Groups		Totals (Memorandum Only)
	Debt Service Funds				Series 2022		General Long	General Fixed	
	General Fund	Series 2012	Series 2015	Series 2022			Term Debt	Assets	
Liabilities									
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds									
General Fund		-	-	-	-	-	-	-	-
Debt Service Fund(s)	10,701	-	-	-	-	-	-	-	10,701
Other Developer	-	-	-	-	-	-	-	-	-
Bonds Payable									
Current Portion - Series 2012	-	-	-	-	-	0	-	-	-
Current Portion - Series 2015	-	-	-	-	-	0	-	-	-
Current Portion - Series 2022	-	-	-	-	-	0	-	-	-
Long Term - Series 2012	-	-	-	-	-	0	-	-	-
Long Term - Series 2015	-	-	-	-	-	8,645,000	-	-	8,645,000
Long Term - Series 2022	-	-	-	-	-	6,960,000	-	-	6,960,000
Total Liabilities	\$ 10,701	\$ -	\$ -	\$ -	\$ -	\$ 15,605,000	\$ -	\$ -	\$ 15,615,701
Fund Equity and Other Credits									
Investment in General Fixed Assets	-					-	36,514,917	-	36,514,917
Fund Balance									
Restricted									
Beginning: October 1, 2021 (Audited)	-	690,801	1,136,694	-	-	-	-	-	1,827,494
Results from Current Operations	-	(690,801)	(180,650)	159,769	2,684	-	-	-	(708,999)
Unassigned									
Beginning: October 1, 2021 (Audited)	320,696					-	-	-	-
Allocation of Fund Balance									
Reserve for Water Management System	105,000					-	-	-	105,000
Reserve for Disaster Relief Reserve	95,000					-	-	-	95,000
Results from Prior Year Operations	120,696					-	-	-	120,696
Results of Current Operations	481,620					-	-	-	481,620
Total Fund Equity and Other Credits	\$ 802,316	\$ -	\$ 956,043	\$ 159,769	\$ 2,684	\$ -	\$ 36,514,917	\$ -	\$ 38,435,728
Total Liabilities, Fund Equity and Other Credits	\$ 813,017	\$ -	\$ 956,043	\$ 159,769	\$ 2,684	\$ 15,605,000	\$ 36,514,917	\$ -	\$ 54,051,429

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2022

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
Interest											
Interest - General Checking	3	3	12	9	8	8	8	7	58	100	58%
Special Assessment Revenue											
Special Assessments - On-Roll	239	210,890	447,855	17,302	16,261	8,554	6,547	5,259	712,907	725,565	98%
Special Assessments - Off-Roll	34,164	-	-	34,164	-	-	34,164	-	102,491	136,655	75%
Miscellaneous Revenue											
Easement Encroachments	-	1,050	-	70	-	-	70	-	1,189	-	N/A
Intragovernmental Transfer In											
	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 34,406	\$ 211,943	\$ 447,868	\$ 51,544	\$ 16,269	\$ 8,562	\$ 40,788	\$ 5,266	816,645	\$ 862,320	95%
Expenditures and Other Uses											
Legislative											
Board of Supervisor's - Fees	1,000	1,000	1,000	-	1,000	2,000	1,000	1,000	8,000	12,000	67%
Board of Supervisor's - Taxes	77	77	77	-	77	153	77	77	612	918	67%
Executive											
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	26,667	40,000	67%
Financial and Administrative											
Audit Services	-	-	4,100	-	-	-	-	-	4,100	4,100	100%
Accounting Services	-	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	18,000	-	-	-	-	-	18,000	18,000	100%
Arbitrage/Bond Reamortization	-	1,000	-	-	-	-	-	-	1,000	2,000	50%
Other Contractual Services											
Legal Advertising	-	297	-	-	-	-	-	-	297	1,200	25%
Trustee Services	-	3,400	-	-	-	5,859	-	-	9,258	9,300	100%
Dissemination	-	-	-	-	-	-	-	-	-	-	N/A
Bond Amortization Schedules	-	250	-	-	-	-	-	-	250	-	N/A
Property Appraiser/Tax Collector Fees	-	1,216	-	-	-	-	-	-	1,216	1,300	94%
Bank Services	36	34	36	37	33	21	25	26	248	500	50%
Travel and Per Diem											
	-	-	-	-	-	-	-	-	-	-	N/A

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2022

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Communications & Freight Services											
Postage, Freight & Messenger	-	133	64	-	80	74	140	84	575	800	72%
Insurance	-	7,170	-	-	-	-	-	-	7,170	7,000	102%
Printing & Binding	-	635	-	-	263	573	340	223	2,033	2,200	92%
Website Maintenance	50	50	50	-	50	50	-	-	250	1,200	21%
Office Supplies	-	-	-	-	-	-	-	-	-	-	N/A
Subscription & Memberships	-	175	-	-	-	-	-	-	175	175	100%
Legal Services											
Legal - General Counsel	-	4,388	-	1,138	-	-	1,045	560	7,130	15,000	48%
Legal - Encroachments	-	-	-	-	1,358	-	1,212	381	2,951	-	N/A
Other General Government Services											
Engineering Services - General Fund	-	1,898	-	-	-	-	-	-	1,898	5,000	38%
Asset Maps/Cost Estimates	-	-	-	-	-	-	-	-	-	2,500	0%
Asset Administrative Services	-	833	833	-	833	1,667	833	833	5,833	10,000	58%
Reserve Analysis	-	7,250	-	-	-	-	-	-	7,250	-	N/A
Encroachment Agreements	-	-	618	-	-	-	-	-	618	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	4,496	33,138	28,111	4,508	7,026	13,730	8,005	6,517	105,530	133,193	79%
Stormwater Management Services											
Professional Services											
Asset Management	-	2,983	2,983	-	2,983	5,967	2,983	2,984	20,884	35,800	58%
NPDES	-	-	-	-	-	-	-	-	-	3,000	0%
Mitigation Monitoring	-	2,393	-	-	-	850	-	-	3,243	-	N/A
Utility Services											
Electric - Aeration Systems	-	764	-	546	550	553	1,191	583	4,187	4,800	87%
Repairs & Maintenance											
Lake System											
Aquatic Weed Control	-	5,438	4,752	-	10,940	4,752	10,496	-	36,378	76,000	48%
Lake Bank Maintenance	-	-	-	-	-	-	4,001	-	4,001	3,000	133%
Water Quality Testing	-	-	-	-	-	-	-	-	-	14,300	0%
Water Control Structures	-	4,500	-	-	-	-	4,000	7,800	16,300	25,000	65%

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2022

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Grass Carp Installation	-	-	-	-	-	-	-	-	-	-	N/A
Litoral Shelf Barrier/Replanting	-	-	-	-	-	-	-	-	-	-	N/A
Cane Toad Removal	-	3,300	3,000	-	2,900	6,300	3,600	3,600	22,700	36,000	63%
Midge Fly Control	-	-	4,660	-	-	9,150	-	4,660	18,470	19,600	94%
Aeration System	-	750	1,444	-	-	-	-	-	2,194	12,000	18%
Fish Re-Stocking	-	-	-	-	-	-	-	-	-	-	N/A
Wetland System											
Routine Maintenance	-	3,134	4,803	-	6,268	4,134	3,228	-	21,567	48,100	45%
Water Quality Testing	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay											
Aeration Systems	-	-	1,331	-	5,050	-	4,710	-	11,092	16,000	69%
Littortal Shelf Replanting/Barrier	-	-	-	-	-	-	-	-	-	-	N/A
Lake Bank Restoration	-	-	-	-	-	-	-	-	-	-	N/A
Turbidity Screens	-	-	-	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	500	600	-	1,400	2,050	52,756	11,175	68,481	118,800	58%
Contingencies	-	-	-	-	-	-	-	-	-	108,000	0%
Sub-Total:	-	23,762	23,573	546	30,092	33,755	86,965	30,801	229,495	520,400	44%
Other Current Charges											
Hendry County - Panther Habitat Taxes	-	-	-	-	-	-	-	-	-	500	0%
Reserves for General Fund											
Water Management System	-	-	-	-	-	-	-	-	-	105,000	0%
Disaster Relief Reserve	-	-	-	-	-	-	-	-	-	95,000	0%
Sub-Total:	-	-	-	-	-	-	-	-	-	200,500	0%
Total Expenditures and Other Uses:	\$ 4,496	\$ 56,900	\$ 51,685	\$ 5,053	\$ 37,118	\$ 47,485	\$ 94,970	\$ 37,318	\$ 335,025	\$ 854,093	39%
Net Increase/ (Decrease) in Fund Balance	29,910	155,043	396,183	46,490	(20,850)	(38,923)	(54,182)	(32,052)	481,620	8,227	
Fund Balance - Beginning	320,696	350,606	505,649	901,833	948,323	927,473	888,550	834,368	320,696	320,696	
Fund Balance - Ending	\$ 350,606	\$ 505,649	\$ 901,833	\$ 948,323	\$ 927,473	\$ 888,550	\$ 834,368	\$ 802,316	802,316	\$ 328,923	

Miromar Lakes Community Development District
Debt Service Fund - Series 2012 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2022

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 79,641	0%
Interest Income											
Reserve Account	(10,240)	-	-	-	13,508	2	-	-	3,270	7,200	45%
Prepayment Account	-	0	0	0	-	0	-	-	1	-	N/A
Revenue Account	1	1	0	0	4	6	-	-	13	100	13%
Interest Account	-	-	-	-	0	-	-	-	0	-	N/A
Special Assessment Revenue											
Special Assessments - On-Roll	306	270,220	573,853	22,169	20,836	10,961	-	-	898,346	929,731	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	N/A
Net Inc (Dec) Fair Value Investments											
Refunding Bond Proceeds - 2022 Refinance	-	-	-	-	-	6,713,851	-	-	6,713,851	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ (9,932)	\$ 270,222	\$ 573,853	\$ 22,170	\$ 34,348	\$ 6,724,820	\$ -	\$ -	7,615,481	\$ 1,016,672	N/A
Expenditures and Other Uses											
Debt Service											
Principal Debt Service - Mandatory											
Series 2012 Bonds	-	-	-	-	-	-	-	7,665,000	7,665,000	\$ 525,000	1460%
Principal Debt Service - Early Redemptions											
Series 2012 Bonds	-	85,000	-	-	-	-	-	-	85,000	85,000	100%
Interest Expense											
Series 2012 Bonds	-	206,956	-	-	-	-	-	204,684	411,641	412,031	100%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	144,641	-	-	144,641	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 291,956	\$ -	\$ -	\$ -	\$ 144,641	\$ -	\$ 7,869,684	8,306,282	\$ 1,022,031	N/A
Net Increase/ (Decrease) in Fund Balance	(9,932)	(21,734)	573,853	22,170	34,348	6,580,179	-	(7,869,684)	(690,801)	(5,359)	
Fund Balance - Beginning	690,801	680,868	659,134	1,232,987	1,255,157	1,289,505	7,869,684	7,869,684	690,801	870,552	
Fund Balance - Ending	\$ 680,868	\$ 659,134	\$ 1,232,987	\$ 1,255,157	\$ 1,289,505	\$ 7,869,684	\$ 7,869,684	\$ -	-	\$ 865,193	

Miromar Lakes Community Development District
Debt Service Fund - Series 2015 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2022

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 193,689	0%
Interest Income											
Reserve Account	(11,275)	0	0	0	0	0	15,233	2	3,961	12,000	33%
Interest Account	-	-	-	-	-	-	0	0	0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	0	0	-	N/A
Prepayment Account	1	1	-	-	-	-	-	0	2	-	N/A
Revenue Account	3	3	2	2	4	4	4	4	25	20	125%
Special Assessment Revenue											
Special Assessments - On-Roll	180	158,919	337,489	13,038	12,254	6,446	4,933	3,963	537,222	546,703	98%
Special Assessments - Off-Roll	-	-	-	-	-	-	352,264	-	352,264	352,264	100%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	N/A
Net Inc (Dec) Fair Value Investments											
	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)											
	-	-	-	-	-	-	-	-	-	-	N/A
Bond Proceeds											
	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ (11,091)	\$ 158,923	\$ 337,491	\$ 13,040	\$ 12,258	\$ 6,450	\$ 372,435	\$ 3,969	\$ 893,475	\$ 1,104,676	N/A
Expenditures and Other Uses											
Debt Service											
Principal Debt Service - Mandatory											
Series 2015 Bonds	-	-	-	-	-	-	-	460,000	460,000	\$ 460,000	100%
Principal Debt Service - Early Redemptions											
Series 2015 Bonds	-	155,000	-	-	-	-	-	-	155,000	200,000	78%
Interest Expense											
Series 2015 Bonds	-	231,500	-	-	-	-	-	227,625	459,125	453,000	101%
Original Issue Discount											
	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)											
	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 386,500	\$ -	\$ 687,625	1,074,125	\$ 1,113,000	N/A				
Net Increase/ (Decrease) in Fund Balance	(11,091)	(227,577)	337,491	13,040	12,258	6,450	372,435	(683,656)	(180,650)	(8,324)	
Fund Balance - Beginning	1,136,694	1,125,602	898,025	1,235,517	1,248,557	1,260,815	1,267,265	1,639,699	1,136,694	-	
Fund Balance - Ending	\$ 1,125,602	\$ 898,025	\$ 1,235,517	\$ 1,248,557	\$ 1,260,815	\$ 1,267,265	\$ 1,639,699	\$ 956,043	956,043	\$ (8,324)	

Prepared by:
JPWard and Associates, LLC

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

Description	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income						
Reserve Account	-	-	-	-	-	N/A
Interest Account	-	0	0	1	-	N/A
Sinking Fund Account	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	-	-	-	-	-	N/A
Escrow Fund Account	-	-	-	-	-	N/A
Special Assessment Revenue						
Special Assessments - On-Roll	-	8,388	6,738	15,127	-	N/A
Special Assessments - Off-Roll	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	N/A
Net Inc (Dec) Fair Value Investments	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	144,641	-	-	144,641	-	N/A
Total Revenue and Other Sources:	\$ 144,641	\$ 8,389	\$ 6,739	\$ 159,769	\$ -	N/A
Expenditures and Other Uses						
Debt Service						
Principal Debt Service - Mandatory						
Series 2022 Bonds	-	-	-	-	\$ -	N/A
Principal Debt Service - Early Redemptions						
Series 2022 Bonds	-	-	-	-	-	N/A
Interest Expense						
Series 2022 Bonds	-	-	-	-	-	N/A
Original Issue Discount						
	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	-	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	144,641	8,389	6,739	159,769	-	
Fund Balance - Beginning	-	144,641	153,030	-	-	
Fund Balance - Ending	\$ 144,641	\$ 153,030	\$ 159,769	159,769	\$ -	

**Miromar Lakes Community Development District
Capital Project Fund - Series 2022
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2022**

Description	March	April	May	Year to Date	Total Annual Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	-	\$ -
Interest Income					
Construction Account	-	-	-	-	-
Cost of Issuance	-	0	0	0	-
Refunding Bond Proceeds (2012 Bonds)	246,149	-	-	246,149	-
Contributions from Private Sources	-	-	-	-	-
Operating Transfers In (From Other Funds)	-	-	-	-	-
Total Revenue and Other Sources:	\$ 246,149	\$ 0	\$ 0	\$ 246,149	\$ -
Expenditures and Other Uses					
Executive					
Professional Management	5,000	-	-	\$ 5,000	\$ -
Assessment Roll Services	5,000	-	-	\$ 5,000	\$ -
Other Contractual Services					
Trustee Services	5,975	-	-	\$ 5,975	\$ -
Printing & Binding	-	-	-	\$ -	\$ -
Legal Services					
Legal - Series 2022 Bonds	93,750	-	-	\$ 93,750	-
Payment to Refunded Bonds Escrow Agent					
2022 Refinance	133,740	-	-	\$ 133,740	-
Capital Outlay					
Water-Sewer Combination-Construction	-	-	-	\$ -	\$ -
Stormwater Mgmt-Construction	-	-	-	\$ -	\$ -
Off-Site Improvements-CR 951 Extension	-	-	-	\$ -	\$ -
Construction in Progress	-	-	-	\$ -	-
Cost of Issuance					
Series 2022 Bonds	-	-	-	-	\$ -
Underwriter's Discount	-	-	-	\$ -	-
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures and Other Uses:	\$ 243,465	\$ -	\$ -	\$ 243,465	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ 2,684	\$ 0	\$ 0	\$ 2,684	-
Fund Balance - Beginning	\$ -	\$ 2,684	\$ 2,684	-	-
Fund Balance - Ending	\$ 2,684	\$ 2,684	\$ 2,684	\$ 2,684	\$ -

Prepared by:

JPWARD and Associates, LLC