



AGENDA

REGULAR MEETING



September 12, 2019



MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

September 4, 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, September 12, 2019, at 2:00 P.M.** at the **Beach Clubhouse, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913.**

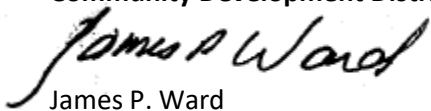
1. Call to Order & Roll Call
2. Consideration of Minutes:
 - I. August 8, 2019 – Regular Meeting
3. Staff Reports
 - a) Attorney
 - b) Engineer
 - c) Asset manager
 - I. July, 2019 Report
 - d) Manager
 - I. Financial Statements for the period ending July 31, 2019 (Unaudited)
4. Supervisor's Requests and Audience Comments
5. Adjournment

The second order of business is the consideration of the minutes of the August 8, 2019 regular meetings.

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, August 8, 2019, at 2:00 P.M. at the Beach Clubhouse, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913.

Present and constituting a quorum:

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

Also present were:

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

Audience:

Haley Hood
David Salco

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 2:03 p.m. and all Members of the Board were present at roll call.

SECOND ORDER OF BUSINESS

Consideration of Minutes

July 11, 2019 – Regular Meeting

Mr. Ward asked if there were any additions or corrections to the July 11, 2019 Regular Meeting Minutes. Mr. Ward asked if any could identify the Audience Member who was referenced on page 6 of the July 11, 2019 Meeting Minutes; none present could identify the Audience Member. Mr. Michael Weber noted on page 3, section II, the last sentence read "Dr. Herring noted...;" however, it should read "Mr. Weber noted..." He stated on page 6 it read "Mrs. Haley reported...;" however, this was incorrect. Mr. Ward agreed as Mrs. Haley was not present at the past Meeting. He indicated he would change this to read "Mr. Ward reported..."

On MOTION made by Ms. Mary LeFevre, seconded by Mr. Michael Weber, and with all in favor, the July 11, 2019 Regular Meeting Minutes were approved as amended.

THIRD ORDER OF BUSINESS**Consideration of Resolution 2019-8****Consideration of Resolution 2019-8 authorizing an encroachment agreement relating to Lot 2, Block "E-E" Miromar Lakes, Unit XII – Peninsula, Phase Two.**

Mr. Ward stated this Item was discussed at the previous Meeting. He asked if the property owner was present. Mrs. Haley Hood responded she was present. Mr. Ward asked if Mrs. Hood had a presentation in relation to the encroachment. Mrs. Hood responded she had pictures. Mr. Ward noted the Board had copies of Mrs. Hood's pictures.

Mr. Ward stated the plan was revised to move the wall which was behind the pool outside of the easement area; therefore, the only things encroaching into the easement were the steps down from the pool to the dock itself. He explained, as such, the plans were acceptable to the district and a Resolution was prepared authorizing an encroachment agreement. Mrs. Hood stated her builder asked her not to sign any contract which indicated the dock and steps would be required to be removed if there were any future changes in policy. Mr. Greg Urbancic indicated it was a possibility, albeit remote, the steps would be required to be removed to allow the District to perform necessary maintenance or improvements in the future. Mrs. Hood noted there were currently steps in place and asked if it was possible for the District to require the current steps to be removed for maintenance or improvements. Mr. Ward responded in the affirmative. He explained the District always attempted to work around such things; however, if absolutely necessary the steps could be removed.

Mr. Doug Ballinger noted there was a correction in section C of the Resolution; the word "maintenance" should actually be "maintain." Mr. Urbancic stated he would make this correction.

On MOTION made by Ms. Mary LeFevre seconded by Mr. Michael Weber, and with all in favor, Resolution 2019-8 was adopted as amended and the Chair was authorized to sign.

FOURTH ORDER OF BUSINESS**Staff Reports****a) Attorney**

Mr. Greg Urbancic reported on his way to today's meeting he received a four page demand letter from Mr. and Mrs. Hewes' new attorney which indicated the Hewes would "pursue all remedies available to obtain proper compensation." He stated he had not read through the letter in its entirety as of yet, but would send the letter to the Board Members. He asked the Board Members not to comment to each other regarding the matter. He indicated the argument was the District knew about the problem, were on notice regarding Mr. Hewes' specific issue, were responsible under the permit and should be responsible for the cost.

b) Engineer

Mr. Charlie Krebs stated he was contacted by the HOA President for Ravenna regarding preparation of sketch and legal descriptions to turn over the Ravenna water management system. He stated he wanted to ensure the CDD was consistent. He asked, when the CDD obtained the Bellini water management system, did the CDD obtain the lake in fee title or just an easement around the lake. Mr. Ward responded he was unsure. Mr. Krebs indicated he wished to handle Ravenna in the same manner as Bellini for consistency. Mr. Urbancic stated he would find this information for Mr. Krebs. Mr. Krebs noted the Ravenna HOA expressed a desire to turn over much of the water management system and main recreational lake. Mr. Ward stated, for purposes of clarity, Mr. Krebs was not representing the CDD in this matter and Mr. Krebs' comment was in respect to representation of the Ravenna Home Owner's Association. Mr. Krebs concurred and indicated he wished to obtain the proper information regarding the sketch and legal descriptions for the Ravenna HOA President.

c) Asset Manager

Mr. Ward noted Mr. Bruce Bernard was on vacation. Ms. LeFevre asked who was responsible for maintenance of the grass in the medians on Ben Hill Griffin. Mr. Ward responded in his discussions with Mr. Tim Byal (Mr. Byal was not present and could correct Mr. Ward's statement at a later date) he understood the County would take care of all vertical landscaping, as well as the grass in the median on Ben Hill Griffin. He noted Mr. Byal agreed the maintenance of the lawn in the median was subpar and Mr. Byal had brought this to the attention of the County on several occasions.

Mr. Refkin asked what section of Ben Hill Griffin Ms. LeFevre was referring to. Ms. LeFevre indicated she was referring to the medians near the main gate intersection. Discussion ensued regarding what sections of Ben Hill Griffin the CDD was responsible for, the Maintenance Agreement with the HOA including the interlocal responsibility for the Ben Hill Griffin median lawn, the agreement with the County regarding maintenance of the grass portion of the median, the County agreeing to eliminate the MSBU Overlay District which saved \$50,000 dollars a year in assessments, the flowers at the entrance being lovely, the grass looking terrible, the County doing a poor job of maintenance, the "clunkiness" of the agreement between the HOA and the County regarding maintenance, the agreement between the HOA and the County indicating the County would maintain sod within the right-of-way and installed landscape improvements within the right-of-way, the failure of the sprinkler system and death of the landscaping, whether the HOA had a responsibility to inform the CDD prior to making such agreements, and the increased landscaping assessment.

Mr. Refkin noted he had many questions for Mr. Byal for the next Meeting regarding the landscaping assessment. Ms. LeFevre stated as she understood, the landscaping portion of the assessment was low; however, the quarterly fee was not just landscaping and the increase was the result of beach maintenance requirements. Mr. Refkin stated he wished to see a breakdown of the assessment fees, for himself and the residents. Mr. Ward stated he was unsure, but it was possible the County was performing minimal maintenance and the HOA was coming in to perform any additionally necessary maintenance. Mr. Refkin asked for this subject to be added to next Meeting's Agenda. Mr. Ward agreed.

Ms. LeFevre noted the CDD was 649% over budget for irrigation (page 5 of the General Fund); year-to-date was a little over \$8,000 dollars and the annual budget was \$1,250 dollars. Mr. Ward stated he believed this might be a coding error, but he would investigate.

d) Manager

I. Financial Statements for the period ending June 30, 2019 (Unaudited)

Ms. LeFevre asked about the legal advertising portion of the Budget at \$1,756 dollars in June. Mr. Ward responded this was the legal advertising for the Budget. Ms. LeFevre noted \$1,756 was over budget. Mr. Ward concurred and explained the Legislature had a bill, which did not pass, which would have released legal entities from the newspaper advertisement requirement. He noted as a result newspaper rates had significantly risen.

Ms. LeFevre asked about the arbitrage rebate service (page 3) which was higher than budgeted as well. Mr. Ward explained the CDD had two bond issues and each year the CDD was required to perform a calculation which benched the amount of interest earned on all accounts against the interest rate paid on the bonds. He noted he had a company which performed the arbitrage rebate calculations. He stated every five years, if more money was made on the bond accounts than was paid on the interest, the additional money would be rebated to the federal government (this had not happened in 20 years). He stated the normal fee for arbitrage rebate services was \$500 dollars per year per bond issue, so this number should only be \$1,000 dollars. He stated he believed the number difference may be related to a time overlap, as he had changed the time of year in which the arbitrage rebate calculations were performed.

FIFTH ORDER OF BUSINESS

Supervisor's Requests and Audience Comments

There were no Supervisor's Requests or Audience Comments.

SIXTH ORDER OF BUSINESS

Adjournment

Mr. Ward adjourned the meeting at 2:36 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: August 1, 2019
To: James P. Ward- District Manager
From: Bruce Bernard - Field Asset Manager
Subject: Miromar Lakes CDD – July 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
Municipal Engineering
Planning
Redevelopment
Surveying & Mapping
Traffic Engineering
Transportation Planning
Urban Design
Water/Wastewater
Treatment Facilities
Website Development/
Computer Graphics

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1800 Eller Drive
Suite 600
Fort Lauderdale, FL
33316
954.921.7781 phone
954.921.8807 fax

Lake Maintenance

The CDD contractor (Dragonfly Pond Services) has completed the remaining lake bank erosion restoration improvements project scheduled for the 2019 capital program. Porta Romano was the last neighborhood in this year's erosion capital improvement program, and it was completed ahead of July 31st, 2019.

Lake littoral shelf planting will commence in September of this year in the Siena neighborhood. Plantings are proposed adjacent to the residential lake banks within the subdivision / neighborhood. Planting approval has already been conveyed by the HOA for the installations.

Stormwater Maintenance

The CDD contractor (M.R.I.) will be completing the cleaning of 48 drainage structures identified within this year's Phase 1 drainage maintenance program. Two (2) additional structures were cleaned in the Caprini neighborhood after an inspection revealed a buildup of mulch and leaves within these drainage structures which was resulting in slowing water displacement. CDD staff is in the process of inspecting and probing all structures previously cleaned in this year's program to ensure the proper removal of the silt and debris from the drainage structures.



Civil Engineering/Roadway
& Highway Design
Coastal Engineering
Code Enforcement
Construction Engineering
& Inspection (CEI)
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Facilities Management
Geographic Information
Systems (GIS)
Indoor Air Quality
Land Development
Landscape Architecture
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Planning
Redevelopment
Surveying & Mapping
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1800 Eller Drive
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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 twelve of the fourteen subdivisions to be repaired.

Miromar Lakes Community Development District

Financial Statements

August 31, 2019



Visit our web site: www.miromarlakescdd.org

Prepared by:

JPWARD AND ASSOCIATES, LLC

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Suite 1

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Miromar Lakes Community Development District

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**Miromar Lakes Community Development District
Balance Sheet
for the Period Ending August 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	\$ 508,124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 508,124
Debt Service Fund							
Interest Account	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-
Reserve Account	-	375,988	635,038	-	-	-	1,011,026
Revenue	-	219,357	588,415	-	-	-	807,772
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	-	-	-	1,820,861	-	-	1,820,861
Amount to be Provided by Debt Service Funds	-	-	-	21,834,139	-	-	21,834,139
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	36,514,917	-	36,514,917
Total Assets	\$ 508,124	\$ 596,025	\$ 1,224,836	\$ 23,655,000	\$ 36,514,917	\$ -	\$ 62,498,903

Miromar Lakes Community Development District
Balance Sheet
for the Period Ending August 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	-	(438,228)	(1,298,716)	-	-	(1,736,944)
Unassigned						
Beginning: October 1, 2018 (Audited)	191,506	-	-	-	-	191,506
Results from Current Operations	316,618	-	-	-	-	316,618
Total Fund Equity and Other Credits	\$ 508,124	\$ 596,025	\$ 1,224,836	\$ -	\$ 36,514,917	\$ 38,843,902
Total Liabilities, Fund Equity and Other Credits	\$ 508,124	\$ 596,025	\$ 1,224,836	\$ 23,655,000	\$ 36,514,917	\$ 62,498,902

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest														
Interest - General Checking	8	8	34	23	20	22	23	23	19	18	-	198	300	66%
Special Assessment Revenue														
Special Assessments - On-Roll	(2,061)	132,927	463,242	16,850	19,376	8,527	8,011	5,901	11,596	-	-	664,368	660,386	101%
Special Assessments - Off-Roll	63,304	-	-	-	-	-	126,608	-	-	63,304	-	253,216	253,216	100%
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	\$ 8,549	\$ 134,642	\$ 5,924	\$ 11,615	\$ 63,322	\$ -	926,906	\$ 913,902	101%
Expenditures and Other Uses														
Legislative														
Board of Supervisor's - Fees	1,000	-	2,000	-	800	1,200	1,000	1,000	1,000	1,000	-	9,000	12,000	75%
Board of Supervisor's - Taxes	77	-	153	-	61	92	77	77	77	77	-	689	918	75%
Executive														
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,588	3,078	3,333	-	33,333	40,000	83%
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	-	-	-	500	-	-	-	2,500	1,000	250%
Other Contractual Services														
Legal Advertising	-	-	-	-	-	-	-	-	1,756	-	-	1,756	1,200	146%
Trustee Services	-	-	3,400	-	-	5,859	-	-	-	-	-	9,258	7,900	117%
Property Appraiser/Tax Collector Fees	-	-	1,804	-	-	-	-	-	-	-	-	1,804	2,400	75%
Bank Services	32	52	34	36	35	33	35	46	36	34	-	372	550	68%
Travel and Per Diem														
Communications & Freight Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	134	56	58	66	46	57	-	129	58	56	-	660	400	165%
Insurance	5,778	-	-	-	-	-	-	-	-	-	-	5,778	5,800	100%
Printing & Binding	249	67	106	249	196	198	-	163	-	379	-	1,609	1,200	134%
Website Maintenance	50	50	50	50	50	50	-	100	50	50	-	500	1,000	50%
Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Subscription & Memberships	175	-	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services														
Legal - General Counsel	-	2,276	4,078	-	5,866	1,186	-	1,414	358	6,317	-	21,494	30,000	72%

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
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	-	-	5,650	664	518	-	10,089	15,000	67%
NPDES	-	-	-	-	-	-	-	-	-	-	-	-	250	0%
Asset Administration Services	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Center Place	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
GIS Services	-	-	-	-	-	-	-	-	6,800	-	-	6,800	-	N/A
Sub-Total:	11,328	8,110	33,016	9,599	10,805	12,009	4,445	12,667	13,876	11,764	-	127,617	182,993	70%
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	4,492	-	4,492	11,852	4,492	-	34,310	34,800	99%
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Utility Services														
Electric - Aeration Systems	-	38	388	1,030	566	381	457	1,050	37	307	-	4,253	4,400	97%
Lake System														
Aquatic Weed Control	-	-	-	-	-	4,162	-	8,324	4,162	4,162	-	20,810	56,500	37%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Water Quality Testing	-	-	-	-	-	8,620	-	3,500	4,310	-	-	16,430	13,840	119%
Water Control Structures	-	-	-	560	-	-	-	-	-	-	-	560	24,000	2%
Grass Carp Installation	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Litoral Shelf Barrier/Replanting	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Aeration System	-	-	-	-	-	-	-	2,158	-	-	-	2,158	2,000	108%
Wetland System														
Routine Maintenance	-	7,546	7,546	7,546	7,546	3,384	-	6,768	3,384	3,384	-	47,104	42,100	112%
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay														
Aeration Systems	-	-	-	-	-	-	-	10,800	-	-	-	10,800	10,800	100%

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
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	1,750	-	131,313	-	63,475	-	210,040	223,894	94%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Sub-Total:	4,492	9,184	13,976	9,905	17,695	22,788	457	168,404	23,745	75,820	-	346,466	438,634	79%
Landscaping Services														
Professional Management														
Asset Management	-	-	-	-	-	-	-	-	-	-	-	-	9,300	0%
Utility Services														
Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Irrigation Water	2,703	-	-	2,703	-	-	-	2,703	-	2,703	-	10,811	1,250	865%
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	-	-	2,703	-	2,703	-	136,205	292,275	47%
Total Expenditures and Other Uses:	\$ 21,012	\$ 48,302	\$ 107,093	\$ 51,781	\$ 30,720	\$ 34,797	\$ 4,902	\$ 183,773	\$ 37,621	\$ 90,287	\$ -	\$ 610,288	\$ 913,902	67%
Net Increase/ (Decrease) in Fund Balance	40,239	84,633	356,182	(34,907)	(2,200)	(26,248)	129,740	(177,850)	(26,007)	(26,964)	-	316,618	-	
Fund Balance - Beginning	191,506	231,746	316,379	672,561	637,654	635,453	609,205	738,945	561,095	535,089	508,124	191,506	526,359	
Fund Balance - Ending	\$ 231,746	\$ 316,379	\$ 672,561	\$ 637,654	\$ 635,453	\$ 609,205	\$ 738,945	\$ 561,095	\$ 535,089	\$ 508,124	\$ 508,124	508,124	\$ 526,359	

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

Description	October	November	December	January	February	March	April	May	June	July	August	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	4	4	4	4	4	-	3,700	7,200	51%
Prepayment Account	287	575	1	1	1	-	-	-	-	1	-	866	4,500	N/A
Revenue Account	325	383	4	343	1,408	1,299	1,479	1,472	330	335	-	7,377	-	#DIV/0!
Interest Account	-	-	-	-	-	1	3,601	1	1	-	-	3,605	-	N/A
Special Assessment Revenue														
Special Assessments - On-Roll	2,061	181,736	633,337	23,038	26,490	11,658	10,952	8,067	15,854	-	-	913,194	902,776	101%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	14,580	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)														
Total Revenue and Other Sources:	\$ 6,304	\$ 182,730	\$ 633,346	\$ 23,386	\$ 27,903	\$ 12,962	\$ 16,037	\$ 9,545	\$ 16,189	\$ 340	\$ -	928,741	\$ 1,339,056	N/A
Expenditures and Other Uses														
Debt Service														
Principal Debt Service - Mandatory														
Series 2012 Bonds	-	-	-	-	-	-	-	460,000	-	-	-	460,000	\$ 460,000	100%
Principal Debt Service - Early Redemptions														
Series 2012 Bonds	-	410,000	-	-	-	-	-	-	-	-	-	410,000	410,000	N/A
Interest Expense														
Series 2012 Bonds	-	253,888	-	-	-	-	-	243,081	-	-	-	496,969	469,056	106%
Operating Transfers Out (To Other Funds)														
Total Expenditures and Other Uses:	\$ -	\$ 663,888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 703,081	\$ -	\$ -	\$ -	1,366,969	\$ 1,339,056	N/A
Net Increase/ (Decrease) in Fund Balance	6,304	(481,157)	633,346	23,386	27,903	12,962	16,037	(693,536)	16,189	340	-	(438,228)	-	
Fund Balance - Beginning	1,034,253	1,040,556	559,399	1,192,745	1,216,131	1,244,034	1,256,995	1,273,032	579,496	595,685	596,025	1,034,253	870,552	
Fund Balance - Ending	\$ 1,040,556	\$ 559,399	\$ 1,192,745	\$ 1,216,131	\$ 1,244,034	\$ 1,256,995	\$ 1,273,032	\$ 579,496	\$ 595,685	\$ 596,025	\$ 596,025	596,025	\$ 870,552	

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

Description	October	November	December	January	February	March	April	May	June	July	August	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	19	22	21	22	21	-	6,375	12,000	53%
Interest Account	-	-	-	-	-	-	6,000	-	-	-	-	6,000	-	N/A
Prepayment Account	932	1,867	2	2	2	2	2	44	2	2	-	2,859	2,400	N/A
Revenue Account	744	873	306	532	1,183	1,084	1,226	1,802	976	945	-	9,671	4,000	N/A
Special Assessment Revenue														
Special Assessments - On-Roll	-	107,194	373,563	13,588	15,625	6,876	6,460	4,758	9,351	-	-	537,416	532,599	101%
Special Assessments - Off-Roll	-	-	-	-	-	-	742,351	-	-	-	-	742,351	742,351	100%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)														
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 7,774	\$ 110,047	\$ 373,890	\$ 14,142	\$ 16,832	\$ 7,982	\$ 756,061	\$ 6,625	\$ 10,351	\$ 967	\$ -	\$ 1,304,671	\$ 2,603,350	N/A
Expenditures and Other Uses														
Debt Service														
Principal Debt Service - Mandatory														
Series 2015 Bonds	-	-	-	-	-	-	-	560,000	-	-	-	560,000	\$ 560,000	100%
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	-	-	-	-	-	350,825	-	-	-	733,388	733,350	100%
Operating Transfers Out (To Other Funds)														
Total Expenditures and Other Uses:	\$ -	\$ 1,692,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 910,825	\$ -	\$ -	\$ -	2,603,388	\$ 2,603,350	N/A
Net Increase/ (Decrease) in Fund Balance	7,774	(1,582,516)	373,890	14,142	16,832	7,982	756,061	(904,200)	10,351	967	-	(1,298,716)	-	
Fund Balance - Beginning	2,523,552	2,531,326	948,811	1,322,701	1,336,843	1,353,675	1,361,656	2,117,718	1,213,517	1,223,869	1,224,836	2,523,552	-	
Fund Balance - Ending	\$ 2,531,326	\$ 948,811	\$ 1,322,701	\$ 1,336,843	\$ 1,353,675	\$ 1,361,656	\$ 2,117,718	\$ 1,213,517	\$ 1,223,869	\$ 1,224,836	\$ 1,224,836	1,224,836	\$ -	