

Miromar Lakes Community Development District

Lee County, FL

Meeting Agenda October 8, 2026

PFM Management Services LLC

James P. Ward | Vivian Carvalho
District Manager

3501 Quadrangle Blvd., Suite 270
Orlando, FL 32817

Phone: 954.658.4900 | 407.723.5945



Miromar Lakes Community Development District

www.MiromarLakescdd.org

Board of Supervisors

Alan Refkin, Chairman
Michael T. Weber, Vice Chairman
Doug Ballinger, Assistant Secretary
Mary LeFevre, Assistant Secretary
Patrick J. Reidy, Assistant Secretary

James P. Ward, District Manager
Vivian Carvalho, District Manager
wardj@pfm.com | carvalhov@pfm.com
Phone: (954) 658-4900 | (407) 723-5945
3501 Quadrangle Boulevard, Suite 270
Orlando, Florida 32817

Meeting Link: <https://pfmcdd.webex.com/pfmcdd/j.php?MTID=mfa1ed02e9c419abe6a657e4b9b7499b3>

Phone: (844) 621-3956; Code: **2534 673 6161**; Event Password: **Jpward**

OCTOBER 2026

M	T	W	T	F	S	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

The Public is provided with two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes unless further time is granted by the Presiding Officer. All remarks should be addressed to the Board as a body and not to any member of the Board or staff. Please state your name and the name of the entity represented (if applicable) and the item on the agenda to be addressed.

Pursuant to Florida Statutes 286.0105, if a person decided to appeal any decision made by the body with respect to any matter considered at such meeting, he or she will need a record of the proceedings, and for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes testimony and evidence upon which the appeal is to be based.



The following is the agenda for the upcoming Meeting of the Board of Supervisors for the Miromar Lakes Community Development District ("District"), scheduled to be held at **2:00 p.m. on Thursday, October 8, 2026**, Miromar Lakes Beach and Golf Club, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913.

AGENDA

1. Call to Order & Roll Call.
2. Notice of Advertisement of Fiscal Year 2027 Board of Supervisors Meeting Dates and Times.
Pages 5-7
3. Minutes:
 - I. September 10, 2026 – Regular Meeting.
Pages 8-12
4. Staff Reports.
 - I. District Attorney
 - II. District Engineer
 - III. District Asset Manager
 - a) Asset Manager's Report October 1, 2026.
 - IV. District Manager
 - a) **Meeting Dates for Fiscal Year 2026-2027:**
 - NEXT MEETING: **Thursday, November 12, 2026**, Regular Meeting.
 - b) Commission on Ethics Required Annual Ethics Training Memorandum.
 - c) Financial Statements for the period ending August 31, 2026 (unaudited).
Pages 13-53
5. Supervisors' Requests.
 - I. Supervisor LeFevre: Status of Landscaping updates from Master Homeowners Association.
Pages 54-56
6. Public Comments for Non-Agenda items.

These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.
7. Adjournment.



Meeting Schedule – FY 2027

Thursday, October 8, 2026

Thursday, November 12, 2026

Thursday, December 10, 2026

Thursday, January 14, 2027

Thursday, February 11, 2027

Thursday, March 11, 2027

Thursday, April 8, 2027

Thursday, May 13, 2027

Thursday, June 10, 2027

Thursday, July 8, 2027

Thursday, August 12, 2027

Thursday, September 9, 2027

This portion of the agenda is provided for a more comprehensive explanation of the items for consideration by the Board of Supervisors during the meeting.

Item 3: Minutes – September 10, 2026 – Regular Meeting.

Item 4: Staff Reports: Staff Reports are an opportunity to communicate to the Board of Supervisors on matters that did not require Board action or that did not appear on the Agenda and the Professional Staff deemed this to be of a matter that was to be brought to the attention for action or informational purposes of the Board of Supervisors before the ensuing Board of Supervisors Meeting.

Item 5: Supervisors' Requests.



Notice of Advertisement of Meeting

USA TODAY CO.



PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Katey Selchan
Katey Selchan
2301 NE 37th Street
Fort Lauderdale FL 33308

STATE OF WISCONSIN, COUNTY OF BROWN

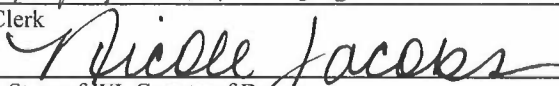
Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Advertising Representative of the News-Press, a daily newspaper published at Fort Myers in Lee County, Florida; that the attached copy of advertisement, being a Legal Ad in the matter of Govt Public Notices, was published on the publicly accessible website of Lee County, Florida, or in a newspaper by print in the issues of, on:

FNP Fort Myers News-Press 09/20/2026
FNP news-press.com 09/20/2026

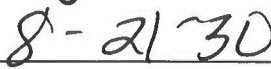
Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 09/20/2026



Legal Clerk


Notary, State of WI, County of Brown



My commission expires

Publication Cost:	\$269.02	
Tax Amount:	\$0.00	
Payment Cost:	\$269.02	
Order No:	12575163	# of Copies:
Customer No:	1126750	1
PO #:	LSAR0581151	

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NICOLE JACOBS
Notary Public
State of Wisconsin

**NOTICE OF MEETINGS
MIROMAR LAKES COMMUNITY
DEVELOPMENT DISTRICT**

The Fiscal Year 2027 Regular Meetings of the Board of Supervisors of the Miromar Lakes Community Development District, which covers the period October 1, 2026 through September 30, 2027, are scheduled to be held on the second Thursday of each month at **2:00 P.M.** at the **Miromar Lakes Beach and Golf Club, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913**, on the following dates:

October 8, 2026
November 12, 2026
December 10, 2026
January 14, 2027
February 11, 2027
March 11, 2027
April 8, 2027
May 13, 2027
June 10, 2027
July 8, 2027
August 12, 2027
September 9, 2027

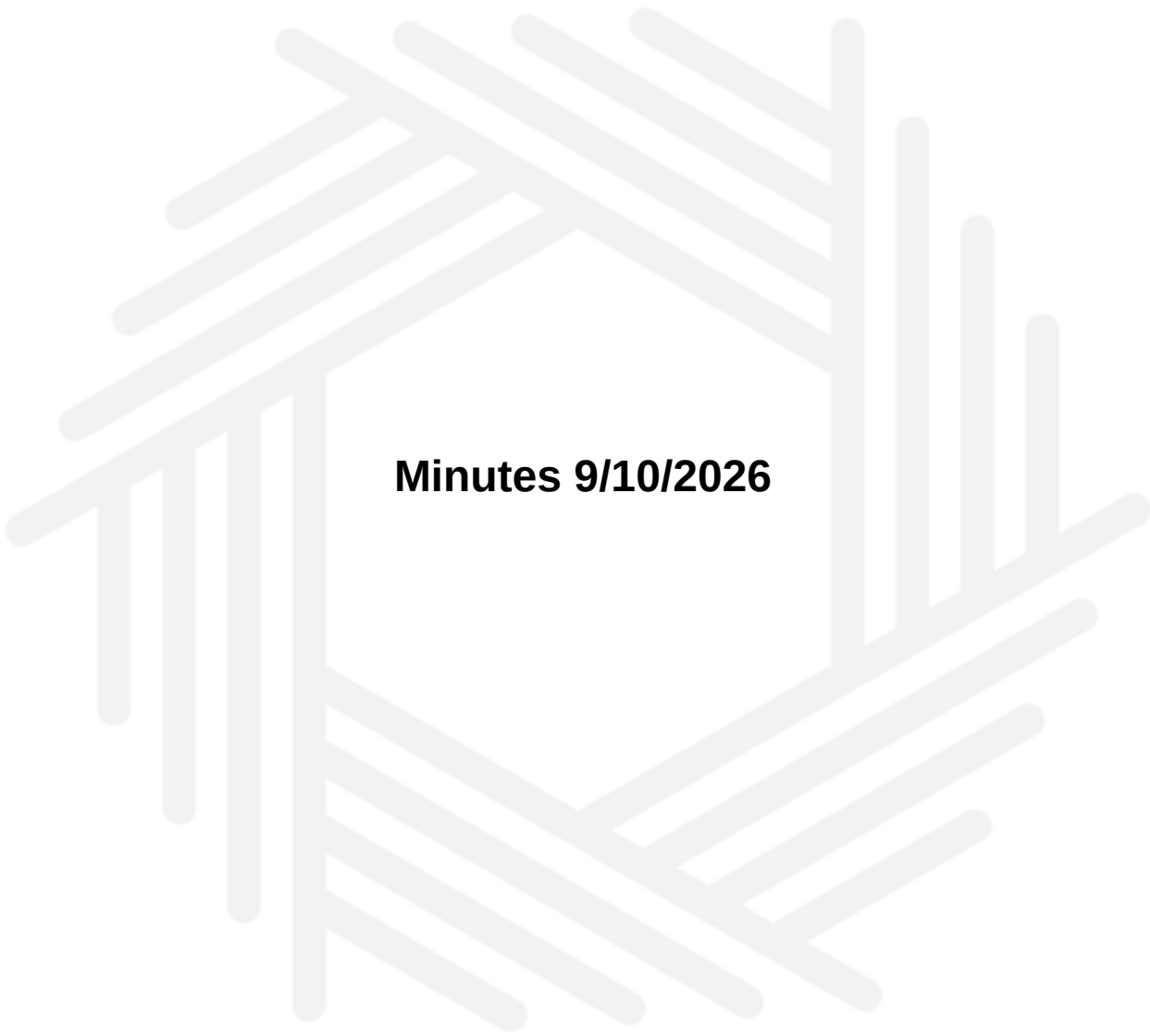
These meetings are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agendas for these meetings may be obtained by contacting the District's Management office by calling (954) 658-4900 or on the District's website at www.miromarlakescdd.org at least seven (7) days prior to the date of the meetings.

These meetings may be cancelled or continued to a date, time, and location specified on the record at the meeting.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at this meeting should contact the District Manager by telephone at (954) 658-4900 at least seven (7) days prior to the date of a particular meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770 for assistance in contacting the District Office.

If any person decides to appeal any decision made with respect to any matter considered at this meeting, such person will need a record of the proceeding and such person may need to ensure that a verbatim record of the proceeding is made at their own expense and which record includes the testimony and evidence on which the appeal is based.

Miromar Lakes Community Development District
James P. Ward, District Manager
September 20 2026
LSAR0581151



Minutes 9/10/2026

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

The Regular Meeting of the Board of Supervisors of the Miromar Lakes Community Development District was held on Thursday, September 10, 2026, at the Miromar Lakes Beach and Golf Club, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913. It began at 2:00 p.m. and was presided over by Mr. Alan Refkin, Chairperson, and James P. Ward as Secretary.

Present and constituting a quorum:

Alan Refkin	Chairperson
Michael Weber	Vice Chairperson
Doug Ballinger	Assistant Secretary
Patrick Reidy	Assistant Secretary
Mary LeFevre	Assistant Secretary

Also present were:

James P. Ward	District Manager w/PFM
Greg Urbancic	District Counsel
Vivian Carvalho	Senior District Manager w/PFM
Susan Singer	Senior Accountant w/PFM
Tanya Montgomery	Accountant w/PFM
Richard Freeman	Asset Manager w/CGA

Audience:

Heather Chapman

All residents' 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 Vivian Carvalho called the meeting to order at approximately 2:00 p.m. She reported all Members of the Board were present, constituting a quorum. She listed the Board Members and staff present as above.

SECOND ORDER OF BUSINESS

Consideration of Minutes

August 5, 2026 - Regular Meeting Minutes

Ms. Carvalho asked if there were any additions, corrections, or deletions to the minutes.

One correction was made.

On MOTION made by Mary LeFevre, seconded by Patrick Reidy, and with all in favor, August 5, 2026, Regular Meeting Minutes were approved as corrected.

THIRD ORDER OF BUSINESS

Staff Reports

I. District Attorney

No report.

II. District Engineer

No report.

III. District Asset Manager

a) Asset Manager's Report September 1, 2026

Mr. Richard Freeman reported the District was going through an audit (indecipherable). He reported an on-site inspection would be done on October 12, 2026.

Mr. Michael Weber asked if this was a normal or special audit.

Mr. Freeman explained the District was a co-permittee with Lee County as an MPDS holder since the waterway joined the river. He explained there were 32 districts and counties on the same permit and FDEP pulled four different entities from the permit to audit annually. He reviewed the information provided to FDEP for the audit including funds spent on pipe cleaning, lake banks, plantings, fisheries, etc. He noted it was simply the CDD's turn for an audit.

Mr. Ward asked how the submerged vegetation looked in lake 5 and lake 6.

Mr. Freeman responded the submerged vegetation was improving. (Indecipherable). He noted he did not receive as many complaints from boaters this month. He said he hoped to get through the summer with a good amount of submerged vegetation so the fish would have a sanctuary.

Mr. Michael Weber indicated he went boating this weekend and the vegetation was noticeably improved.

Mr. Ward stated he appreciated the quality of the Asset Manager's Report provided by Mr. Freeman. He asked about the cane toads.

Mr. Freeman responded the cane toads were still in full swing. (Indecipherable).

IV. District Manager**a) Meeting Dates for Fiscal Year 2026-2027:**

– **NEXT MEETING: Thursday, October 8, 2026, Regular Meeting**

b) Commission on Ethics Required Annual Ethics Training Memorandum**c) Financial Statements for the period ending July 31, 2026 (unaudited)****d) Financial Statements for the period ending August 31, 2026 (unaudited)**

Ms. Carvalho reported the next meeting was scheduled for October 8, 2026. She reminded the Board to complete the ethics training. She said the memo was sent out.

Mr. Weber stated he did not see the hyperlinks in the memo.

Mr. Ward showed the board where to find the hyperlinks.

Mr. Alan Refkin described how he completed the ethics training and where he found the hyperlinks.

Mr. Ward stated he would send the hyperlink to Mr. Weber separately.

Discussion continued regarding the ethics training videos.

Ms. Carvalho asked if there were any questions regarding the financial statements.

Mr. Patrick Reidy asked about the assessments.

Mr. Ward stated the CDD was at 97%, so the assessments were pretty much fully collected.

Mr. Reidy stated the CDD had about \$58,000 dollars in interest collected in July. He said he believed the CDD would hit its target. He noted the residents were paying \$729 dollars in operating costs which was excellent, and this year the CDD was adding (indecipherable) to the reserve account.

Ms. Mary LeFevre asked if PFM had any insight into how much the CDD should have in its reserve account.

Ms. Carvalho noted CDDs were not required to have a reserve study completed by statute. She said it was recommended to have a reserve study done, however, and once this was done, the standard would be set for the reserve account. She asked if the CDD had a reserve study done yet.

Mr. Ward responded in the negative. He noted every CDD was different and had different amounts in reserve accounts. He said the state did not have a standard amount for reserve accounts, nor a standard method to determine how much should be in a reserve account; each CDD had to make this determination on its own.

Discussion ensued regarding past hurricanes and how much was spent in the past; how much might be needed in the future; how to figure out how much needed to be in the account; and possibly reducing the assessment rate after the reserve account goal was met.

FOURTH ORDER OF BUSINESS**Supervisor's Requests****Supervisor LeFevre: Status of Landscaping updates from Master Homeowners Association.**

Ms. Mary LeFevre had no updates.

Ms. Carvalho asked if there were any Supervisor's Requests; there were none. She asked if Mr. Charlie Krebs was present.

Mr. Ward responded Mr. Krebs was not present.

FIFTH ORDER OF BUSINESS**Public Comments for Non-Agenda Items**

Ms. Carvalho asked if there were any public comments.

Ms. Heather Chapman indicated planting was done in the 100-acre berm, and more would be done within the next 30 days. (Indecipherable).

SIXTH ORDER OF BUSINESS**Adjournment**

The meeting was adjourned at approximately 2:17 p.m.

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

Miromar Lakes Community Development District

James P. Ward, Secretary

Alan Refkin, Chairman



Asset Manager's Report

***MIROMAR LAKES
COMMUNITY DEVELOPMENT DISTRICT***

**Monthly Asset Manager's Report
September, 2026**

Prepared For:

James Ward
District Manager

Prepared By:

Richard Freeman



Calvin, Giordano & Associates, Inc.

A SAFEbuilt[®] COMPANY

CGA Project No. 13-5692

October 1, 2026

**MIROMAR LAKES
COMMUNITY DEVELOPMENT DISTRICT**

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**MIROMAR LAKES
COMMUNITY DEVELOPMENT DISTRICT**

I. PURPOSE

The purpose of this report is to provide the District Manager with an update on recent inspection-related activities. We will continue to provide updated monthly inspection reports on the status of ongoing field activities.

II. CURRENT ASSET UPDATES

1. Aquatic Maintenance
2. Fishery Management
3. Cane Toad Program
4. Landscape Maintenance
5. Location Map

1. Aquatic Maintenance

The District's aquatic contractor completed scheduled inspections and maintenance activities throughout the community during September. Efforts remained focused on shoreline vegetation management, selective aquatic weed control, and preserving the health of desirable littoral plantings. Key activities included:

- Shoreline grasses and broadleaf weeds were treated throughout the community, with multiple follow-up applications performed where necessary.
- Select lakes received algae treatments in areas exhibiting elevated growth.
- Lake dye and beneficial bacteria applications were completed in targeted lakes to improve water quality and support biological balance.
- Approximately 3,650 replacement littoral plants were installed in Lakes 6M and 6N to restore shoreline vegetation and stabilize exposed banks.
- All drainage ditches (DD1 through DD6) were inspected during the reporting period.

NPDES Audit Update

The District's ongoing NPDES audit through FDEP remains in progress. District staff has been in regular communication with FDEP regarding the documentation required as part of the audit process. The majority of the requested documentation has been submitted, and staff is currently awaiting confirmation from FDEP regarding whether any additional or outstanding documents are required.

As part of the next phase of the audit, District staff is scheduled to meet with FDEP on-site on October 12 at 12:00 p.m. The site inspection is expected to include a review of active construction site activities, the golf course maintenance facility, ongoing stormwater inlet inspection and maintenance practices, and dry detention areas.

District staff will continue coordinating with FDEP, providing any additional requested documentation, and addressing follow-up items identified during the on-site inspection.

Field Photos – September 2026



Lake with aerating fountain, viewed from the shoreline.



Current lake levels .



Current detention area conditions .



Rip-rap shoreline stabilization along a residential lake bank.



Current lake conditions .

September 2026 Quality Control Lake Report

Lake #	Treatment or Inspection Performed	Target	Treatment Date	Observations	Additional Tasks
Lake 1B	Treated	Grasses & Broadleafs	09/04/2026		
Lake 1A	Treated	Grasses & Broadleafs	09/04/2026		
Lake 1C	Treated	Grasses & Broadleafs	09/04/2026		
Lake 2A	Treated	Grasses & Broadleafs	09/04/2026		
Lake 3A	Treated	Grasses & Broadleafs	09/04/2026		
Lake 3B	Treated	Grasses & Broadleafs	09/04/2026		
Lake 3C	Treated	Algae	08/19/2026		
Lake 6R	Treated	Grasses & Broadleafs	08/19/2026		
Lake 6F	Treated	Grasses & Broadleafs	09/04/2026		
Lake 6L	Treated	Algae, Torpedo Grasses, Shoreline Weeds, Grasses & Broadleafs	08/19/2026, 08/24/2026, 09/09/2026		
Lake 6E	Inspected				
Lake 6D	Treated	Grasses & Broadleafs	08/26/2026		
Lake 6B	Treated	Grasses &	08/26/2026		

		Broadleafs			
Lake 6C	Treated	Grasses & Broadleafs	08/26/2026		
Lake 6K	Treated	Algae, Torpedo Grasses, Shoreline Weeds, Grasses & Broadleafs	08/19/2026, 08/24/2026, 08/26/2026, 09/09/2026		
Lake 6H	Treated	Grasses & Broadleafs	08/26/2026, 09/09/2026		
Lake 6J	Treated	Grasses & Broadleafs	08/19/2026, 09/09/2026		
Lake 6I	Treated	Grasses & Broadleafs	08/19/2026, 09/09/2026		
Lake 6A	Treated	Grasses & Broadleafs	08/26/2026, 09/09/2026		
Lake 6G	Treated	Grasses & Broadleafs	08/26/2026, 09/09/2026		
Lake 6M	Treated	Grasses & Broadleafs	08/19/2026, 09/09/2026		
Lake 6N	Treated	Grasses & Broadleafs	08/19/2026, 09/09/2026		
Lake 6O	Treated	Grasses & Broadleafs	08/19/2026, 09/09/2026		
Lake 6P	Treated	Grasses & Broadleafs	08/19/2026, 09/09/2026		
Drainage Ditch 1	Inspected				
Drainage Ditch 2	Inspected				
Drainage Ditch 3	Inspected				
Drainage Ditch 4	Inspected				
Drainage Ditch 5	Inspected				
Drainage Ditch 6	Inspected				
Lake 5/6 South	Treated	Grasses & Broadleafs	09/16/2026, 09/18/2026		9/16: beach areas. 9/18: sprayed from boat.
Lake 5/6 North (Lake Como)	Treated	Grasses, Broadleafs, Torpedo Grass & Shoreline Weeds	08/19/2026, 08/24/2026, 09/09/2026, 09/18/2026		08/24: sprayed beach areas. 9/18: sprayed from boat.
Fisheries: Vegetation Control: Ski Course & South Lake	Treated	Submersed Vegetation	Three days, ending 08/24/2026		
Fisheries	Began Mapping and Visual Inspection				

Following recent rainfall, District staff received a report of ongoing flooding near 18500 Miromar Lakes Blvd. W. District staff contacted the storm drain cleaning vendor to inspect the drainage system in this area and clean any structures determined to require maintenance. Following completion of the inspection and cleaning, District staff will continue to monitor the area during future rainfall events to confirm that the flooding issue has been resolved and determine whether any additional corrective action is necessary.

2. Fishery Management

On most of the lakes, we were focused on routine spraying for grasses and shoreline weeds. There were a few lakes that needed algae treatment as well. On the big lakes, we spent significant time spraying grasses and shoreline weeds as well, and also sprayed beach areas up high to clean them up as well.

Submersed weed treatments were performed more aggressively this past month. We targeted Illinois Pondweed in both lakes, but were mainly targeting the shallow areas in Lake Como that were causing difficulty for boaters. The large area north and west of the connector bridge was targeted, and inspection shows we had significant control. We also widened the control all around the slalom waterski course to minimize issues for skiers.

We began doing vegetation mapping on Lake Como, and will complete that as well as 5/6 South next week. A good note for the fishery is we saw many schools of shad in open water with schools of largemouth bass surface feeding on them. That is a very good sign that some of the fishery management programs are beginning to show real benefit.

3. Cane Toad Program

Tadpole activity was heavy across the property in September. Bellini, Vivaldi, and the lake north of the main gate were the most active. All three were worked several times during the month and again at the end, and all three were still producing when we finished.

Siena, Bellamare, Porto Romano, and Lagoon 4 also held tadpoles, mostly along the shallow banks. Males were calling at nearly every lake during inspections. Box traps were checked on every visit and stayed productive, with the best numbers near the lagoons.

September Totals:

- Larvae Strands Removed: 58
- Tadpoles Removed: ~2,400,000+
- Toads Removed: ~195–210

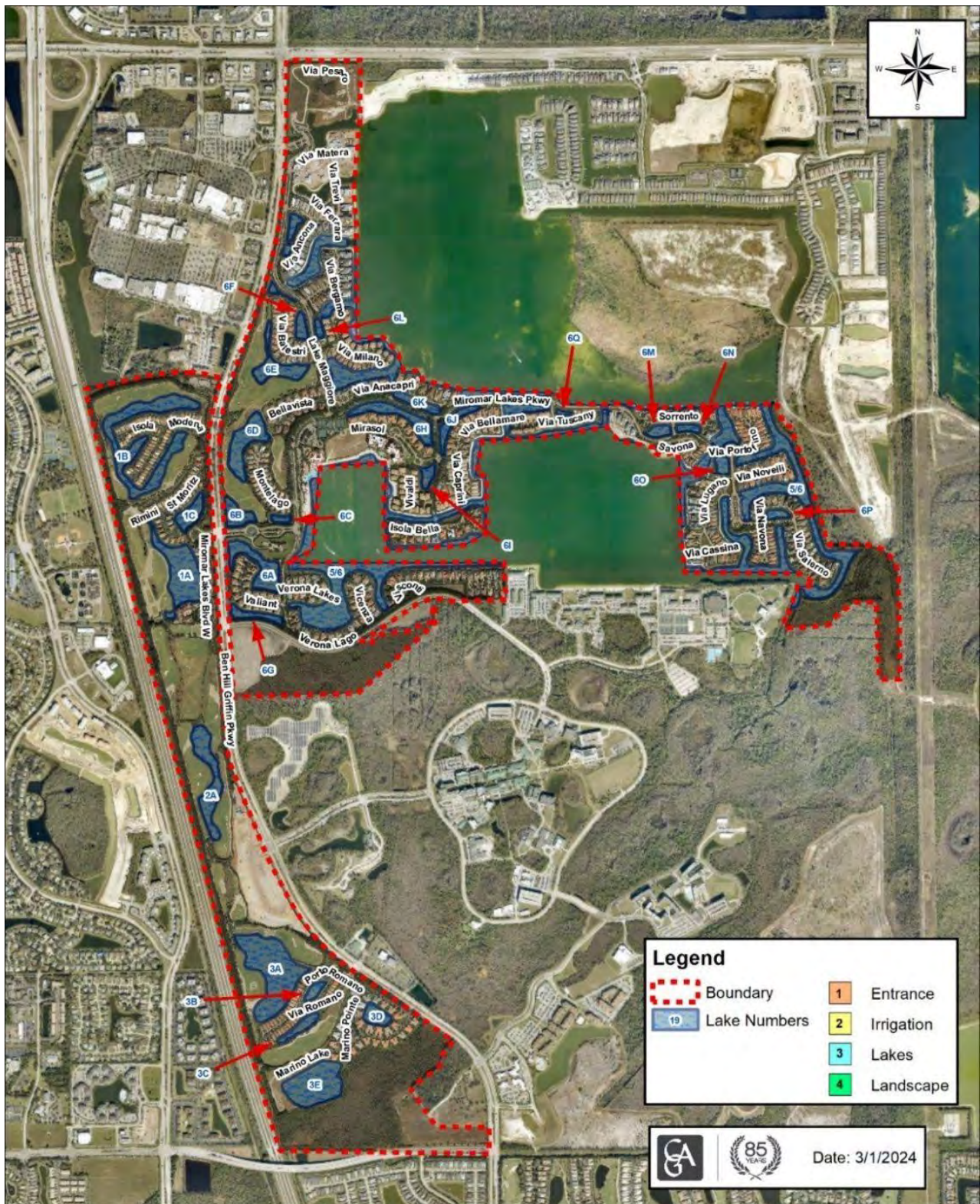
District staff and the contractor will continue intensive monitoring and removal efforts as breeding activity persists.

4. Landscape Maintenance

District staff continues to monitor the landscaping along I-75, Burnham Road, and the area near FGCU. The landscaping is currently thriving, particularly following the recent rainfall. No significant concerns were observed during the most recent inspection.

District staff will continue performing monthly inspections to monitor overall plant health, appearance, irrigation needs, and any maintenance items that may require attention.

5. Location Map



Miromar Lakes CDD - Engineer's Report Asset Map

Miromar Lakes CDD
Aquatic System
September 2026



Lake 1 A



Lake 1 B



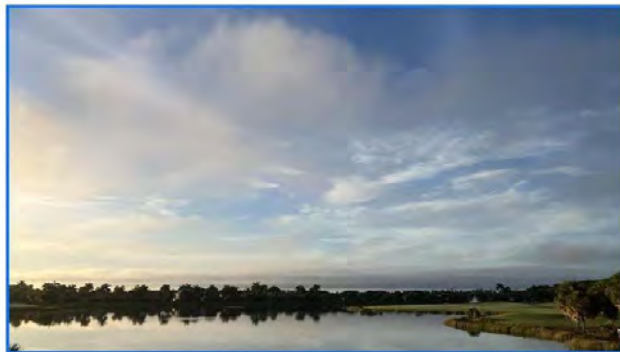
Lake 1 C



Lake 2 A



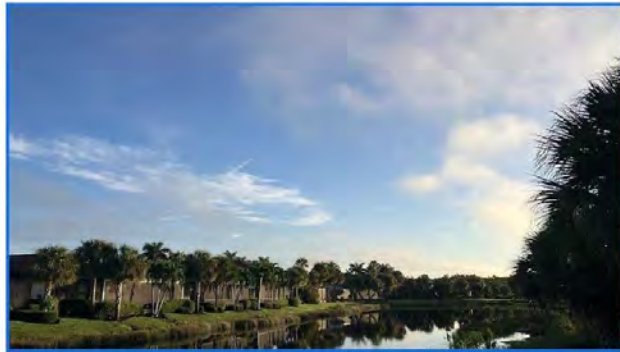
Lake 3 A



Lake 3 B



Lake 3 C



Lake 3 D



Lake 3 E



Lake 6 A



Lake 6 B



Lake 6 C



Lake 6 D



Lake 6 E



Lake 6 F



Lake 6 G



Lake 6 H



Lake 6 I



Lake 6 J



Lake 6 K



Lake 6 L



Lake 6 M



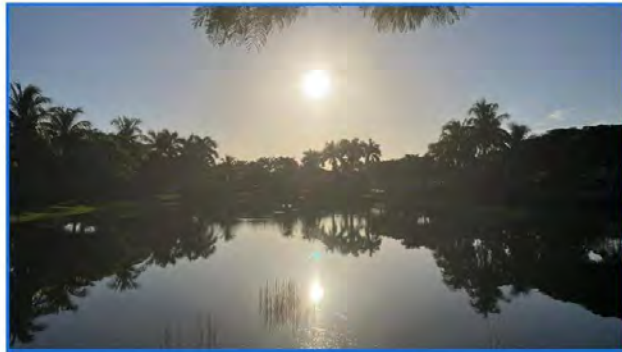
Lake 6 N



Lake 6 O



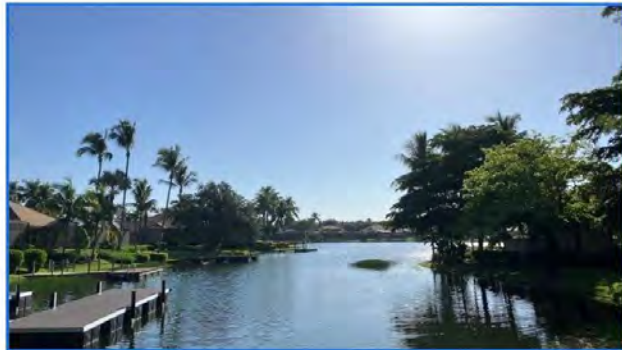
Lake 6 P



Lake 6 Q



Lake 5/6



Weir





Annual Ethics Training Memo

MEMO

District Manager: James P. Ward
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308
Phone: 954.658.4900
Email: Wardj@pfm.com

To: Board of Supervisors
From: James P. Ward
Date: August 5, 2026
Re: Commission on Ethics Electronic Financial Disclosure Management System (EFDMS), Financial Disclosure Forms and Required Ethics Training

Ethics Training Requirements:

Pursuant to Section 112.3142, *Florida Statutes*, all Supervisors of a Community Development District organized and existing under the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, are required to complete four (4) hours of ethics training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

- two (2) hours of ethics law,
- one (1) hour of Sunshine Law; and
- one (1) hour of Public Records law

Supervisors will report their 2026 training when they fill out their Form 1 (Statements of Financial Interests) for the year 2027 by checking a box confirming that they have completed the annual Ethics Training.

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. *ETHICS TRAINING IS REQUIRED TO BE COMPLETED BY DECEMBER 31, 2026 FOR THE FORM 1 THAT IS FILED IN 2027.*

It is highly recommended that you keep a record of all ethics training used to satisfy the Ethics Training requirements. At present, there is no need to submit a certificate or letter of completion of Ethics Training. However, the Florida Commission on Ethics ("COE") advises that Supervisors maintain a record in the event they are asked to provide proof of completion of all Ethics Training.

Additionally, you may be solicited by a private organization (Florida Association of Special Districts) – to take their Ethics Training Course on their platform for which there is a fee. **You are NOT required to use their services nor pay the fees they charge.** There are several free online resources and links to resources that Supervisors might find helpful, including free training for the two (2) hour ethics portion and links to outside training(s) which can be used to satisfy the other categories of the Ethics Training. **You may take training from any source you choose.**

General Resource: Florida Commission on Ethics - [Training - Ethics \(state.fl.us\)](https://www.state.fl.us/ethics/training)

MEMO

1. Free Training Programs:

Ethics law – The COE provides several free training videos (audio/visual or audio only) covering specific ethics law topics. Please note that two (hours” in the category of ethics law are required annually. Pursuant to CEO 13-15, “hours” may be measured in fifty (50) minute increments so you should ensure you satisfactorily complete sufficient programs to satisfy the two-hour ethics requirement if choosing a combination of training videos listed below.

a. **State Ethics Laws for Constitutional Officers & Elected Municipal Officers:**

Note: Google Chrome web browser will not open – use another web browser.

[Video Tutorial](#)

b. **Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation - no audio):**

[23-page presentation - no audio](#)

c. **Office of the Attorney General 2-hour Audio-only Presentation regarding Public Meetings and Public Records Law:**

[Audio presentation - no video](#)

d. **The Florida League of Cities** offers a free four-hour online course which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. Registration is required for this class; however, there is no registration fee.

[Florida League of Cities Website](#)

[FLC Future Ethics Workshop Dates:](#)

[10/14/2026: 10 am - 3:30 pm](#)

[12/16/2026: 10 am - 3:30 pm](#)

2. Other Training Programs

a. **Florida State University’s Florida Institute of Government** offers a “4-Hour Ethics Course” which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. The registration fee is \$79.00.

- [4-Hour Ethics Course](#)

b. **Florida Ethics Institute (FEI)** offers a 4-hour Florida Ethics & Open Government Master Class which satisfies the state’s annual ethics training requirement mandated by the Code of Ethics for Public Officers and Employees and applicable to elected municipal officers, constitution officers, and others. In accordance with the legal mandate the training consists of two hours of Ethics Law (covering Florida’s ethics laws and Art. II, s. 8, Fla. Const.), one hour of Sunshine Law (Ch. 286, F.S.), and one hour of Public Records Law (Ch. 119, F.S.) education. The cost is \$75.00.

- [Home - Florida Ethics Institute](#)



District Financials



Miromar Lakes Community Development District

August 2026 Financial Package

August 31, 2026

PFM Management Services LLC
3501 Quadrangle Boulevard
Suite 270
Orlando, FL 32817-8329
(407) 723-5900



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Miromar Lakes Community Development District

Monthly Financial Statements

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Miromar Lakes Community Development District
Balance Sheet
Through August 31, 2026

	Governmental Funds						Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds		Capital Project Fund		General Long Term Debt	General Fixed Assets		
		Series 2022	Series 2025	Series 2025	Series 2025				
Assets									
Cash and Investments									
General Fund									
Trust - Checking Account	\$ 294,029								294,029
FMIT - Investment Account	2,218,154	-	-	-	-	-	-	-	2,218,154
Debt Service Fund									
Interest Account	-	-	1	-	-	-	-	-	1
Reserve Account	-	-	30,000	-	-	-	-	-	30,000
Revenue	-	225,187	243,773	-	-	-	-	-	468,959
Prepayment Account	-	-	1,277	-	-	-	-	-	1,277
Accounts Receivable	3,511	-	-	-	-	-	-	-	3,511
Due from Other Funds									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds									
Amount to be Provided by Debt Service Funds									
Investment in General Fixed Assets (net of depreciation)									
	-	-	-	-	-	-	-	-	-



Miromar Lakes Community Development District
Balance Sheet
Through August 31, 2026

	Governmental Funds						Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds		Capital Project Fund		General Long Term Debt	General Fixed Assets		
		Series 2022	Series 2025	Series 2025	Series 2025				
Liabilities									
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
Bonds Payable									
Current Portion (Due within 12 months)									
Series 2022	-	-	-	-	-	680,000	-	-	680,000
Series 2025	-	-	-	-	-	520,000	-	-	520,000
Long Term									
Series 2022	-	-	-	-	-	\$3,710,000	-	-	3,710,000
Series 2025	-	-	-	-	-	\$5,225,000	-	-	5,225,000
Total Liabilities:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,135,000	\$ -	\$ -	\$ 10,135,000
Fund Equity and Other Credits									
Investment in General Fixed Assets	-	-	-	-	-	-	32,970,659	-	32,970,659
Fund Balance									
Restricted									
Beginning: October 1, 2025 (Unaudited)	-	207,195	256,535	1,273	1,273	-	-	-	465,003
Results from Current Operations	-	17,991	18,516	(1,273)	(1,273)	-	-	-	35,234
Unassigned									
Beginning: October 1, 2025 (Unaudited)	2,030,065	-	-	-	-	-	-	-	-
Allocation of Fund Balance									
System-Wide Reserves	1,964,926	-	-	-	-	-	-	-	1,964,926
Reserve For First Three Months Operations	286,996	-	-	-	-	-	-	-	286,996
Results of Current Operations	263,774	-	-	-	-	-	-	-	263,774
Total Fund Equity and Other Credits:	\$ 2,515,695	\$ 225,187	\$ 275,051	\$ -	\$ -	\$ -	\$ 32,970,659	\$ -	\$ 35,986,592
Total Liabilities, Fund Equity and Other Credits:	\$ 2,515,695	\$ 225,187	\$ 275,051	\$ -	\$ -	\$ 10,135,000	\$ 32,970,659	\$ -	\$ 46,121,592



Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2026

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Interest - FMIT	5,648	64,137	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	-	970,867	1,005,640	97%
Special Assessments - Off-Roll	-	182,569	182,569	100%
Other Fees and Charges				
Discount for Early Payment	-	-	(40,226)	0%
Intragovernmental Transfer In	-	-	-	
Total Revenue and Other Sources:	\$ 5,648	\$ 1,217,573	\$ 1,147,983	106%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	1,000	10,600	12,000	88%
Executive				
Professional Management	3,859	42,446	46,305	92%
Financial and Administrative				
Audit Services	-	4,000	4,000	100%
Assessment Roll Services	1,500	16,500	18,000	92%
Arbitrage	-	500	1,000	50%
Communications & Freight Services				
Postage, Freight & Messenger	94	889	1,000	89%
Website Maintenance	-	2,400	2,400	100%
Other Contractual Services				
Legal Advertising	130	3,304	3,500	94%
Trustee Services	-	8,493	9,998	85%
Dissemination	-	875	-	0%
Property Appraiser/Tax Collector Fees	-	1,299	1,300	100%
Bank Services	72	852	250	341%
Insurance	-	19,162	18,805	102%
Printing & Binding	-	517	2,000	26%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	-	1,915	20,000	10%
Other General Government Services				
Engineering Services - General Services	-	4,915	15,000	33%
Asset Administrative Services	198	198	17,500	1%
Sub-Total:	6,853	119,039	173,233	69%



Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2026

Description	August	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Professional Services				
Asset Management	6,687	63,887	80,000	80%
NPDES	-	2,498	3,500	71%
Electric - Aeration Systems	997	7,469	6,500	115%
Repairs & Maintenance				
Lake System				
Aquatic Weed Control	16,139	85,686	85,000	101%
Litoral Shelf Barrier Plantings	-	4,500	20,000	23%
Lake Bank Maintenance	-	2,368	2,500	95%
Water Quality Testing	-	10,700	19,000	56%
Water Control Structures	-	115,888	125,000	93%
Aeration System	180	12,054	10,000	121%
Cane Toad Removal	4,200	31,080	39,000	80%
Apple Snail Treatment	-	-	2,000	0%
Midge Fly Control	-	-	25,000	0%
Fish Re-Stocking	1,678	54,599	90,000	61%
Contingencies	-	-	20,875	0%
Wetland System				
Routine Maintenance	950	51,227	47,000	109%
Contingencies	-	-	2,350	0%
Capital Outlay				
Lake Bank Restoration	6,669	166,188	120,000	138%
Video Stormwater Pipes/Repairs	-	4,760	35,000	14%
Sub-Total:	37,500	612,904	732,725	84%
Reserve Allocations				
Capital/Operations	20,169	221,857	242,025	92%
Sub-Total:	20,169	221,857	242,025	92%
Total Expenditures and Other Uses:	\$ 64,522	\$ 953,800	\$ 1,147,983	83%
Net Increase/ (Decrease) in Fund Balance	(58,875)	263,774	(0)	
Fund Balance - Beginning	2,554,401	2,030,065	2,030,065	
Extraordinary Cap/Oper Reserve Additions	20,169	221,857	242,025	
Fund Balance - Ending	\$ 2,515,695	\$ 2,515,695	\$ 2,272,090	



Miromar Lakes Community Development District
Debt Service Fund - Series 2022
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2026

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Revenue Account	651	14,886	16,179	92%
Special Assessment Revenue				
Special Assessments - On-Roll	-	805,900	834,742	97%
Other Fees and Charges				
Discounts for Early Payment	-	-	(33,450)	0%
Total Revenue and Other Sources:	\$ 651	\$ 820,785	\$ 817,471	100%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2022 Bonds	-	665,000	665,000	100%
Interest Expense				
Series 2022 Bonds	-	137,794	137,794	100%
Total Expenditures and Other Uses:	\$ -	\$ 802,794	\$ 802,794	100%
Net Increase/ (Decrease) in Fund Balance	651	17,991	14,677	
Fund Balance - Beginning	224,536	207,195	207,195	
Fund Balance - Ending	\$ 225,187	\$ 225,187	\$ 221,873	



Miromar Lakes Community Development District
Debt Service Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2026

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	89	996	18,264	5%
Interest Account	-	250	28,599	1%
Prepayment Account	4	38	-	0%
Revenue Account	711	13,050	-	0%
Special Assessment Revenue				
Special Assessments - Off-Roll	-	495,926	534,459	93%
Special Assessments - On-Roll	-	338,172	329,156	103%
Other Fees and Charges				
Discounts for Early Payment	-	-	(32,298)	0%
Operating Transfers In (From Other Funds)	-	1,277	-	0%
Total Revenue and Other Sources:	\$ 804	\$ 849,709	\$ 878,179	97%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2025 Bonds	-	490,000	490,000	100%
Interest Expense				
Series 2025 Bonds	-	341,193	341,193	100%
Operating Transfers Out (To Other Funds)	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 831,193	\$ 831,193	100%
Net Increase/ (Decrease) in Fund Balance	804	18,516	46,986	
Fund Balance - Beginning	274,247	256,535	256,535	
Fund Balance - Ending	\$ 275,051	\$ 275,051	\$ 303,521	



Miromar Lakes Community Development District
Construction Project Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2026

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	-	-	-	0%
Cost of Issuance	-	4	-	0%
Operating Transfers In (From Other Funds)	-	-	-	0%
Total Revenue and Other Sources:	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>0%</u>
Expenditures and Other Uses				
Capital Outlay				
Operating Transfers Out (To Other Funds)	-	1,277	-	0%
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ 1,277</u>	<u>\$ -</u>	<u>0%</u>
 Net Increase/ (Decrease) in Fund Balance	-	(1,273)	-	
Fund Balance - Beginning	-	1,273	-	
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

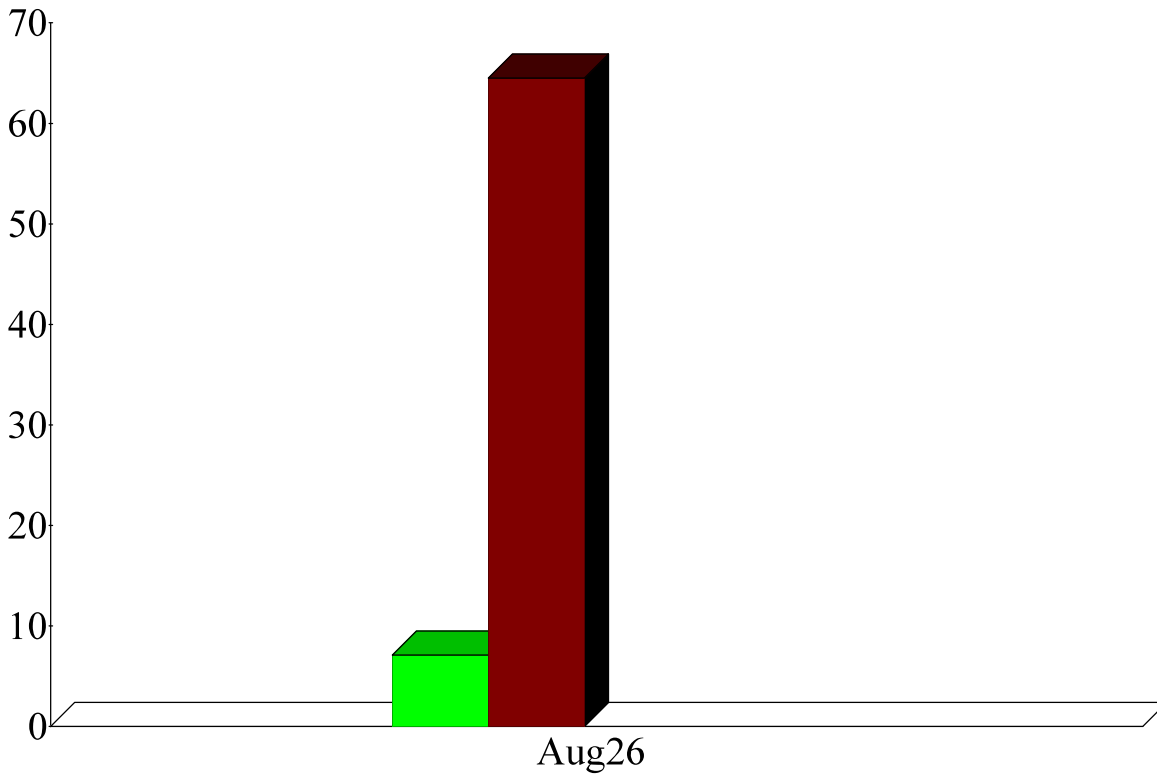


Miromar Lakes Community Development District

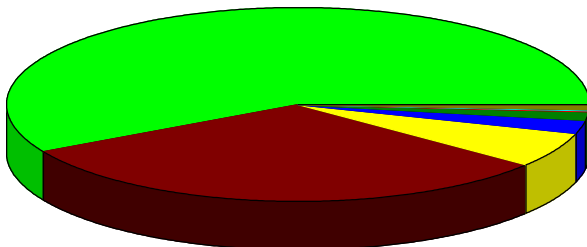
Income and Expense by Month August 2026



\$ in 1,000's



Expense Summary August 2026



	58.12%
9099000 · Reserve Allocations	31.26
5120000 · Executive	5.98
	2.32
5110000 · Legislative	1.55
	0.31
5140000 · Legal Services	0.31
	0.15
Total	\$64,522.33

By Account



Supervisors' Requests

Anastasya Beauchamps

From: Mark Battaglia <MBattaglia@miromar.com>
Sent: Wednesday, September 30, 2026 1:08 PM
To: Anastasya Beauchamps
Subject: Re: Miromar Lakes CDD BOS Meeting - Landscaping update - Meeting Date - 10/08/2026

ALERT: This message is from an external source. **BE CAUTIOUS** before clicking any link or attachment

Hi Anastasya,
Estate Landscaping will be removing the large dead Ficus tree that was blown over on the I-75 berm and trimming the trees at the entranceway.
I do not have an exact date, but the work will be completed in October.
This is the only update that I have for this month.
Thank you.

From: Anastasya Beauchamps <beauchampsa@pfm.com>
Sent: Wednesday, September 30, 2026 9:17 AM
To: Mark Battaglia <MBattaglia@miromar.com>
Subject: FW: Miromar Lakes CDD BOS Meeting - Landscaping update - Meeting Date - 10/08/2026

⚠ WARNING: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good morning Mr. Battaglia,

Just following up on my email below – thank you.

Anastasya Beauchamps | Administrative Contractor

PFM Management Services LLC

Beauchampsa@pfm.com | phone & text: 407.723.5957 | web: pfmmanagement.com
3501 Quadrangle Boulevard | Suite 270 | Orlando, Florida 32817



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From: Anastasya Beauchamps
Sent: Thursday, September 24, 2026 4:56 PM
To: Mark Battaglia <mbattaglia@miromar.com>
Subject: Miromar Lakes CDD BOS Meeting - Landscaping update - Meeting Date - 10/08/2026

Good afternoon Mr. Battaglia,

We are building the agenda for the Miromar CDD's October regular meeting and wanted to reach out to see if you had any updates on the Landscaping. This one is set to distro on October 1, 2026. Kindly respond before distro so we can add it to the agenda.

Thank you for your anticipated courtesies in this matter.

Anastasya Beauchamps | Administrative Contractor

PFM Management Services LLC

Beauchampsa@pfm.com | phone & text: 407.723.5957 | web: pfmmanagement.com

3501 Quadrangle Boulevard | Suite 270 | Orlando, Florida 32817



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