

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT



AGENDA

NOVEMBER 12, 2020

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2900 NORTHEAST 12TH TERRACE, SUITE 1, OAKLAND PARK, FL 33334

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

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

November 5, 2020

Board of Supervisors

Miromar Lakes Community Development District

Dear Board Members:

This Regular Meeting of the Board of Supervisors of the Miromar Lakes Community Development District will be held on **Thursday, November 12, 2020 at 2:00 P.M.** in the Card Room at the **Beach Clubhouse, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913.**

The venue for this meeting is the Beach Clubhouse, in the Card Room, and was specifically chosen such so that the District will be able to meet the social distance guidelines for this meeting for Board Members/Staff, while accommodating an additional five (5) audience members.

Please ensure that all in attendance bring and wear masks during the meeting.

With the limitation for people in the meeting room, the District is requesting that audience members please use the WebEx link and telephone number below to join the Board Meeting.

The venue is requiring the District to enforce the limitation on attendance for audience members.

The following WebEx link and telephone number are provided to join/watch the meeting.

Weblink:

<https://districts.webex.com/districts/onstage/g.php?MTID=e1899968dcc8491c31e943bb12d00a016>

Access Code: **173 072 7605**

Event password: **Jpward**

Call in information if you choose not to use the web link:

Phone: **408-418-9388** and enter the access code **173 072 7605** to join the meeting.

The link to the meeting will also be posted on the District's web site: www.Miromarlakescdd.org.

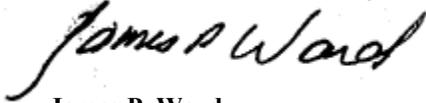
The Agenda is as Follows:

1. Call to Order & Roll Call.
2. Consideration of Minutes:
 - I. October 8, 2020 – Regular Meeting
3. Staff Reports
 - I. District Attorney
 - II. District Engineer
 - a) Operations Report October 2020
 - III. District Manager
 - a) Financial Statements for period ending September 30, 2020 (unaudited)
 - b) Financial Statements for period ending October 31, 2020 (unaudited)
4. Supervisor’s Requests and Audience Comments
5. Adjournment

The Second Order of Business is the consideration of the October 8, 2020 Regular Meeting Minutes.

If you have any questions and/or comments before the meeting, please do not hesitate to contact me directly at (954) 658-4900.

Miromar Lakes Community Development District



James P. Ward
District Manager

Meetings for Fiscal Year 2021 are as follows:

October 8, 2020	November 12, 2020
December 10, 2020	January 14, 2021
February 11, 2021	March 11, 2021
April 8, 2021	May 13, 2021
June 10, 2021	July 8, 2021
August 12, 2021	September 9, 2021

**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, October 8, 2020, at 2:00 P.M. at the Beach Clubhouse, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913.

Present and constituting a quorum:

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

Also present were:

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

Audience:

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

PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE TRANSCRIBED IN *ITALICS*.

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 reported with the State of Emergency in Florida, and pursuant to Executive Orders 20-69, 20-112, 20-114, 20-150, 20-179, 20-193 and 20-246 issued by Governor DeSantis on March 20, 2020, April 29, 2020, May 8, 2020, June 23, 2020, July 29, 2020, August 7, 2020 and September 30, 2020 respectively, and pursuant to Section 120.54(5)9b)2., Florida, Statutes, this meeting was being held utilizing communication media technology due to the current COVID-19 public health emergency. He explained all Members of the Board and Staff were present via videoconference or telephone; no persons were present in the on-site meeting room location. He asked all speakers to state their names for the record prior to speaking. He conducted roll call; all Members of the Board were present constituting a quorum.

SECOND ORDER OF BUSINESS

Consideration of Minutes

September 10, 2020 – Regular Meeting

Mr. Ward asked if there were any corrections or additions to the September 10, 2020 Minutes; hearing none, he called for a motion.

Mr. Doug Ballinger: On page 3, where it says Mr. Bernard down at the bottom he says, "I think from the proposals that we have not" but I think that should be "now."

Mr. Ward asked if there were any other corrections; there were none.

On MOTION made by Ms. Mary LeFevre, seconded by Mr. Mike Weber, and with all in favor, the September 10, 2020 Regular Meeting Minutes were approved as amended.

THIRD ORDER OF BUSINESS

Staff Reports

I. District Attorney

Mr. Greg Urbancic: Just to update, we were chatting right before the meeting started that this will likely be our last virtual meeting. The Governor basically reluctantly approved the extension of Executive Order for one more month. The cover memo said: "Local government bodies should prepare to meet in person as required by Florida Law beginning November 1, 2020." I think it got sort of pushed at the last second to renew the Order. If everything stays the way it is today, we will have to meet in person. We may still have to be cognizant of how many people (indecipherable due to background noise). I think there will be some issues that Jim will have to work out from a procedural standpoint and make sure we are compliant with the rules of Miromar Lakes Clubhouse, the HOA, because sometimes the venue restrictions are something we will have to coordinate with. I have one more thing for Dr. Herring: A while back we had approved a land swap on the Costa Maggiore properties. We need to get those documents executed. I didn't know if you were back in Florida or if you were still in North Carolina.

Dr. Herring indicated he was in North Carolina, but he had been receiving documents to sign online without difficulty. Mr. Urbancic indicated these documents required a notary public. Dr. Herring stated he would speak with Mr. Ward and work out the details. Mr. Ward agreed.

Mr. Ward: I will add a little bit to what Greg had said on the meetings for next month. I guess in the clubhouse when you go in, there is a room off to the right. It's a bigger room. I don't remember the name of it, but I guess it's going to be big enough for us to keep the social distancing alive and wear masks, etc., to be able to at least comply with some semblance of a reasonable meeting, so that's where we will be. I will put that specific meeting room in your Agenda Package when we send it out next month.

II. District Engineer

No report.

III. Asset Manager

a) Operations Report September 2020

Mr. Bruce Bernard reported the cane toad action was ongoing. He indicated almost 500 toads were collected this past month, most of which were small and medium size. He noted a toad collection schedule would be arranged. He reported he would soon be meeting with the contractor regarding

the final year of lake bank erosion restoration; this would complete the capital improvements which began 5 year ago.

Ms. LeFevre noted Marie Kitzberg (ph) from Bella Vista expressed high praise for the toad collecting contractor.

Mr. Weber commented Bellini and Volterra needed toad collection again. Mr. Bernard indicated he would send the contractor back to Bellini and Volterra.

IV. District Manager

Mr. Ward: This is the first meeting of our new Fiscal Year. We are closing the September books now and the audit has already started on this District.

Ms. Mary Lefevre asked about the financials. Mr. Ward indicated the financials would be sent out in the next Agenda Package, or earlier once the financials were closed.

Mr. Ward: I want to thank Bruce Bernard and his team for doing such a great job on the lake bank restoration program. Five years in the making and getting this large capital program done, it has been a true feat and I think he did a great job. Thank you very much from my office and I'm sure the Board thanks you as well. The Board concurred; the Board thanked Mr. Bernard.

FOURTH ORDER OF BUSINESS

Supervisor’s Requests and Audience Comments

Mr. Ward asked if there were any Supervisor’s requests; there were none. He asked if there were any audience comments; there were none.

FIFTH ORDER OF BUSINESS

Adjournment

Mr. Ward adjourned the meeting at 2:15 p.m.

On MOTION made by Ms. Mary LeFevre, seconded by Mr. Doug Ballinger, and with all in favor, the meeting was adjourned.

ATTEST:

Miromar Lakes Community Development District

James P. Ward, Secretary

David Herring, Chairman



Memorandum

Date: November 1, 2020
To: James P. Ward- District Manager
From: Bruce Bernard - Field Asset Manager
Subject: Miromar Lakes CDD – October 2020 Report
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

GSA Contract Holder

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

www.cgasolutions.com

Lake Maintenance

Scott's Animal Services (contractor) continues with the process of capturing and exterminating cane toads within Miromar Lakes. The contractor has been provided a weekly schedule for each month in the neighborhoods which to concentrate on as follows:

Week 1- Bellini, Bellavista, Siena, Volterra

Week 2- St. Moritz, Tivoli, Montelago and golf course areas adjoining these neighborhoods

Week 3-Caprini, Bellamare, Montabella, Vavaldi, Castelli

Week 4- Bergamo, Cortona, Portofino, Luguna, Murano

Should any issues be reported during a scheduled work month, the contractor shall also perform eradication activities at the reported location while still performing the other scheduled work.

Wild Thing Wildlife Control (contractor) has completed the process of skimming the larvae/tadpoles from within the lakes and is not scheduled to perform any activities over the next couple of months. This activity will resume once larvae/tadpole activity is again observed within the lakes.

CDD staff has measured the locations for planned lake bank restoration with our contractor (Dragonfly Pond Services) for this fiscal year's capital



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

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

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improvement program which is scheduled to commence in January 2021. The upcoming year's lake bank improvements will complete the remaining portion of the capital program that was first adopted in 2016/17 for lake bank maintenance repair (restoration). Once completed, Miromar Lakes CDD will have fulfilled the SWFWMD compliance permit requirements listed in the SWFWMD letter of September 18, 2015.

Stormwater

MRI, the CDD's stormwater system maintenance contractor, is preparing a proposal for stormwater system inspection services for Year 3 of the Miromar Lakes Stormwater Maintenance program.

Permit Compliance

SWFWMD 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(s) 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 thirteen of the fourteen neighborhoods to be repaired).

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - SEPTEMBER, 2020

FISCAL YEAR 2020

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2900 NORTHEAST 12TH TERRACE, SUITE 1, OAKLAND PARK, FL 33334

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Miromar Lakes Community Development District

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Miromar Lakes Community Development District
Balance Sheet
for the Period Ending September 30, 2020

	Governmental Funds			Account Groups		Totals (Memorandum Only)
	Debt Service Funds			General Long Term Debt	General Fixed Assets	
	General Fund	Series 2012	Series 2015			
Assets						
Cash and Investments						
General Fund - Invested Cash	\$ 278,795	\$ -	\$ -	\$ -	\$ -	\$ 278,795
Debt Service Fund						
Interest Account	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-
Reserve Account	-	369,893	467,198	-	-	837,091
Revenue	-	230,215	525,816	-	-	756,031
Prepayment Account	-	1,172	889	-	-	2,061
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	-	-	-	1,595,183	-	1,595,183
Amount to be Provided by Debt Service Funds	-	-	-	419,817	-	419,817
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	36,514,917	36,514,917
Total Assets	\$ 278,795	\$ 601,279	\$ 993,904	\$ 2,015,000	\$ 36,514,917	\$ 40,403,895

Miromar Lakes Community Development District
Balance Sheet
for the Period Ending September 30, 2020

	Governmental Funds						Totals (Memorandum Only)
	Debt Service Funds			Account Groups			
	General Fund	Series 2012	Series 2015	General Long Term Debt	General Fixed Assets		
Liabilities							
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds							-
General Fund	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-
Other Governments	-	-	-	-	-	-	-
Bonds Payable	-	-	-	-	-	-	-
Current Portion	-	-	-	1,005,000	-	-	1,005,000
Long Term	-	-	-	1,010,000	-	-	1,010,000
Total Liabilities	\$ -	\$ -	\$ -	\$ 2,015,000	\$ -	\$ -	\$ 2,015,000
Fund Equity and Other Credits							
Investment in General Fixed Assets	-	-	-	-	36,514,917	-	36,514,917
Fund Balance							
Restricted							
Beginning: October 1, 2019 (Audited)	-	604,977	2,660,783	-	-	-	3,265,760
Results from Current Operations	-	(3,698)	(1,666,879)	-	-	-	(1,670,577)
Unassigned							
Beginning: October 1, 2019 (Audited)	317,847	-	-	-	-	-	317,847
Results from Current Operations	(39,053)	-	-	-	-	-	(39,053)
Total Fund Equity and Other Credits	\$ 278,795	\$ 601,279	\$ 993,904	\$ -	\$ 36,514,917	\$ -	\$ 38,388,895
Total Liabilities, Fund Equity and Other Credits	\$ 278,795	\$ 601,279	\$ 993,904	\$ 2,015,000	\$ 36,514,917	\$ -	\$ 40,403,895

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2020

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Revised - Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	100,000	N/A
Interest															
Interest - General Checking	12	13	27	26	25	25	20	19	14	12	5	2	199	250	80%
Special Assessment Revenue															
Special Assessments - On-Roll	(2,967)	111,061	344,043	13,318	16,784	6,867	4,316	3,527	12,188	-	-	-	509,137	510,541	100%
Special Assessments - Off-Roll	39,152	-	-	39,152	-	-	39,152	-	-	39,152	-	-	156,608	156,608	100%
Miscellaneous Revenue															
State Revenue Sharing-Emergency Mgmt Assis	-	-	1,825	-	-	-	-	-	-	-	-	-	1,825	0	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	0	N/A
Total Revenue and Other Sources:	\$ 36,197	\$ 111,074	\$ 345,895	\$ 52,495	\$ 16,809	\$ 6,892	\$ 43,488	\$ 3,546	\$ 12,201	\$ 39,164	\$ 5	\$ 2	667,769	\$ 767,399	87%
Expenditures and Other Uses															
Legislative															
Board of Supervisor's - Fees	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	2,000	1,000	12,000	12,000	100%
Board of Supervisor's - Taxes	77	77	77	77	77	77	77	77	77	-	153	77	918	918	100%
Executive															
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,493	3,173	3,333	3,493	3,333	40,160	40,000	100%
Financial and Administrative															
Audit Services	-	-	3,900	-	-	-	-	-	-	-	-	-	3,900	3,900	100%
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	18,000	-	-	-	-	-	-	-	-	-	18,000	18,000	100%
Arbitrage Rebate Services	-	1,000	-	-	-	-	600	-	-	-	-	-	1,600	2,000	80%
Bond Re-Amortizations	600	-	-	-	-	-	-	-	-	-	-	-	600	-	N/A
Other Contractual Services															
Legal Advertising	-	-	-	-	-	-	-	-	-	6,206	-	-	6,206	1,200	517%
Trustee Services	-	-	3,400	-	-	5,859	-	-	-	-	-	-	9,258	9,500	97%
Property Appraiser/Tax Collector Fees	-	1,193	-	-	-	-	-	-	-	-	-	-	1,193	2,000	60%
Bank Services	33	48	34	35	51	33	34	49	35	34	48	65	500	550	91%
Travel and Per Diem															
Communications & Freight Services															
Postage, Freight & Messenger	56	69	60	60	69	60	60	-	126	50	127	82	819	800	102%
Insurance															
	-	6,568	-	-	-	-	-	-	-	-	-	-	6,568	5,900	111%
Printing & Binding															
	85	229	76	82	170	-	178	204	157	-	73	-	1,255	2,200	57%
Website Maintenance															
	50	50	50	50	50	50	50	50	50	-	650	50	1,150	2,000	58%
Office Supplies															
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Subscription & Memberships															
	175	-	-	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services															
Legal - General Counsel	-	-	1,934	1,430	-	1,755	1,235	715	423	-	390	585	8,466	30,000	28%

**Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2020**

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Revised -		
														Total Annual Budget	% of Budget	
Legal - Litigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Center Place - Special Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Center Place	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Land Exchange - Salerno	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services																
Engineering Services - General Fund	-	288	-	-	781	2,978	224	144	-	58	201	201	4,874	7,000	70%	
NPDES	-	-	-	-	560	-	-	-	-	-	-	-	560	2,000	28%	
Asset Administration Services	-	-	-	-	-	-	-	-	-	2,500	833	-	3,333	10,000	33%	
Center Place	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
GIS Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Sub-Total:	5,409	13,855	31,863	6,067	6,090	15,145	6,790	5,732	5,040	12,181	7,970	5,393	121,536	150,143	81%	
Hurricane Relief Services																
Engineering Services																
General Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Water Mgt - Debris Removal																
Lake Bank Erosion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Landscaping - Debris Removal																
Landscaping Removal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Stormwater Management Services																
Professional Services																
Asset Management	-	9,746	-	3,817	3,817	-	3,817	-	3,817	8,950	2,983	4,004	40,950	35,800	114%	
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0%	
Utility Services																
Electric - Aeration Systems	-	1,079	-	537	564	989	-	540	384	512	541	1,006	6,151	4,800	128%	
Lake System																
Aquatic Weed Control	-	4,162	4,162	4,772	4,000	9,544	4,772	4,772	4,772	4,772	4,772	4,772	55,272	61,000	91%	
Lake Bank Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%	
Water Quality Testing	-	-	251	-	4,310	-	4,310	-	-	-	4,310	-	13,181	13,840	95%	
Water Control Structures	-	4,800	3,800	6,000	-	1,750	-	-	-	3,500	49,900	-	69,750	24,000	291%	
Grass Carp Installation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Litoral Shelf Barrier/Replanting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Aeration System	-	4,864	-	-	-	-	353	-	7,362	-	-	-	12,579	2,000	629%	
Cane Toad Removal	-	-	-	-	-	885	1,850	2,000	-	5,470	3,898	-	14,103	-	N/A	
Wetland System																
Routine Maintenance	-	3,384	4,564	3,364	-	8,528	3,364	3,364	3,364	3,364	6,364	3,364	43,024	42,100	102%	
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay																
Aeration Systems	-	-	-	-	-	-	-	-	2,260	-	-	-	2,260	11,750	19%	
Littortal Shelf Replanting/Barrier	-	4,275	-	-	-	-	-	-	6,675	-	-	-	10,950	15,000	73%	
Lake Bank Restoration	-	-	-	2,100	2,000	1,928	3,788	3,329	2,755	2,113	1,263	250	19,524	-	N/A	

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2020

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Revised -		
														Total Annual Budget	% of Budget	
Turbidity Screens	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	-	2,600	-	-	126,839	-	157,788	-	-	5,940	-	293,167	300,466	98%	
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%	
Sub-Total:	-	32,309	15,377	20,590	14,690	150,463	22,253	171,793	31,389	28,680	79,970	13,396	580,911	517,256	112%	
Landscaping Services																
Professional Management																
Asset Management	-	-	3,817	-	-	-	-	-	-	-	-	-	3,817	-	N/A	
Utility Services																
Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Irrigation Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Repairs & Maintenance																
Public Area Landscaping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Irrigation System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Well System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Plant Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Other Current Charges																
Lee County Assessments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Charlotte County Assessments	-	559	-	-	-	-	-	-	-	-	-	-	559	-	N/A	
Hendry County - Panther Habitat Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Operating Supplies																
Mulch	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Reserves for General Fund																
Water Management System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Disaster Relief Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Sub-Total:	-	559	3,817	-	4,375	100,000	4%									
Total Expenditures and Other Uses:	\$ 5,409	\$ 46,723	\$ 51,057	\$ 26,657	\$ 20,781	\$ 165,607	\$ 29,044	\$ 177,525	\$ 36,429	\$ 40,862	\$ 87,939	\$ 18,789	\$ 706,822	\$ 767,399	92%	
Net Increase/ (Decrease) in Fund Balance	30,788	64,351	294,838	25,838	(3,972)	(158,716)	14,444	(173,979)	(24,228)	(1,697)	(87,934)	(18,787)	(39,053)	-		
Fund Balance - Beginning	317,847	348,636	412,987	707,825	733,663	729,691	570,975	585,420	411,441	387,213	385,516	297,581	317,847	317,847		
Fund Balance - Ending	\$ 348,636	\$ 412,987	\$ 707,825	\$ 733,663	\$ 729,691	\$ 570,975	\$ 585,420	\$ 411,441	\$ 387,213	\$ 385,516	\$ 297,581	\$ 278,795	278,795	\$ 317,847		

NOTE: FY 2020 Budget revised \$100,000.00 to fund Stormwater Management Lake Bank Erosion Restoration

Miromar Lakes Community Development District
Debt Service Fund - Series 2012 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2020

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income															
Reserve Account	3,675	1	0	0	0	0	3,583	0	-	-	-	-	7,259	7,200	101%
Prepayment Account	1	6	4	4	4	4	2	0	0	0	0	0	25	-	N/A
Revenue Account	309	292	2	325	839	812	440	7	1	1	1	1	3,029	4,500	67%
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue															
Special Assessments - On-Roll	4,651	203,823	631,397	24,441	30,803	12,602	7,922	6,473	22,367	-	-	-	944,478	937,038	101%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Net Inc (Dec) Fair Value Investments	-	-	-	-	-	-	113	-	-	-	-	-	113	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 8,636	\$ 204,121	\$ 631,403	\$ 24,771	\$ 31,647	\$ 13,418	\$ 12,059	\$ 6,480	\$ 22,368	\$ 1	\$ 1	\$ 1	954,905	\$ 948,738	N/A
Expenditures and Other Uses															
Debt Service															
Principal Debt Service - Mandatory															
Series 2012 Bonds	-	-	-	-	-	-	-	485,000	-	-	-	-	485,000	\$ 485,000	100%
Principal Debt Service - Early Redemptions															
Series 2012 Bonds	-	5,000	-	-	-	-	-	5,000	-	-	-	-	10,000	-	N/A
Interest Expense															
Series 2012 Bonds	-	231,869	-	-	-	-	-	231,734	-	-	-	-	463,603	463,738	100%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 236,869	\$ -	\$ 721,734	\$ -	\$ -	\$ -	\$ -	958,603	\$ 948,738	N/A				
Net Increase/ (Decrease) in Fund Balance	8,636	(32,748)	631,403	24,771	31,647	13,418	12,059	(715,255)	22,368	1	1	1	(3,698)	-	
Fund Balance - Beginning	604,977	613,613	580,865	1,212,268	1,237,039	1,268,685	1,282,104	1,294,163	578,908	601,276	601,277	601,278	604,977	870,552	
Fund Balance - Ending	\$ 613,613	\$ 580,865	\$ 1,212,268	\$ 1,237,039	\$ 1,268,685	\$ 1,282,104	\$ 1,294,163	\$ 578,908	\$ 601,276	\$ 601,277	\$ 601,278	\$ 601,279	601,279	\$ 870,552	

Miromar Lakes Community Development District
Debt Service Fund - Series 2015 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2020

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 1,498,639	N/A
Interest Income															
Reserve Account	8,212	8	2	2	2	2	5,486	0	-	-	-	-	13,715	12,000	114%
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Prepayment Account	1,408	1,902	2	2	2	2	314	15	-	-	-	-	3,646	5,600	N/A
Revenue Account	828	743	263	453	751	719	385	6	3	3	3	3	4,159	9,400	N/A
Special Assessment Revenue															
Special Assessments - On-Roll	646	120,821	374,276	14,488	18,259	7,470	4,696	3,837	13,259	-	-	-	557,752	555,367	100%
Special Assessments - Off-Roll	-	-	-	-	-	-	582,633	-	-	-	-	-	582,633	582,633	100%
Special Assessments - Prepayments	-	-	-	-	-	1,855,264	-	-	-	-	-	-	1,855,264	-	N/A
Net Inc (Dec) Fair Value Investments	-	-	-	-	-	-	5,576	-	-	-	-	-	5,576	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 11,094	\$ 123,474	\$ 374,544	\$ 14,945	\$ 19,015	\$ 1,863,456	\$ 599,091	\$ 3,858	\$ 13,261	\$ 3	\$ 3	\$ 3	\$ 3,022,746	\$ 2,663,639	N/A
Expenditures and Other Uses															
Debt Service															
Principal Debt Service - Mandatory															
Series 2015 Bonds	-	-	-	-	-	-	-	520,000	-	-	-	-	520,000	\$ 520,000	100%
Principal Debt Service - Early Redemptions															
Series 2015 Bonds	-	1,515,000	-	-	-	-	-	2,010,000	-	-	-	-	3,525,000	1,500,000	N/A
Interest Expense															
Series 2015 Bonds	-	341,025	-	-	-	-	-	303,600	-	-	-	-	644,625	645,000	100%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 1,856,025	\$ -	\$ 2,833,600	\$ -	\$ -	\$ -	\$ -	\$ 4,689,625	\$ 2,665,000	N/A				
Net Increase/ (Decrease) in Fund Balance	11,094	(1,732,551)	374,544	14,945	19,015	1,863,456	599,091	(2,829,742)	13,261	3	3	3	(1,666,879)	(1,361)	
Fund Balance - Beginning	2,660,783	2,671,877	939,326	1,313,870	1,328,815	1,347,830	3,211,286	3,810,377	980,635	993,896	993,899	993,901	2,660,783	-	
Fund Balance - Ending	\$ 2,671,877	\$ 939,326	\$ 1,313,870	\$ 1,328,815	\$ 1,347,830	\$ 3,211,286	\$ 3,810,377	\$ 980,635	\$ 993,896	\$ 993,899	\$ 993,901	\$ 993,904	\$ 993,904	\$ (1,361)	

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - OCTOBER 2020

FISCAL YEAR 2021

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2900 NORTHEAST 12TH TERRACE, SUITE 1, OAKLAND PARK, FL 33334

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

Miromar Lakes Community Development District

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

**Miromar Lakes Community Development District
Balance Sheet
for the Period Ending October 31, 2020**

	Governmental Funds						Totals (Memorandum Only)
	Debt Service Funds			Account Groups			
	General Fund	Series 2012	Series 2015	General Long Term Debt	General Fixed Assets		
Assets							
Cash and Investments							
General Fund - Invested Cash	\$ 250,521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,521
Debt Service Fund							
Interest Account	-	-	244,250	-	-	-	244,250
Sinking Account	-	-	-	-	-	-	-
Reserve Account	-	366,656	404,858	-	-	-	771,514
Revenue	-	233,779	286,069	-	-	-	519,848
Prepayment Account	-	4,618	66,683	-	-	-	71,300
Due from Other Funds							
General Fund	-	907	478	-	-	-	1,385
Debt Service Fund(s)				-	-	-	-
Market Valuation Adjustments							
Accrued Interest Receivable	-	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	1,608,297	-	-	1,608,297
Amount to be Provided by Debt Service Funds	-	-	-	15,406,703	-	-	15,406,703
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	36,514,917	-	36,514,917
Total Assets	\$ 250,521	\$ 605,959	\$ 1,002,339	\$ 17,015,000	\$ 36,514,917	\$ -	\$ 55,388,735

Miromar Lakes Community Development District
Balance Sheet
for the Period Ending October 31, 2020

	Governmental Funds			Account Groups		Totals (Memorandum Only)
	Debt Service Funds			General Long Term Debt	General Fixed Assets	
	General Fund	Series 2012	Series 2015			
Liabilities						
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds						-
General Fund	1,385	-	-	-	-	1,385
Debt Service Fund(s)	-	-	-	-	-	-
Other Governments	-	-	-	-	-	-
Bonds Payable	-	-	-	-	-	-
Current Portion	-	-	-	960,000	-	960,000
Long Term	-	-	-	16,055,000	-	16,055,000
Total Liabilities	\$ 1,385	\$ -	\$ -	\$ 17,015,000	\$ -	\$ 17,016,385
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	36,514,917	36,514,917
Fund Balance						
Restricted						
Beginning: October 1, 2020 (Unaudited)	-	601,279	993,904	-	-	1,595,183
Results from Current Operations	-	4,679	8,435	-	-	13,114
Unassigned						
Beginning: October 1, 2020 (Unaudited)	260,588	-	-	-	-	260,588
Results from Current Operations	(11,452)	-	-	-	-	(11,452)
Total Fund Equity and Other Credits	\$ 249,136	\$ 605,959	\$ 1,002,339	\$ -	\$ 36,514,917	\$ 38,372,350
Total Liabilities, Fund Equity and Other Credits	\$ 250,521	\$ 605,959	\$ 1,002,339	\$ 17,015,000	\$ 36,514,917	\$ 55,388,735

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2020

Description	October	Year to Date	Revised - Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	-	N/A
Interest				
Interest - General Checking	-	-	250	0%
Special Assessment Revenue				
Special Assessments - On-Roll	561	561	580,182	0%
Special Assessments - Off-Roll	-	-	118,991	0%
Miscellaneous Revenue	-	-	0	N/A
State Revenue Sharing-Emergency Mgmt Assis	-	-	0	N/A
Intragovernmental Transfer In	-	-	0	N/A
Total Revenue and Other Sources:	\$ 561	561	\$ 699,423	0%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's - Fees	1,000	1,000	12,000	8%
Board of Supervisor's - Taxes	77	77	918	8%
Executive				
Professional Management	3,333	3,333	40,000	8%
Financial and Administrative				
Audit Services	-	-	4,000	0%
Accounting Services	-	-	-	N/A
Assessment Roll Services	-	-	18,000	0%
Arbitrage Rebate Services	350	350	2,000	18%
Bond Re-Amortizations	-	-	-	N/A
Other Contractual Services				
Legal Advertising	-	-	1,200	0%
Trustee Services	-	-	9,500	0%
Property Appraiser/Tax Collector Fees	-	-	2,000	0%
Bank Services	34	34	500	7%
Travel and Per Diem	-	-	-	N/A
Communications & Freight Services				
Postage, Freight & Messenger	67	67	800	8%
Insurance	6,928	6,928	7,000	99%
Printing & Binding	-	-	2,200	0%
Website Maintenance	50	50	1,200	4%
Office Supplies	-	-	-	N/A
Subscription & Memberships	175	175	175	100%
Legal Services				

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2020

Description	October	Year to Date	Revised - Total Annual Budget	% of Budget
Legal - General Counsel	-	-	30,000	0%
Legal - Litigation	-	-	-	N/A
Legal - Center Place - Special Counsel	-	-	-	N/A
Legal - Center Place	-	-	-	N/A
Land Exchange - Salerno	-	-	-	N/A
Other General Government Services				
Engineering Services - General Fund	-	-	7,000	0%
Asset Administration Services	-	-	10,000	0%
Center Place	-	-	-	N/A
GIS Services	-	-	-	N/A
Sub-Total:	12,013	12,013	148,493	8%
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	-	-	35,800	0%
NPDES	-	-	2,000	0%
Utility Services				
Electric - Aeration Systems	-	-	4,800	0%
Lake System				
Aquatic Weed Control	-	-	71,000	0%
Lake Bank Maintenance	-	-	3,000	0%
Water Quality Testing	-	-	13,840	0%
Water Control Structures	-	-	26,000	0%
Grass Carp Installation	-	-	-	N/A
Litoral Shelf Barrier/Replanting	-	-	-	N/A
Cane Toad Removal	-	-	11,000	0%
Midge Fly Control	-	-	9,600	0%
Aeration System	-	-	2,000	0%
Wetland System				
Routine Maintenance	-	-	49,100	0%
Water Quality Testing	-	-	-	N/A
Other Current Charges	-	-	-	N/A

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2020

Description	October	Year to Date	Revised - Total Annual Budget	% of Budget
Capital Outlay				
Aeration Systems	-	-	13,260	0%
Littortall Shelf Replanting/Barrier	-	-	6,000	0%
Lake Bank Restoration	-	-	-	N/A
Turbidity Screens	-	-	-	N/A
Erosion Restoration	-	-	204,930	0%
Contingencies	-	-	3,000	0%
Sub-Total:	-	-	455,330	0%
Landscaping Services				
Professional Management				
Asset Management	-	-	-	N/A
Utility Services				
Electric	-	-	-	N/A
Irrigation Water	-	-	-	N/A
Repairs & Maintenance				
Public Area Landscaping	-	-	-	N/A
Irrigation System	-	-	-	N/A
Well System	-	-	-	N/A
Plant Replacement	-	-	-	N/A
Other Current Charges				
Lee County Assessments	-	-	-	N/A
Charlotte County Assessments	-	-	-	N/A
Hendry County - Panther Habitat Taxes	-	-	600	0%
Operating Supplies				
Mulch	-	-	-	N/A
Capital Outlay	-	-	-	N/A
Reserves for General Fund				
Water Management System	-	-	50,000	0%
Disaster Relief Reserve	-	-	45,000	0%
Sub-Total:	-	-	95,600	0%
Total Expenditures and Other Uses:	\$ 12,013	\$ 12,013	\$ 699,423	2%
Net Increase/ (Decrease) in Fund Balance	(11,452)	(11,452)	-	
Fund Balance - Beginning	260,588	260,588	260,588	
Fund Balance - Ending	\$ 249,136	249,136	\$ 260,588	

NOTE: FY 2020 Budget revised \$100,000.00 to fund Stormwater Management Lake Bank Erosion Restor:

Miromar Lakes Community Development District
Debt Service Fund - Series 2012 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2020

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	N/A
Interest Income				
Reserve Account	3,772	3,772	7,200	52%
Prepayment Account	0	0	-	N/A
Revenue Account	1	1	4,500	0%
Interest Account	-	-	-	N/A
Special Assessment Revenue				
Special Assessments - On-Roll	907	907	937,856	0%
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)	-	-	-	N/A
Total Revenue and Other Sources:	\$ 4,679	4,679	\$ 949,556	N/A
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2012 Bonds	-	-	\$ 510,000	0%
Principal Debt Service - Early Redemptions				
Series 2012 Bonds	-	-	-	N/A
Interest Expense				
Series 2012 Bonds	-	-	439,556	0%
Operating Transfers Out (To Other Funds)	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	-	\$ 949,556	N/A
Net Increase/ (Decrease) in Fund Balance	4,679	4,679	-	
Fund Balance - Beginning	601,279	601,279	870,552	
Fund Balance - Ending	\$ 605,959	605,959	\$ 870,552	

Miromar Lakes Community Development District
Debt Service Fund - Series 2015 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2020

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	N/A
Interest Income				
Reserve Account	6,784	6,784	12,000	57%
Interest Account	-	-	-	N/A
Prepayment Account	-	-	5,600	N/A
Revenue Account	3	3	7,000	N/A
Special Assessment Revenue				
Special Assessments - On-Roll	478	478	495,019	0%
Special Assessments - Off-Roll	-	-	418,881	0%
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:	\$ 7,265	\$ 7,265	\$ 938,500	N/A
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2015 Bonds	-	-	\$ 450,000	0%
Principal Debt Service - Early Redemptions				
Series 2015 Bonds	-	-	-	N/A
Interest Expense				
Series 2015 Bonds	-	-	488,500	0%
Original Issue Discount	(1,170)	(1,170)	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	N/A
Total Expenditures and Other Uses:	\$ (1,170)	(1,170)	\$ 938,500	N/A
Net Increase/ (Decrease) in Fund Balance	8,435	8,435	-	
Fund Balance - Beginning	993,904	993,904	-	
Fund Balance - Ending	\$ 1,002,339	1,002,339	\$ -	