

JPWard and Associates, LLC

**MIROMAR LAKES
COMMUNITY DEVELOPMENT DISTRICT**

BOARD OF SUPERVISORS

AGENDA

November 14, 2013

Board of Supervisor's

**Michael Hendershot, Chairman
Dr. David Herring, Vice Chairman
Burnett W. Donoho, Assistant Secretary
Alan Refkin, Assistant Secretary
Doug Ballinger, Assistant Secretary**

James P. Ward
District Manager
513 Northeast 13th Avenue
Fort Lauderdale, Florida 33301

Phone: 954-658-4900
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**Prepared by:
JPWard and Associates, LLC
TOTAL Commitment to Excellence**

MIROMAR LAKES

COMMUNITY DEVELOPMENT DISTRICT

November 6, 2013

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, November 14, 2013, 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
 - a) September 12, 2013
 - b) October 10, 2013
3. Presentation by AJC Associates, Inc. (Alice Carlson) regarding the designation of undeveloped land to a category in the assessment methodology for the Bonds issued by the District.
4. Consideration of Resolution 2014-1 amending the Adopted Budget for Fiscal Year 2013 for the General Fund.
5. Staff Reports
 - a) Attorney
 - b) Engineer
 - c) Asset Manager
 - d) Manager
 - I. Financial Statement – September 30, 2013
6. Supervisor's Requests and Audience Comments
7. Adjournment



James P. Ward
District Manager

513 NORTHEAST 13TH AVENUE
FORT LAUDERDALE, FL 33301
PHONE (954) 658-4900
E-MAIL ward9490@comcast.net

Item two is consideration of the minutes of the September 12th and October 10th minutes.

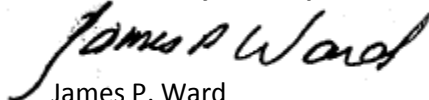
Item three is a presentation by Alice Carlson regarding the method outlined in the adopted methodology for the specific series of bonds to take undeveloped land and categorize that property in one of the categories in the adopted methodology. This item stems from questions at the September, 2013 Board Meeting.

Item four is consideration of Resolution 2014-1 which amends the Fiscal Year 2014 General Fund Adopted Budget to essentially line up the actual expenditures with the adopted budget. Overall, the District's adopted budget for the general fund was \$735,387.00 and total projected actual expenditures is \$690,337.00. The actual expenditures is subject to any audit adjustments that may be made during the audit period.

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



James P. Ward
District Manager

513 NORTHEAST 13TH AVENUE
FORT LAUDERDALE, FL 33301

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

The Regular Meeting of the Miromar Lakes Community Development District's Board of Supervisors was held on Thursday, September 12, 2013, at 2:00 p.m., at the offices of Miromar Development Corporation, 10801 Corkscrew Road, Suite 305, Estero, Florida 33928.

Present and constituting a quorum were:

Mike Hendershot
David Herring
Burnett Donoho
Alan Refkin
Doug Ballinger

Chairman
Vice Chairman
Assistant Secretary
Assistant Secretary
Assistant Secretary

Also present were:

James Ward
Greg Urbancic
Charlie Krebs
George Keller
Paul Cusmano

District Manager
District Counsel
District Engineer
Calvin Giordano & Associates
Calvin Giordano & Associates

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Ward called the meeting to order at 2:10 p.m. and the record reflected all members of the Board were present at roll call with the exception of Supervisor Donoho.

SECOND ORDER OF BUSINESS

Consideration of Minutes

a. **June 13, 2013, Regular Meeting**

On MOTION by Dr. Herring and seconded by Mr. Refkin, with all in favor of approving the June 13, 2013, Regular Meeting minutes.

b. **July 11, 2013, Regular Meeting**

On MOTION by Mr. Hendershot and seconded by Mr. Refkin, with all in favor of approving the July 11, 2013, Regular Meeting minutes.

THIRD ORDER OF BUSINESS

Public Hearings

a) FISCAL YEAR 2014 BUDGET

I. Public Comment and Testimony

On MOTION by Mr. Refkin and seconded by Mr. Hendershot, with all in favor of opening the public hearing to the public.

Mr. Ward stated there were no members of the public present, nor had he received any written comments pertaining to the proposed FY 2014 Budget.

On MOTION by Dr. Herring and seconded by Mr. Refkin, with all in favor of closing the public hearing to the public.

II. Board Comment and Consideration

None

III. Consideration of Resolution 2013-4, adopting the annual appropriation and budget for Fiscal Year 2014

Mr. Ward stated the FY 2014 Budget was unchanged since the proposed budget was approved in May 2013. Mr. Hendershot mentioned to him earlier the Series 2012 refinanced bonds shown page six, asking about the debt service changes from 2012 to 2013, and why there was such a big difference. He explained the CDD only paid a partial year's worth of interest due on the lots in FY 2013 from the refinancing, but the CDD levied the assessment as though it were a full year. This meant the CDD's debt service levy went down, but for purposes of cash coming out of the bank, it showed the CDD's interest expense was in the FY 2013.

Mr. Hendershot noted the one new number in the budget from May was the amount for the NPDES, asking if the Board was comfortable with the figure of \$7,500, plus a \$7,000 contingency.

Mr. Ward stated the engineering portion of the \$7,500 was from Johnson Engineering, the firm the CDD contracted with; this what they were currently being paid, and he assumed they would agree to the same amount in FY 2014. The assessment rates for residents went from \$330 to \$344 for FY 2014, so there was a little increase. He pointed out on page 12, there were two new neighborhoods added to the tax rolls since May, Salerno and Navona. The overall assessment rates went down when the debt service piece of the assessment levels was taken in consideration.

Mr. Hendershot asked if the unit numbers for Salerno and Novona were numbers for developer units versus private units.

Mr. Ward stated they were previously included in the developer number in May, but once they achieved the status of a platted lot, they were moved over to the resident. It did not change the assessment rate, but it changed the source of the payment.

Mr. Hendershot asked why Isola Bella rate was the same as many of the smaller places, like Verano Largo.

Mr. Ward stated, in terms of the general fund, regular operations, etc., everybody paid the same rate, \$343. In terms of the debt service, there were three or four product lines, single-family, single-family two, villas, and a multi-family, and within the Villas were one, two and three. He noted when a subdivision was classified and placed in one of the categories, that portion is handled by AJC and Associates.

Mr. Ward stated the list contained in the Board's packet was comprehensive with respect to any developed neighborhoods. Developer, for the purposes of the FY 2014 budget, meant the land had been platted, and there were separate folio numbers for each platted lot.

Mr. Refkin asked about the formula for determining what constituted a villa, then villa one, two and three

Mr. Ward stated Alice Carson made the determination.

General Board discussion: some lots were five times more expensive, and some lots were as big as those in other developments, but the prices did not compare; there was confusion as to how the numbers in the budget were arrived at. The difference might be due to the methodology applied to the various residential products.

Mr. Urbancic asked if the subject resolution were adopted, did it build into the assessment methodology in the resolution under the next agenda item.

Mr. Ward stated for purposes of the general fund only it did, and that was the assessment rate being applied on an equal basis per unit. For the debt service, this was previously done by the CDD when the bonds were issued. One other item, Dr. Herring asked previously how we permit an item to be spent during the year that does not have a line item in the budget. This resolution would permit funds to be moved within the budget to the extent they did not exceed \$10,000 over the whole year for the particular line item.

On MOTION by Mr. Refkin and seconded by Mr. Hendershot, with all in favor of approving Resolution 2013-4.

b) FISCAL YEAR 2014, IMPOSING SPECIAL ASSESSEMENTS; ADOPTING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY

I. Public Comment and Testimony

On MOTION by Mr. Refkin and seconded by Mr. Hendershot, with all in favor of opening the public hearing to the public.

Mr. Ward stated there were no members of the public present in person, nor had he received any written comments or objections related to the subject public hearing.

On MOTION by Mr. Refkin and seconded by Mr. Ballinger, with all in favor of closing the public hearing to the public.

II. Board Comment and Consideration

None

III. Consideration of Resolution 2013-5, imposing special assessments, adopting an assessment roll and approving the general fund special assessment methodology

Mr. Urbancic asked if the CDD was direct billing the FGCU parcel, as he thought the inter local agreement said they would be billed directly. There was a modification on a

corner piece of the lot, and the inter local agreement stated the CDD would direct bill them, as it was unclear if the CDD had the right to bill them via the tax roll.

Mr. Ward believed they were being billed on the tax roll, but this could be changed to direct billing. He thought the Board had a similar discussion in 2012, and it was determined that the CDD could bill them on the tax roll.

Mr. Urbancic stated that he did not recall.

Mr. Ward inquired if anyone had questions on the methodology.

Mr. Hendershot referred to the first paragraph on page three of the resolution where it stated the amount to be billed would be determined by the District Manager.

Mr. Ward affirmed this was the case as it pertained to the debt service.

Mr. Hendershot thought the amount to be billed was determined by the Board, and the District Manager was tasked only with notification and managing the process.

Mr. Ward indicated the actual total amount was determined by the Board, after which he broke the amount up and billed it to ensure the CDD had sufficient funds on November 1 and May 1 to make the debt service payments. The reason he structured the billing in the subject manner was due to it being difficult to calculate the amounts that would come in until October or April, so he included language in the resolution that he had the authority to determine the amount at those times. He confirmed the total amount that the CDD billed between October 1 and the following September 30 was the amount set by the Board in the CDD's budget, he only determined when it would be billed.

He directed the Board's attention to where the debt service fund was mentioned in the budget that showed for the off-roll piece, \$163,868 was the total bill for the year, and he broke that figure up between October 15 and April 15, depending on what is due during those two periods.

Mr. Hendershot believed, on the overall methodology on the general fund, the CDD was obligated to go back to the residents if it went above the cap rate, questioning what was the cap rate at present.

Mr. Ward stated the cap rate was ten percent over the actual rate the CDD billed the two years prior, so he thought it was in the \$360.00 range, though he did not remember the exact number.

Mr. Hendershot asked if the notice the CDD gave with regard to the present meeting satisfied the required notification, believing one notice went out with the TRIM notice.

Mr. Ward affirmed the notice that went out with the TRIM notice was the \$343.00 number. When the cap rate was calculated, it was duplicative, as the actual rate that would be levied was noticed, along with the cap rate, and it was on the TRIM bill. Thus, the CDD would be notifying the resident twice of the actual rate, once on the TRIM notice and again in the mailed notice. He noted every year thereafter, as long as the CDD was under the cap rate, the TRIM notice gave only the actual rate.

Mr. Hendershot inquired if the CDD sent out a separate notice other than the TRIM notice for the present meeting.

Mr. Ward replied no, as the CDD was still under the cap rate, as when he drafted the budget each year, he checked that the assessment rate was still under the cap rate; if it was not, then a separate mailed notice would be sent out.

Mr. Urbancic stated he checked and confirmed with regard to the FGCU bill and learned the CDD could bill them either way, so it could be left as is on the tax roll.

On MOTION by Dr. Herring and seconded by Mr. Ballinger, with all in favor of approving Resolution 2013-5.
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FOURTH ORDER OF BUSINESS**Consideration of Resolution 2013-6, designating the dates, time and location for regular meetings of the Board of Supervisors of the District**

Mr. Ward stated the date and time was the same, the second Thursday of every month at 2:00 p.m., but the location of the Board meetings was changed to the Beach Clubhouse. He noticed the change had not been made in the language of the resolution, though it was stated in the cover letter; the new location was 18061 Miromar Lakes Parkway, Miromar Lakes, Florida; he coordinated with the developer's office to ensure the venue was available.

Mr. Hendershot asked if the CDD had to pay a fee to utilize the new location.

Mr. Ward replied he had not and assumed for the present there would be no fee.

Dr. Herring questioned if the owners of the present location had a specific reason for preferring the CDD not to meet at its present location.

Mr. Ward answered no, the current location was being booked more than it had been in prior years, and the developer asked him, since the CDD now had a full resident board, if they preferred to meet at a location within the community itself. It was not a matter of not wanting the CDD to meet at its present location anymore. The Board would begin meeting at the new location at its next meeting, and the agenda letter contained the actual dates of the meetings for the next fiscal year. He indicated at the next Board meeting he would update the yearly schedule as to what would be on the projected agendas.

Mr. Hendershot asked if there were any new rules or procedures under the state's revised Sunshine Law.

Mr. Urbancic affirmed there were, stating the main new provision required that the Board allow members of the public to speak on any agenda item they desired. The notice requirements for the meetings would not change, but the way the meetings were conducted moving forward would change.

Mr. Ward remarked CDD's were unlike County and City Commissions that designated a specific time for public comments. Our normal practice was if a member of the public wished to speak on a particular item, after staff's presentation of the item and the Board's initial comments, the discussion was opened to the public, after which the Board considered the item and then voted. The Board normally skipped the public input, since there was rarely anyone from the public in attendance at meetings. However, if members of the public were present, the Board made an effort to invite and incorporate their input in the consideration of their vote, and the CDD normally allowed public comment on any issue not listed on the agenda.

Based on the way the Board operated its meetings prior to the revised Sunshine Law taking effect, the Board's meeting process would change little. If Mr. Urbancic thought it was necessary, he could draft language to add to the rules of conducting Board meetings.

<p>On MOTION by Mr. Hendershot and seconded by Dr. Herring, with all in favor of approving Resolution 2013-6 with the location change to the Beach Club noted above.</p>

FIFTH ORDER OF BUSINESS**Consideration of Inter local Agreement with Lee County and co-applicants to provide joint control of pollutants (NDPES Agreement)**

Mr. Urbancic commented the agreement originated out of the Clean Water Act that was being imposed on Lee County, and they were, in turn, imposing it local government entities. Miromar Lakes CDD was a co-permittee in the NDPES matter, and the inter local agreement indicated the CDD would cooperate on enforcement and monitoring, and there were certain monitoring requirements that had to be done annually. He said the CDD already submitted the initial monitoring report but had to get on board with other municipalities, and the backup contained the procedures to accomplish this.

Mr. Hendershot stated the report he signed contained a significant amount of monitoring, asking how this would be implemented.

Mr. Krebs replied the District already did the monitoring every year, including the following information, budget items the Board agreed upon for water management, and any maintenance done through the system regarding cleaning and inspections of the controlled structures and pipes. This was all brought together at the end of the year with Dave Robson's help and submitted to the County, and the latter took the reports from the all the districts and municipalities that were co-applicants and submitted them to the FDEP.

Mr. Hendershot asked if, for government purposes, the CDD received a letter at the end of each year stating the District was in compliance or fulfilled all the necessary criteria.

Mr. Krebs replied, generally, if there were any issues, he received a response stating an expanded explanation was desired for specifically identified items, or the CDD needed to provide additional information. This changed year to year with whoever ran the program at FDEP at that time. He noted FDEP had a big turnover in 2012 of who ran the program, and the current year's requirements were fairly the same as last years, as the person replacing the former person in charge adhered to the previous requirements, though was not always the case. This was the CDD's first year reporting and it was one year behind, as it should have been filed September 2012. September 2013 would be the second year, and the subject agreement allowed the CDD to say it was using the County for many of the services it provided, removing the need for the District to supply them.

Dr. Herring wondered if there was reason why the Miromar Lakes CDD was one of the last to sign the inter local agreement.

Mr. Urbancic replied it was an issue of timing and the meeting schedules, so he was asking the Board to approve the subject item as presented.

Mr. Hendershot asked that CGA be brought into the loop to ensure they did all the necessary filings.

Mr. Cusmano requested that he be copied on the final reports when they were completed, so he could keep track of them.

Mr. Urbancic affirmed he would send him a PDF of what was submitted for the District in the current year, and the only thing missing was the subject inter local agreement. In the next fiscal year, the format would be similar. He thought the requirement was ten or 15 percent of the storm water management system to be inspected each year, so by the end of five or six years, the whole system would have been inspected.

On MOTION by Dr. Herring and seconded by Mr. Refkin, with all in favor of approving the formation of an Inter local Agreement with Lee County and co-applicants to provide joint control of pollutants (i.e. NDPES Agreement).

SIXTH ORDER OF BUSINESS

Staff Reports

a. Attorney

No report

b. Development Manager

No report

c. Engineer

No report

d. Manager

I. Field Operations Update

Mr. Ward stated CGA began their work on October 1, 2013, pursuant to the contract, though they had been in the field for at least a month working diligently with Mike Elgin and his staff to facilitate a smooth transition. It was a bit early in the month for a monthly report, and there might be one in October. Beginning in November, the Board would begin receiving

monthly reports from CGA identifying any issues, and he would ask CGA to include in their report the time reporting requirements the Board discussed when drafting their agreement. The reports would reveal how much time CGA was spending in the field in relation to the budgeted time stated in the contract.

He explained this would not be a short process, as it was likely to take more than a year for the full transition, but in his discussions with both Mr. Byal and Mr. Elgin, Miromar would be completely supportive in assisting them during the transition when needed.

Mr. Hendershot asked if CGA is interfacing now with Mr. Elgin.

Mr. Cusmano stated he met with Mike Elgin the previous week and received a thumb drive from him with everything he had in his computer on the District, and he transferred them to his computer. As they progressed, they set the system up to allow the information to be available to Board members and the public, including the contracts from 2011 to present day.

Mr. Krebs stated if there was any information missing, he was likely to have it and would forward it as requested.

Mr. Cusmano asked where he could locate all the District's contracts and plans, particularly older ones. He drove through the community and spoke with MRI who were out in the field at 11:00 a.m., and he received a quote for doing the cleanup; he would meet with the landscaping person later.

SEVENTH ORDER OF BUSINESS

**Supervisor's Requests/Audience
Comments**

Dr. Herring asked about the flooding in the District, as there had been floods in the past caused by debris and construction blocking the drainage, which he believed had been cleared out. With the last bout of flooding, the blockages due simply to fluid overload and the water having no other place to go, as there were massive flooding.

There was general discussion, with the aid of a map of the District for illustration, on the reasons flooding occurred, such as silt settling in lakes and pipes, or debris gathering in drains due to the grade of the road, and the steps taken by staff to remedy the situations.

Mr. Hendershot understood the roads were the responsibility of the Master Association, unless a road had been turned over to the homeowners' association and

developed, wondering if the drains and the sewers were managed by the Master Association or the CDD.

Mr. Krebs believed the drainage itself, the inlet to the pipes, was all the CDD's responsibility, as in all the projects he worked on, those structures were tuned over to the CDD. The roads were managed by the Master Association included the asphalt, the curbs, the brick pavers, etc.

Mr. Hendershot asked which entity checked the drains for debris.

Mr. Krebs replied this was a task the CDD was responsible for, inspecting a certain percentage every year.

Mr. Cusmano concurred, stating each neighborhood was monitored, working with MRI to see where they had been, where the problem spots were, and what needed to be addressed. From there, if one area persistently clogged, that would be the first on the list to be cleaned out as the rainy season approached.

Dr. Herring wished to know, in an acute situation, who would be contacted when there was a large amount of standing water.

Mr. Ward replied they should be referred to Paul Cusmano of CGA, but it was likely residents would continue to call Mike Elgin, and he would relay the messages to him.

Mr. Hendershot mentioned one resident of Verano Largo drove through the standing water and her car stalled; she claimed the car was ruined, and she wanted to sue.

Mr. Ward stated Mike Elgin informed him of that situation.

Dr. Herring stated water had stood for days and it was due mainly to construction debris gathering in the drains.

Mr. Hendershot believed the Verano Largo was one of the worst areas for flooding, as the water was slow to recede.

Mr. Hendershot mentioned there were a number of properties that would eventually be dedicated to the CDD for management, and the expenses that went with them. With the various properties already owned by the CDD, the properties owned by individual homeowners or the developer, and the Master Association overlaying all that, the issue was trying to decide what rights went with ownership versus the Master Association and the CDD. He asked if CGA could review the different responsibilities and draft an executive summary by neighborhood with regard to the rights of owners, the CDD and the Master Association.

Mr. Ward stated that he has not received the Master Association documents, but he had a drawing showing the CDD's land, and one that showed developer land and HOA land, where they comingled and separated, etc. He did not have the documents that separated them by neighborhood.

Mr. Ward believed the first major goal of the CGA was to get a handle of the Miromar Lakes CDD's major contracts, and as they became more versed in those, to implement a mapping system detailing ownership and the rights that went with it.

A male speaker added it would be good to know about the various bonds and the properties to which they were attached.

Mr. Ward stated they could be found in what he referred to as the District's bond book that contained the maps and which properties were subject to what conditions, assessment rates, definitions of the product lines, etc. He found it to be a good reference point when addressing the District's bond issues.

EIGHTH ORDER OF BUSINESS

Adjournment

<p>On MOTION by Mr. Refkin, seconded by Mr. Ballinger, with all in favor of adjourning at 3:07 p.m.</p>
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James P. Ward, Secretary

Mike Hendershot, Chairman

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

The Regular Meeting of the Miromar Lakes Community Development District's Board of Supervisors was held on Thursday, October 10, 2013, at 2:00 p.m., at the Beach Clubhouse, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913.

Present and constituting a quorum were:

**Mike Hendershot
Alan Refkin
Doug Ballinger**

**Chairman
Assistant Secretary
Assistant Secretary**

Also present were:

**James Ward
Greg Urbancic
Charles Krebs
Paul Cusmano
Mike Elgin**

**District Manager
District Counsel
District Engineer
Calvin Giordano & Associates (CGA)
Miromar Development Corporation**

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Ward called the meeting to order at 2:00 p.m. with all members of the Board present at roll call with the exception of Supervisors Donoho and Herring.

SECOND ORDER OF BUSINESS

Staff Reports

a. Attorney

Mr. Urbancic reminded the Board that at its last meeting, they approved the inter local agreement, which he transmitted to the County, and he was waiting on the return of a final full set of the contract. He understood there was one entity, Sanibel, that had yet to sign, and once the full set was received, he would forward a copy to Mr. Ward.

b. Development Manager

Mr. Ward thought, as this was the start of the CGA contract, it might be an opportune time for Mr. Cusmano to update the Board on the areas of the CDD he visited over the past month, how the operation and maintenance side of the project was being handled, and the direction the CDD would go in the future. Beginning the next month, as indicated when CGA

was hired, the Board would begin receiving a monthly update of the budgeted contract hours versus the actual hours, benching that to the total yearly hours, in this way, the Board could monitor how hours were being used.

Mr. Cusmano remarked on meeting with the various subcontractors to discuss the work they did on District property, referring to the documents included in the backup, such as the landscaping breakdown. He thought the District's overall landscape was in excellent condition, and those areas he asked them to address had been resolved when he visited the property a week later. He stated there were some areas in need of infill, which he estimated at a cost of \$1,800 for the infill plants, and he would meet with the subcontractors and go over the area section by section. They would keep within the current year's budget, proceeding to look for other areas in need of infill as the budget increased.

Regarding the wetlands, they met with Lake Masters, and he thought they were doing a great job, particularly with the additional water from the rainfall and the high level of water in the lakes. They drove around the property, and he examined the outfalls and had no issue with Lake Masters and would not touch their contract. Overall, he found no reason to upset the arrangements with the subcontractors working on the District property, as they were doing a good job and were very responsive to CGA stepping in.

On the issue of storm water, he spoke with the District representative at MRI and looked at their television recordings of the District's drainage; they found an issue with the drainage over at Murano. He reviewed the problem with the aid of a map of the District, stating it had to do with the 150-foot concrete weir, and the drainage easement that connected to the District's environmental areas. Charlie Krebs would put together a plan that he would submit to three vendors, so he could get a price to correct the issues and, thereafter, set up a maintenance schedule and budget.

Mr. Hendershot wished to see the MRI proposal,

Mr. Ballinger asked what was the second worst area the District had.

Mr. Cusmano replied one of the two outfalls and it had been rectified.

Mr. Ballinger asked what a blowout would cost.

Mr. Elgin stated since he pulled his contractor to do the work, he had yet to see an invoice from him, but the cost was based on an hourly rate, and the task took about four to

six hours. He estimated the cost at about \$2,000 for the initial cleanout, and there was the cost for the ongoing maintenance thereafter.

Mr. Hendershot asked, when and if the Board authorized the work, if this should be communicated to the residents, since there had been many complaints.

Mr. Refkin thought the residents should be told, as it was a positive action.

Mr. Cusmano stated when they were cleared and properly maintained, there would no longer be any issues, and the number of resident complaints would decrease.

Mr. Hendershot asked if there was money in the budget.

Mr. Ward stated no, and this was an \$11,000 item. He was told there was a sense of urgency to get the work done, but the Board could wait a month and a half for the proposal.

Mr. Hendershot preferred not to wait.

Mr. Cusmano mentioned the research he did on the cost for the job showed the estimate of what it would cost the District was within industry standards, so he hoped to be able to proceed to get the work done.

Mr. Hendershot inquired if anything could be done about people dumping debris into the inlet, such as landscape cuttings, etc.

Mr. Elgin thought it would be difficult, noting it was a case of sensitivity and sending a notice to residents that if, for instance, they had a mound of silt, that they should not hose it into the inlet, they should shovel it into their landscaped areas. Other educational information could be sent out to residents, which he believed other districts did on an annual basis. It was an issue that had to be addressed on an ongoing basis.

Mr. Ward remarked the District's total operating budget for the year was about \$735,000, and the expenditure for the current fiscal year was at \$631,000 as of the end of August, so even with the subject expenditure, the District would be under its total budget.

c. Engineer

No report

d. Manager

I. Field Operations Update

No Report

II. Financial Statement – August 31, 2013

Mr. Ward stated they had begun the audit process, and he anticipated having the audit report ready early next calendar year.

A male speaker asked if the job with MRI was above the threshold that would require a Board vote.

Mr. Ward responded the estimate was above the threshold, but due to the line items being messy, he would do a cleanup budget amendment for the Board’s approval at the next meeting once he finished the September financials. He would clean up the specific line items to make them in accordance with the District’s budget within the 60-day timeframe permitted by law, if that is acceptable to the Board.

The Board concurred.

THIRD ORDER OF BUSINESS

Supervisor’s Requests/Audience Comments

Mr. Hendershot recalled in the previous minutes about a camera or TV.

Mr. Cusmano affirmed MRI used a television camera system to look inside the pipes.

FOURTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Refkin, seconded by Mr. Ballinger, with all in favor of adjourning at 2:40 p.m.

James P. Ward, Secretary

Mike Hendershot, Chairman



Specializing in Community Development District Assessment Rolls

Miromar Lakes Community Development District Board Meeting

November 14, 2014

Presentation by Alice J Carlson, President AJC Associates, Inc.

Original Bond Issue

- Original Proposed Site Plan provided by developer
- Engineer's Report
- Assessment Methodology Report
- Original Lien Roll

Modifications to Original Lien Roll

- Plat / Site plan Approvals with County / Sale of property
 - How district is notified
 - How is it handled
- Revisions to proposed product type/unit count by developer
 - How district is notified
 - How is it handled
- True up calculation as per Assessment Methodology Report

RESOLUTION 2014-1

THE RESOLUTION OF THE MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") AMENDING THE FISCAL YEAR 2013 BUDGET WHICH BEGAN ON OCTOBER 1, 2012, AND ENDED ON SEPTEMBER 30, 2013; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District previously adopted the Fiscal Year 2013 Budget; and

WHEREAS, the District desires to amend the Adopted Budget in accordance with Exhibit A attached hereto;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. INCORPORATION OF WHEREAS CLAUSES. That the foregoing whereas clauses are true and correct and incorporated herein as if written into this Section.

SECTION 2. AMENDMENT OF FISCAL YEAR 2013 BUDGET. The previously adopted Budget of the District is hereby amended in accordance with Exhibit A attached hereto and incorporated herein as if written into this Section.

SECTION 3. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 4. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisor's in conflict are hereby repealed to the extent of such conflict.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Miromar Lakes Community Development District.

PASSED AND ADOPTED this 14th day of November, 2013

ATTEST:

**MIROMAR LAKES
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Michael Hendershot, Chairman

**Miromar Lakes Community Development District
General Fund
Fiscal Year 2014
Budget Amendment #1**

Description	PROJECTED Actual at 09/30/2013	ADOPTED Fiscal Year 2014 Budget	Budget Amendment # 1
Revenue and Other Sources			
Carryforward	-	\$ -	\$ -
Interest			
Interest - General Checking	393	500	-
Special Assessment Revenue			
Special Assessments - On-Roll	381,201	377,734	-
Special Assessments - Off-Roll	357,153	357,153	-
Note Payable - Miromar Lakes LLC	-	-	-
Intragovernmental Transfer In	28	-	-
Total Revenue and Other Sources:	738,776	\$ 735,387	\$ -
Expenditures and Other Uses			
Legislative			
Board of Supervisor's - Fees	7,000	8,000	(1,000)
Board of Supervisor's - Taxes	401	612	(175)
Executive			
Professional Management	40,000	40,000	-
Financial and Administrative			
Audit Services	7,500	7,500	-
Accounting Services	-	-	-
Assessment Roll Services	18,000	18,000	-
Arbitrage Rebate Services	1,000	2,000	(1,000)
Other Contractual Services			
Legal Advertising	653	1,200	(500)
Trustee Services	7,875	10,000	(2,000)
Property Appraiser/Tax Collector Fees	1,133	2,400	(1,200)
Bank Services	572	500	100
Travel and Per Diem	-	-	-
Communications & Freight Services			
Postage, Freight & Messenger	426	500	-
Insurance	5,500	5,500	-
Printing & Binding	573	500	100
Office Supplies	-	-	-
Subscription & Memberships	175	175	-
Legal Services			
Legal - General Counsel	23,264	15,000	9,000
Debt Service - Miromar Lakes LLC Note	-	-	-
Other General Government Services			
Engineering Services - General Fund	10,171	12,500	(2,000)
NPDES	6,007	5,000	1,100
Other Current Charges	28	-	-
Sub-Total:	130,278	129,387	2,425

Prepared by:

JPWARD and Associates, LLC

**Miromar Lakes Community Development District
General Fund
Fiscal Year 2014
Budget Amendment #1**

Description	PROJECTED Actual at 09/30/2013	ADOPTED Fiscal Year 2014 Budget	Budget Amendment # 1
Stormwater Management Services			
Professional Management			
Asset Management	3,750	3,750	-
Mitigation Monitoring	2,535	-	2,600
Utility Services			
Electric - Aeration Systems	545	1,500	(900)
Lake System			
Aquatic Weed Control	65,568	124,000	(58,000)
Lake Bank Maintenance	8,515	2,500	6,100
Water Quality Testing	-	2,000	(2,000)
Water Control Structures	1,770	-	1,800
Grass Carp Installation	50,708	-	51,000
Wetland System			
Routine Maintenance	37,600	-	38,000
Other Current Charges	-	2,500	(2,500)
Operating Supplies	-	-	-
Capital Outlay			
Aerator's	-	-	-
Sub-Total:	170,992	136,250	36,100
Landscaping Services			
Professional Management			
Asset Management	11,250	11,250	-
Utility Services			
Electric	-	-	-
Irrigation Water	3,555	7,500	(3,900)
Repairs & Maintenance			
Public Area Landscaping	302,108	300,000	2,200
Landscape Lighting	-	-	-
Irrigation System	202	7,500	(7,200)
Well System	2,506	3,500	(900)
Plant Replacement	603	25,000	(24,400)
Monument Painting	2,505		
Other Current Charges			
Lee County -Ben Hill Griffin Landscape	40,553	55,000	(4,325)
Charlotte County - Panther Habitat, Fire	466	-	-
Operating Supplies			
Mulch	25,320	60,000	-
Sub-Total:	389,067	469,750	(38,525)
Total Expenditures and Other Uses:	690,337	\$ 735,387	\$ -



MIROMAR LAKES CDD

Field Operation Report

To: James Ward, District Manager

From: Paul Cusmano, Director of Field Operations

Date: November 1, 2013

Re: Miromar Lakes Field Report

Inspection Date: October 2013

General:

Site visit was completed this month. Inspection was made of the Verona neighborhood. General inspection thru-out the project concerning landscape and lake management. Evaluation was completed of the current conditions.

Project Overview and Corrections

Storm Water System

I am in receipt of the full set of Storm Water system drawings. Within the next 60 days I will evaluate the current conditions and propose a maintenance and cleaning schedule with cost.

The report shall outline the following;

- 1- Condition of the existing system
- 2- Repairs, if need, to allow system to function at its full capacity
- 3- Monthly inspection and yearly cleaning pre rainy season

Building Code Services
Coastal Engineering
Code Enforcement
Construction Engineering & Inspection
Construction Services
Contract Government
Data Technologies & Development
Emergency Management Services
Engineering
Governmental Services
Indoor Air Quality
Landscape Architecture & Environmental Services
Municipal Engineering
Planning
Public Administration
Redevelopment & Urban Design
Renewable Energy
Resort Development
Surveying & Mapping
Transportation Planning & Traffic Engineering
Utility & Community Maintenance Services
Water Resources Management

1800 Eller Drive, Suite 600
Fort Lauderdale, FL 33316
Phone: 954.921.7781
Fax: 954.921.8807



Lake and Wet Land Management

Continue monitoring wetlands, mitigation areas and the lakes.

Landscape and Irrigation

Landscape vendor continue with their Fall schedule of tree trimming. Landscape has been maintained to all current design and spec's.

Upcoming Reports

I will be submitting an ongoing report for contract renewal.

Pac./11-1-13

Building Code Services
Coastal Engineering
Code Enforcement
Construction Engineering & Inspection
Construction Services
Contract Government
Data Technologies & Development
Emergency Management Services
Engineering
Governmental Services
Indoor Air Quality
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Utility & Community Maintenance Services
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1800 Eller Drive, Suite 600
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Miromar Lakes Community Development District
Exhibit B

CALVIN, GIORDANO & ASSOCIATES, INC.																			
13-5692 MIROMAR LAKES CDD																			
Description of Service	Agreement Terms				Comped September 2013 Hours	Actual		Estimated										YTD	Budget Variance
	Hourly Rate	Hours	Total Fee	Oct-13		Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-13	May-14	Jun-14	Jul-14	Aug-14	Sep-14			
WATER MANAGEMENT SERVICES																			
Procurement and Bidding Services	\$ 100.00	18	\$ 1,800.00			2	1.5										3.5	14.50	
Prepare Scope of Service for Contract	\$ 100.00	25	\$ 2,500.00			1	2										3	22.00	
Prepare Specifications and Exhibits	\$ 100.00	12	\$ 1,200.00				1										1	11.00	
Negotiation and Contract Execution	\$ 100.00	6	\$ 600.00	2			0.5										0.5	5.50	
Operations and Maintenance Services	\$ 80.00	125	\$ 10,000.00	8		5	10.25										15.25	109.75	
Sub-Total:			\$ 16,100.00																
LANDSCAPING SERVICES																			
Procurement and Bidding Services	\$ 100.00	18	\$ 1,800.00				1.5										1.5	16.50	
Prepare Scope of Service for Contract	\$ 100.00	25	\$ 2,500.00				2										2	23.00	
Prepare Specifications and Exhibits	\$ 100.00	12	\$ 1,200.00				1										1	11.00	
Negotiation and Contract Execution	\$ 100.00	12	\$ 1,200.00				1										1	11.00	
Operations and Maintenance Services	\$ 80.00	250	\$ 20,000.00	11		11	20.75										31.75	218.25	
Sub-Total:			\$ 26,700.00																
ASSET MONITORING																			
Procurement and Bidding Services	\$ 100.00	12	\$ 1,200.00				1										1	11.00	
Prepare Scope of Service for Contract	\$ 100.00	12	\$ 1,200.00				1										1	11.00	
Prepare Specifications and Exhibits	\$ 100.00	25	\$ 2,500.00				2										2	23.00	
Negotiation and Contract Execution	\$ 100.00	25	\$ 2,500.00				2										2	23.00	
Operations and Maintenance Services	\$ 80.00	100	\$ 8,000.00	3		3	8.25										11.25	88.75	
Sub-Total:			\$ 15,400.00																
ADMINISTRATIVE MATTERS																			
Maintain electronic files, attendance at Board Meeting, general matters (all)	\$ 70.00	100	\$ 7,000.00			26	31	8.25										39.25	60.75
Total:			\$ 65,200.00	50		53	64	0	0	0	0	0	0	0	0	0	117	660	

Miromar Lakes Community Development District

Financial Statements

September 30, 2013



Prepared by:

JPWARD AND ASSOCIATES LLC

513 NE 13TH AVENUE

FORT LAUDERDALE, FLORIDA 33301

E-MAIL: WARD9490@COMCAST.NET

PHONE: (954) 658-4900

Miromar Lakes Community Development District

Table of Contents

	<i>Page</i>
<i>Balance Sheet—All Funds</i>	<i>1-2</i>
<i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
<i>General Fund</i>	<i>3-5</i>
<i>Debt Service Fund</i>	
<i>Series 2003 Bonds</i>	<i>6</i>
<i>Series 2012 Bonds</i>	<i>7</i>
<i>Capital Project Fund</i>	
<i>Series 2012 Bonds</i>	<i>8</i>

**Miromar Lakes Community Development District
Balance Sheet
for the Period Ending September 30, 2013**

	Governmental Funds					Account Groups		Totals (Memorandum Only)
	Debt Service Funds					General Long Term Debt	General Fixed Assets	
	General Fund	Series 2000	Series 2003	Series 2012	Capital Project Fund			
Assets								
Cash and Investments								
General Fund - Invested Cash	\$ 538,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 538,040
Debt Service Fund								
Interest Account	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-
Reserve Account	-	-	2,046,096	406,723	-	-	-	2,452,819
Revenue	-	-	885,581	460,165	-	-	-	1,345,746
Prepayment Account	-	-	2,315	5,247	-	-	-	7,562
Deferred Cost Account	-	-	-	-	-	-	-	-
Cost of Issuance	-	-	-	-	-	-	-	-
Escrow Deposit Fund	-	-	-	-	-	-	-	-
Due from Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Market Valuation Adjustments								
Accrued Interest Receivable	-	-	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	3,806,127	-	3,806,127
Amount to be Provided by Debt Service Funds	-	-	-	-	-	34,784,577	-	34,784,577
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	40,376,020	40,376,020
Total Assets	\$ 538,040	\$ -	\$ 2,933,992	\$ 872,135	\$ -	\$ 38,590,704	\$ 40,376,020	\$ 83,310,890

**Miromar Lakes Community Development District
Balance Sheet
for the Period Ending September 30, 2013**

	Governmental Funds					Account Groups		Totals (Memorandum Only)
	Debt Service Funds					General Long Term Debt	General Fixed Assets	
	General Fund	Series 2000	Series 2003	Series 2012	Capital Project Fund			
Liabilities								
Accounts Payable & Payroll Liabilities	\$ 2,176	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,176
Due to Other Funds	-							-
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Bonds Payable								-
Current Portion	-	-	-	-	-	-	-	-
Long Term	-	-	-	-	-	36,530,000	-	36,530,000
Notes Payable - Miromar Development Corp	-	-	-	-	-	2,060,704		2,060,704
Total Liabilities	<u>\$ 2,176</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,590,704</u>	<u>\$ -</u>	<u>\$ 38,592,880</u>
Fund Equity and Other Credits								
Investment in General Fixed Assets	-	-				-	40,376,020	40,376,020
Fund Balance								
Restricted								
Beginning: October 1, 2012 (Unaudited)	-	13,023,863	2,883,437	-	-	-	-	15,907,300
Results from Current Operations	-	(13,023,863)	50,555	872,135	-	-	-	(12,101,173)
Unassigned								
Beginning: October 1, 2012 (Unaudited)	490,288	-				-	-	490,288
Results from Current Operations	45,576	-				-	-	45,576
Total Fund Equity and Other Credits	<u>\$ 535,864</u>	<u>\$ -</u>	<u>\$ 2,933,992</u>	<u>\$ 872,135</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,376,020</u>	<u>\$ 44,718,010</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 538,040</u>	<u>\$ -</u>	<u>\$ 2,933,992</u>	<u>\$ 872,135</u>	<u>\$ -</u>	<u>\$ 38,590,704</u>	<u>\$ 40,376,020</u>	<u>\$ 83,310,890</u>

**Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2013**

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															
Interest - General Checking	36	31	48	46	40	40	30	28	34	34	28	24	419	500	84%
Special Assessment Revenue															
Special Assessments - On-Roll	308	58,630	232,867	12,134	12,564	6,736	9,450	4,483	43,171	859	-	(2,889)	378,312	377,734	100%
Special Assessments - Off-Roll	-	89,288	-	89,288	-	-	89,288	-	89,288	-	-	-	357,153	357,153	100%
Note Payable - Miromar Lakes LLC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intragovernmental Transfer In	-	28	-	-	-	-	-	-	-	-	-	-	28	-	
Total Revenue and Other Sources:	\$ 344	\$ 147,949	\$ 232,915	\$ 101,468	\$ 12,604	\$ 6,776	\$ 98,768	\$ 4,511	\$ 132,493	\$ 893	\$ 28	\$ (2,865)	735,913	\$ 735,387	100%
Expenditures and Other Uses															
Legislative															
Board of Supervisor's - Fees	600	-	600	-	1,600	1,400	1,000	1,000	-	-	-	800	7,000	8,000	88%
Board of Supervisor's - Taxes	46	-	46	-	122	107	77	77	-	(135)	-	61	401	612	66%
Executive															
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	40,000	40,000	100%
Financial and Administrative															
Audit Services	-	-	-	5,000	-	-	2,500	-	-	-	-	-	7,500	7,500	100%
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	18,000	-	-	-	-	-	-	-	-	-	18,000	18,000	100%
Arbitrage Rebate Services	-	-	-	-	1,000	-	-	-	-	-	-	-	1,000	2,000	50%
Other Contractual Services															
Legal Advertising	-	-	-	547	-	41	-	-	66	-	-	-	653	1,200	54%
Trustee Services	-	-	2,500	-	-	5,375	-	-	-	-	-	-	7,875	10,000	79%
Property Appraiser/Tax Collector Fees	-	-	-	-	-	-	-	1,133	-	-	-	-	1,133	2,400	47%
Bank Services	43	29	86	29	43	73	31	42	63	52	42	38	572	500	114%
Travel and Per Diem	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A

**Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2013**

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Communications & Freight Services															
Postage, Freight & Messenger	-	-	26	33	-	66	33	61	59	-	33	116	426	500	85%
Insurance	5,500	-	-	-	-	-	-	-	-	-	-	-	5,500	5,500	100%
Printing & Binding	-	-	-	-	85	43	-	39	-	137	131	139	573	500	115%
Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Subscription & Memberships	175	-	-	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services															
Legal - General Counsel	1,719	-	3,603	-	-	3,084	-	-	7,956	2,874	3,066	963	23,264	15,000	155%
Debt Service - Miromar Lakes LLC Note	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services															
Engineering Services - General Fund	-	630	-	-	-	3,435	2,631	1,713	881	-	881	-	10,171	12,500	81%
NPDES	-	-	-	-	-	-	-	-	2,155	-	3,020	307	5,482	5,000	110%
Other Current Charges	28	-	-	-	-	-	-	-	-	-	-	-	28	-	N/A
Sub-Total:	11,444	3,992	28,194	8,942	6,184	16,957	9,604	7,398	14,513	6,261	10,506	5,757	129,753	129,387	100%
Stormwater Management Services															
Professional Management															
Asset Management	313	313	313	313	313	313	313	313	313	313	-	625	3,750	3,750	100%
Mitigation Monitoring	-	-	-	220	-	-	-	-	330	525	-	1,985	3,060	-	N/A
Utility Services															
Electric - Aeration Systems	-	49	85	-	56	48	38	35	108	-	54	72	545	1,500	36%
Lake System															
Aquatic Weed Control	5,464	5,464	5,464	5,464	-	10,928	5,464	5,464	5,464	-	5,464	10,928	65,568	124,000	53%
Lake Bank Maintenance	-	-	-	-	-	4,250	-	-	710	-	3,555	-	8,515	2,500	341%
Water Quality Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	0%
Water Control Structures	-	-	-	-	-	-	-	-	-	-	-	1,770	1,770	-	N/A
Grass Carp Installation	-	-	-	-	50,708	-	-	-	-	-	-	-	50,708	-	N/A
Wetland System															
Routine Maintenance	3,133	3,133	3,133	3,133	-	6,267	3,133	3,133	3,133	-	3,133	6,267	37,600	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500	0%
Operating Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay															
Aerator's	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	8,910	8,959	8,995	9,130	51,076	21,805	8,948	8,945	10,058	838	12,207	21,647	171,517	136,250	126%

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2013

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Landscaping Services															
Professional Management															
Asset Management	938	938	938	938	938	938	938	938	938	938	-	1,875	11,250	11,250	100%
Utility Services															
Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Irrigation Water	-	-	-	1,777	-	-	-	-	-	-	-	1,777	3,555	7,500	47%
Repairs & Maintenance															
Public Area Landscaping	-	-	116,951	10,653	3,218	29,104	32,593	-	-	83,997	21	28,076	304,613	300,000	102%
Landscape Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Irrigation System	-	-	202	-	-	-	-	-	-	-	-	-	202	7,500	3%
Well System	-	-	-	-	-	-	-	-	2,506	-	-	-	2,506	3,500	72%
Plant Replacement	-	-	-	-	-	-	-	-	-	603	-	-	603	25,000	2%
Other Current Charges															
Lee County -Ben Hill Griffin Landscape	-	40,553	-	-	-	-	-	-	-	-	-	-	40,553	55,000	74%
Charlotte County - Panther Habitat, Fire	-	466	-	-	-	-	-	-	-	-	-	-	466	-	
Operating Supplies															
Mulch	-	-	6,195	-	-	19,125	-	-	-	-	-	-	25,320	60,000	42%
Sub-Total:	938	41,956	124,286	13,368	4,155	49,167	33,530	938	3,444	85,537	21	31,729	389,067	469,750	83%
Total Expenditures and Other Uses:	\$ 21,291	\$ 54,908	\$ 161,475	\$ 31,440	\$ 61,415	\$ 87,929	\$ 52,082	\$ 17,280	\$ 28,015	\$ 92,636	\$ 22,734	\$ 59,132	690,337	\$ 735,387	94%
Net Increase/ (Decrease) in Fund Balance	(20,948)	93,042	71,440	70,028	(48,812)	(81,152)	46,686	(12,769)	104,478	(91,743)	(22,706)	(61,996.92)	45,576	-	
Fund Balance - Beginning	490,288	469,340	562,382	633,822	703,849	655,038	573,885	620,571	607,803	712,281	620,538	597,832	490,288	348,426	
Fund Balance - Ending	\$ 469,340	\$ 562,382	\$ 633,822	\$ 703,849	\$ 655,038	\$ 573,885	\$ 620,571	\$ 607,803	\$ 712,281	\$ 620,538	\$ 597,832	\$ 535,835	535,863.58	\$ 348,426	

**Miromar Lakes Community Development District
Debt Service Fund - Series 2003 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2013**

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															
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	-	42,693	2	2	1	1	1	42,692	1	0	0	0	85,393	35,800	239%
Prepayment Account	-	0	0	0	0	0	0	0	0	0	0	0	1	-	N/A
Revenue Account	-	73	1	3	3	2	2	15	21	15	9	8	151	-	N/A
Special Assessment Revenue															
Special Assessments - On-Roll	42	7,925	31,477	1,640	1,698	911	1,277	606	5,835	116	-	-	51,528	50,717	102%
Special Assessments - Off-Roll	-	-	-	-	-	-	2,098,764	-	-	-	-	-	2,098,764	2,098,764	100%
Operating Transfers In (From Other Funds)															
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 42	\$ 50,691	\$ 31,480	\$ 1,645	\$ 1,702	\$ 914	\$ 2,100,045	\$ 43,313	\$ 5,857	\$ 131	\$ 9	\$ 8	2,235,836	\$ 2,185,281	102%
Expenditures and Other Uses															
Debt Service															
Principal Debt Service - Mandatory															
Series 2003 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 460,000	\$ -	\$ -	\$ -	\$ -	460,000	\$ 460,000	100%
Principal Debt Service - Early Redemptions															
Series 2003 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense															
Series 2003 Bonds	-	862,641	-	-	-	-	-	862,641	-	-	-	-	1,725,281	1,725,281	100%
Operating Transfers Out (To Other Funds)															
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 862,641	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,322,641	\$ -	\$ -	\$ -	\$ -	2,185,281	\$ 2,185,281	100%
Net Increase/ (Decrease) in Fund Balance	42	(811,949)	31,480	1,645	1,702	914	2,100,045	(1,279,328)	5,857	131	9	8	50,555	-	
Fund Balance - Beginning	2,883,437	2,883,479	2,071,529	2,103,009	2,104,655	2,106,357	2,107,270	4,207,315	2,927,987	2,933,843	2,933,975	2,933,984	2,883,437	2,883,529	
Fund Balance - Ending	\$ 2,883,479	\$ 2,071,529	\$ 2,103,009	\$ 2,104,655	\$ 2,106,357	\$ 2,107,270	\$ 4,207,315	\$ 2,927,987	\$ 2,933,843	\$ 2,933,975	\$ 2,933,984	\$ 2,933,992	2,933,992	\$ 2,883,529	

**Miromar Lakes Community Development District
Debt Service Fund - Series 2012 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30 , 2013**

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															
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	-	9,917	0	0	0	0	382	7,355	1	1	1	1	17,658	7,100	249%
Prepayment Account	-	0	0	0	0	0	0	0	0	0	0	0	1	-	N/A
Revenue Account	-	1	0	3	10	10	11	12	5	5	6	6	68	2,000	3%
Special Assessment Revenue															
Special Assessments - On-Roll	685	130,587	518,665	27,026	27,983	15,004	21,047	9,986	96,154	1,914	-	-	849,051	836,042	102%
Special Assessments - Off-Roll	-	-	-	-	-	-	167,052	-	-	-	-	-	167,052	167,052	100%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds															
Series 2012 Refinance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	109,650	-	-	-	-	-	-	4,050	-	113,701	-	N/A
Total Revenue and Other Sources:	\$ 685	\$ 140,505	\$ 518,666	\$ 136,681	\$ 27,993	\$ 15,014	\$ 188,492	\$ 17,352	\$ 96,160	\$ 1,919	\$ 4,057	\$ 7	1,147,530.74	\$ 1,012,194	N/A
Expenditures and Other Uses															
Debt Service															
Principal Debt Service - Mandatory															
Series 2012 Bonds	-	-	-	-	-	-	-	365,000	-	-	-	-	365,000	\$ 365,000	100%
Principal Debt Service - Early Redemptions															
Series 2012 Bonds	-	-	-	-	-	-	-	85,000	-	-	-	-	85,000	-	N/A
Interest Expense															
Series 2012 Bonds	-	76,491	-	-	-	-	-	320,197	-	-	-	-	396,688	396,688	100%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 76,491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 770,197	\$ -	\$ -	\$ -	\$ -	846,688	\$ 761,688	N/A
Net Increase/ (Decrease) in Fund Balance	685	64,014	518,666	136,681	27,993	15,014	188,492	(752,845)	96,160	1,919	4,057	7	300,842	250,506	
Fund Balance - Beginning	571,293	571,978	635,992	1,154,658	1,291,338	1,319,331	1,334,345	1,522,837	769,992	866,152	868,071	872,128	571,293	477,729	
Fund Balance - Ending	\$ 571,978	\$ 635,992	\$ 1,154,658	\$ 1,291,338	\$ 1,319,331	\$ 1,334,345	\$ 1,522,837	\$ 769,992	\$ 866,152	\$ 868,071	\$ 872,128	\$ 872,135	872,135	\$ 728,235	

Miromar Lakes Community Development District
Capital Project Fund - Series 2012 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2013

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																
Construction Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Cost of Issuance	0	0	0	0	0	0	0	0	0	0	0	-	1	-	N/A	
Debt Proceeds																
Series 2012 Refinance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Operating Transfers In (From Other Funds)																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Total Revenue and Other Sources:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	-	1	\$ -	N/A
Expenditures and Other Uses																
Capital Outlay																
Cost of Issuance																
Series 2012 Bonds	21,398	-	5,500	-	-	-	-	-	-	-	-	-	26,898	\$ -	N/A	
Operating Transfers Out (To Other Funds)																
	-	-	-	-	-	-	-	-	-	-	4,050	-	4,050	-	N/A	
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 5,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,050	\$ -	30,948	\$ -	N/A	
Net Increase/ (Decrease) in Fund Balance	0	0	(5,500)	0	0	0	0	0	0	0	(4,050)	-	(30,947)	-		
Fund Balance - Beginning	30,947	30,947	30,948	25,448	25,448	25,448	25,448	25,448	25,448	25,448	25,448	21,398	30,947	-		
Fund Balance - Ending	\$ 30,947	\$ 30,948	\$ 25,448	\$ 25,448	\$ 25,448	\$ 25,448	\$ 25,448	\$ 25,448	\$ 25,448	\$ 25,448	\$ 21,398	\$ 21,398	-	\$ -	-	