

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT



AGENDA

DECEMBER 10, 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

December 3, 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, December 10, 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=e28c3319ad069a08312ae4e26b23d422c>

Access Code: **179 980 3134**

Event password: **Jpward**

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

Phone: **408-418-9388** and enter the access code **179 980 3134** 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:

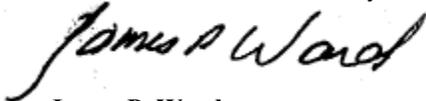
1. Call to Order & Roll Call.
2. Administration of Oath of Office for Mary LeFevre and Dr. David Herring who were elected at the November 3, 2020 Election.
 - a) Oath of Office.
3. Consideration of Minutes:
 - I. November 12, 2020 – Regular Meeting
4. Staff Reports
 - I. District Attorney
 - II. District Engineer
 - a) Operations Report November 2020
 - III. District Manager
 - a) Financial Statements for period ending November 30, 2020 (unaudited)
5. Supervisor's Requests and Audience Comments
6. Adjournment

The Second Order of Business is the administration of the oath of office for Mary LeFevre and Dr. David Herring who were elected at the November 3, 2020 election. Each take their seats as a matter of law fourteen (14) days after the election and have already taken the Oath from the State. This is form of oath for Community Development District's and I will administer this Oath to Ms. Lefevre and Dr. Herring.

The Third Order of Business is the consideration of the November 12, 2020 Regular Meeting Minutes.

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

Miromar Lakes Community Development District



James P. Ward
District Manager

OATH OR AFFIRMATION OF OFFICE

I, _____, a citizen of the State of Florida and of the United States of America, and being an officer of the **Miromar Lakes Community Development District** and a recipient of public funds as such officer, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me as a member of the Board of Supervisors of the **Miromar Lakes Community Development District**, Lee County, Florida.

Signature

Printed Name:_____

STATE OF FLORIDA
COUNTY OF LEE

Sworn to (or affirmed) before me by means or () physical presence or () online notarization this ____ day of _____, 2020, by _____, whose signature appears hereinabove, who is personally known to me or who produced _____ as identification.

NOTARY PUBLIC
STATE OF FLORIDA

Print Name:_____

My Commission Expires:_____

**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, November 12, 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:

Tim Byal

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 conducted roll call; all Members of the Board were present constituting a quorum.

SECOND ORDER OF BUSINESS

Consideration of Minutes

October 8, 2020 – Regular Meeting

Mr. Ward asked if there were any corrections or additions to the October 8, 2020 Minutes; hearing none, he called for a motion.

On MOTION made by Ms. Mary LeFevre, seconded by Mr. Doug Ballinger, and with all in favor, the October 8, 2020 Regular Meeting Minutes were approved as amended.

THIRD ORDER OF BUSINESS

Staff Reports

I. District Attorney

Mr. Greg Urbancic: The only thing I wanted to report is one of the new legal requirements is eVerify, so for any additional contracts, we have to make sure our contractors are using eVerify and maintaining records in accordance with this statute. That's something that is going to need some figuring out as it goes, but there is a record retention requirement which goes along with that. Otherwise, obviously we are in person for the most part. I think there is somewhat of a movement to move back to allow for quorum to be met through video conferencing, but that is going to be a legislative decision and hopefully we get something done in session to help us out. That would be nice. There is a lot of commentary supportively.

II. District Engineer

No report.

III. Asset Manager

a) Operations Report October 2020

Mr. Bruce Bernard reported Scott's Animal Control was still on-site removing toads. He reported last month over 2,000 toads were removed. He stated the weekly areas list which was set up was working well and he had not heard any additional requests for additional areas. He stated Wild Things, the larvae and tadpole skimming removal company, were not seeing many tadpoles in the lakes at this time of the year; therefore, Wild Things would hold service until February 2021. He reported lake bank restoration would begin in January 2021 and would be done in Valencia, Capri Cove, St. Moritz, and Montebello lakes on the nonresidential side (there was approximately 3,100 linear feet to complete in this location). He indicated riprap would be checked and reinforced in various areas. He reported he had been receiving calls regarding midge flies in Ana Capri, Bellini and Castelli which were scheduled to be sprayed next week. He explained this entailed spraying every three weeks for six treatments and would take approximately three months to complete. He discussed the various ways to control midge flies.

Discussion ensued regarding whether midge flies were in the budget for this year. Mr. Bernard indicated midge fly control was included in the budget.

Dr. David Herring commented the midge fly was the vector for leukosis in chickens.

IV. District Manager

a) Financial Statements for period ending September 30, 2020 (unaudited)

b) Financial Statements for period ending October 31, 2020 (unaudited)

No report.

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.

Mr. Ballinger asked about the year end financials.

Mr. Ward: I can either do it now or I generally wait until halfway through the audit, but I will give you a primer. The primer is that our total expenditures during the year were \$706,000 dollars on a budget of \$767,000 dollars. Remember during 2020 we had planned to use \$100,000 in cash from the prior year to fund it and we only used about \$40,000 of that \$100,000 dollars, so we were well under the anticipated expenditures which leaves our cash balance right at \$275,000 dollars for year end. We did pretty darn good during Fiscal Year 2020 which just ended. These numbers are subject to audit. The audit is currently ongoing.

Mr. Ballinger: I know one of the questions that have come up about two or three times in a row now is funding of the reserves. It looks like at our fiscal year end it still wasn't funded, just looking at the year to date. I just wanted to point that out. He asked for clarification.

Mr. Ward: It is funded out of cash coming in, so of the roughly \$278,000 dollars, \$100,000 dollars is going to be the \$100,000 dollars in the reserves for the drainage and disaster relief for this year. I will generally break that out in the financials on a Board basis. We had budgeted in Fiscal Year 2020 \$100,000 dollars to go into reserves. \$100,000 dollars going into reserves is simply cash. So, we have \$278,000 dollars in cash at year end, and of that \$278,000 dollars, \$100,000 dollars is allocated to the reserves in 2020.

Mr. Ballinger: It is in the balance sheet instead of the income statement.

Mr. Ward: In governmental accounting we separate it out in what we call fund balance. It is on the balance sheet and not an income statement point item. Since it was a year end number when we start to do it after the audit, I will segregate the fund balance to show that as a line item. That is generally how we do it.

Ms. LeFevre asked how cane toad mitigation sharing with the HOA would work.

Mr. Bernard: I talked with Heather. I guess they've got money set aside in their budget starting in January for the cane toads. So, once their January budget starts, we will be allocating bills, one from the skimming company and one from the toad collection company. Basically, I figure the CDD portion of this is probably 60/40. We will be doing our 60%. Our vendors have to give us proposed budgets for the year and they are \$58,000 dollars total.

Ms. LeFevre: Okay, so the HOA is not doing –

Mr. Bernard: Not presently because I was told theirs starts in January, and they put it in for this year, their new budget year, so in January they will be participating.

Ms. LeFevre: But we organize the work.

Mr. Bernard: I asked them, and they said we have the contract. The residents are going through Heather if they have any complaints. She will let me know and I will get with our contractors and tell them. But I want them to stay where we have them on the weekly list of communities. If we have a resident call in, we will just at that to that week's list.

Ms. LeFevre: Is the golf course water being monitored?

Mr. Bernard: Oh, yes. He discussed the various areas where cane toads have been spotted. He noted there were not many small toads being collected; most of the cane toads were medium and large at this point. He explained the mating season was over and it was simply a matter of collecting the remaining toads at this point.

Mr. Ballinger asked whether cleaning the riprap and black mold, which was unattractive and spreading, had been considered. He asked who was responsible for this.

Mr. Tim Byal responded he felt this would be the responsibility of the individual neighborhoods; however, the neighborhoods needed to check with the CDD regarding any planned treatment.

Discussion ensued regarding chemical treatment of the mold, presenting the planned treatment to the CDD to ensure no water regulations were being violated, treating the mold during the dryer part of the year when more of the affected area was above the waterline.

Mr. Ward asked if there were any additional questions or comments.

Dr. Herring commended Mr. Bernard for a job well done in mitigating the cane toad problem. He noted the animal hospital had fewer cane toad cases from Miromar Lakes than other communities in the area.

FIFTH ORDER OF BUSINESS

Adjournment

Mr. Ward adjourned the meeting at 2:18 p.m.

On MOTION made by Mr. Alan Refkin, 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



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
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954.921.8807 fax

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Memorandum

Date: December 1, 2020
To: James P. Ward- District Manager
From: Bruce Bernard - Field Asset Manager
Subject: Miromar Lakes CDD – November 2020 Report
CGA Project # 13-5692

Lake Maintenance

Scott's Animal Services (contractor) continues with the process of capturing and exterminating cane toads within Miromar Lakes. Scott's Animal Services has been given a schedule for subdivisions (listed below) to concentrate on for each week of the month.

Week 1- Bellini, Bellavista, Siena, Volterra

Week 2- St. Moritz, Tivoli, Montelago and golf course areas around these locations

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

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

During the past month, the contractor removed 1380 cane toads of the medium to large verity

Solitude Lake management sprayed the first treatment for midge fly's this month and will continue to spray every six weeks six months. The spraying was along the rip-rap lake banks at Bellini, Volterra, Anacapri, Castelli and within the cove areas of these properties.

CDD staff has measured the lake bank restoration locations with our contractor (Dragonfly Pond Services) for next year's capital improvement program. Contractor scheduled to start January 18, 2021 with completion by April 30th, 2021.



Civil Engineering/Roadway
& Highway Design
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& Inspection (CEI)
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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
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Stormwater

MRI the CDD stormwater contractor has begun the inspection of catch basins and piping for Phase 3 of the yearly 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 - NOVEMBER 2020

FISCAL YEAR 2021

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 November 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		
Assets							
Cash and Investments							
General Fund - Invested Cash	\$ 703,961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 703,961
Debt Service Fund							
Interest Account	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-
Reserve Account	-	366,651	404,783	-	-	-	771,434
Revenue	-	911	286,626	-	-	-	287,537
Prepayment Account	-	13,619	1,683	-	-	-	15,302
Due from Other Funds							
General Fund	-	211,047	111,390	-	-	-	322,437
Debt Service Fund(s)				-	-	-	-
Market Valuation Adjustments							
Accrued Interest Receivable	-	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	1,396,710	-	-	1,396,710
Amount to be Provided by Debt Service Funds	-	-	-	15,618,290	-	-	15,618,290
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	36,514,917	-	36,514,917
Total Assets	\$ 703,961	\$ 592,229	\$ 804,481	\$ 17,015,000	\$ 36,514,917	\$ -	\$ 55,630,588

**Miromar Lakes Community Development District
Balance Sheet
for the Period Ending November 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			
Liabilities						
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds						
General Fund	322,437	-	-	-	-	322,437
Debt Service Fund(s)	-	-	-	-	-	-
Other Governments	-	-	-	-	-	-
Bonds Payable	-	-	-	-	-	-
Current Portion	-	-	-	960,000	-	960,000
Long Term	-	-	-	16,055,000	-	16,055,000
Total Liabilities	<u>\$ 322,437</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,015,000</u>	<u>\$ -</u>	<u>\$ 17,337,437</u>
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	-	(9,050)	(189,423)	-	-	(198,473)
Unassigned						
Beginning: October 1, 2020 (Unaudited)	260,588	-	-	-	-	260,588
Reserve for Water Management System	50,000	-	-	-	-	50,000
Reserve for Disaster Relief Reserve	45,000	-	-	-	-	45,000
Results from Current Operations	25,936	-	-	-	-	25,936
Total Fund Equity and Other Credits	<u>\$ 381,524</u>	<u>\$ 592,229</u>	<u>\$ 804,481</u>	<u>\$ -</u>	<u>\$ 36,514,917</u>	<u>\$ 38,293,151</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 703,961</u>	<u>\$ 592,229</u>	<u>\$ 804,481</u>	<u>\$ 17,015,000</u>	<u>\$ 36,514,917</u>	<u>\$ 55,630,588</u>

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

Description	October	November	Year to Date	Revised - Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	-	-	N/A
Interest					
Interest - General Checking	-	5	5	250	2%
Special Assessment Revenue					
Special Assessments - On-Roll	561	130,551	131,112	580,182	23%
Special Assessments - Off-Roll	-	29,747	29,747	118,991	25%
Miscellaneous Revenue					
State Revenue Sharing-Emergency Mgmt Assis	-	-	-	0	N/A
Intragovernmental Transfer In	-	-	-	0	N/A
Total Revenue and Other Sources:	\$ 561	\$ 160,303	160,864	\$ 699,423	23%
Expenditures and Other Uses					
Legislative					
Board of Supervisor's - Fees	1,000	1,000	2,000	12,000	17%
Board of Supervisor's - Taxes	77	77	153	918	17%
Executive					
Professional Management	3,333	3,333	6,667	40,000	17%
Financial and Administrative					
Audit Services	-	-	-	4,000	0%
Accounting Services	-	-	-	-	N/A
Assessment Roll Services	-	-	-	18,000	0%
Arbitrage Rebate Services	350	1,000	1,350	2,000	68%
Bond Re-Amortizations	-	-	-	-	N/A
Other Contractual Services					
Legal Advertising	-	-	-	1,200	0%
Trustee Services	-	3,400	3,400	9,500	36%
Property Appraiser/Tax Collector Fees	-	-	-	2,000	0%
Bank Services	34	34	68	500	14%
Travel and Per Diem					
Travel and Per Diem	-	-	-	-	N/A
Communications & Freight Services					
Postage, Freight & Messenger	67	51	118	800	15%
Insurance					
Insurance	6,928	-	6,928	7,000	99%
Printing & Binding					
Printing & Binding	-	95	95	2,200	4%
Website Maintenance					
Website Maintenance	50	50	100	1,200	8%
Office Supplies					
Office Supplies	-	-	-	-	N/A
Subscription & Memberships					
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 November 30, 2020

Description	October	November	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	-	58	58	7,000	1%
Asset Administration Services	-	-	-	10,000	0%
Center Place	-	-	-	-	N/A
GIS Services	-	-	-	-	N/A
Sub-Total:	12,013	9,097	21,110	148,493	14%
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	-	3,817	3,817	35,800	11%
NPDES	-	-	-	2,000	0%
Utility Services					
Electric - Aeration Systems	-	90	90	4,800	2%
Lake System					
Aquatic Weed Control	-	4,772	4,772	71,000	7%
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	-	5,455	5,455	11,000	50%
Midge Fly Control	-	-	-	9,600	0%
Aeration System	-	-	-	2,000	0%
Wetland System					
Routine Maintenance	-	3,364	3,364	49,100	7%
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 November 30, 2020

Description	October	November	Year to Date	Revised - Total Annual Budget	% of Budget
Capital Outlay					
Aeration Systems	-	-	-	13,260	0%
Littortal Shelf Replanting/Barrier	-	-	-	6,000	0%
Lake Bank Restoration	-	900	900	-	N/A
Turbidity Screens	-	-	-	-	N/A
Erosion Restoration	-	-	-	204,930	0%
Contingencies	-	-	-	3,000	0%
Sub-Total:	-	18,398	18,398	455,330	4%
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	-	419	419	-	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:	-	419	419	95,600	0%
Total Expenditures and Other Uses:	\$ 12,013	\$ 27,914	\$ 39,927	\$ 699,423	6%
Net Increase/ (Decrease) in Fund Balance	(11,452)	132,389	120,936	-	
Fund Balance - Beginning	260,588	249,136	260,588	260,588	
Fund Balance - Ending	\$ 249,136	\$ 381,524	381,524	\$ 260,588	

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

Description	October	November	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	2	4,500	0%
Interest Account	-	0	0	-	N/A
Special Assessment Revenue					
Special Assessments - On-Roll	907	211,047	211,954	937,856	23%
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	\$ 211,048	215,728	\$ 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	-	5,000	5,000	-	N/A
Interest Expense					
Series 2012 Bonds	-	219,778	219,778	439,556	50%
Operating Transfers Out (To Other Funds)	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 224,778	224,778	\$ 949,556	N/A
Net Increase/ (Decrease) in Fund Balance	4,679	(13,730)	(9,050)	-	
Fund Balance - Beginning	601,279	605,959	601,279	870,552	
Fund Balance - Ending	\$ 605,959	\$ 592,229	592,229	\$ 870,552	

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

Description	October	November	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	-	0	0	-	N/A
Prepayment Account	-	0	0	5,600	N/A
Revenue Account	3	3	5	7,000	N/A
Special Assessment Revenue					
Special Assessments - On-Roll	478	111,390	111,868	495,019	23%
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	\$ 111,393	\$ 118,657	\$ 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	-	65,000	65,000	-	N/A
Interest Expense					
Series 2015 Bonds	-	244,250	244,250	488,500	50%
Original Issue Discount	(1,170)	-	(1,170)	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ (1,170)	\$ 309,250	308,080	\$ 938,500	N/A
Net Increase/ (Decrease) in Fund Balance	8,435	(197,857)	(189,423)	-	
Fund Balance - Beginning	993,904	1,002,339	993,904	-	
Fund Balance - Ending	\$ 1,002,339	\$ 804,481	804,481	\$ -	