

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT



MEETING AGENDA

MARCH 14, 2024

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

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

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

March 7, 2024

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, March 14, 2024, at 2:00 P.M.** in the **Library at the Beach Clubhouse, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913.**

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

<https://districts.webex.com/districts/j.php?MTID=md40a38db561e863e7aa18e57866c0a10>

Access Code: **2333 949 1845**, Event Password: **Jpward**

Phone: **408-418-9388** and enter the access code **2333 949 1845**, password: **Jpward (579274** from phones) to join the meeting.

Agenda

1. Call to Order & Roll Call.
2. Consideration of Minutes:
 - I. February 8, 2024 – Regular Meeting.
3. Staff Reports.
 - I. District Attorney.
 - II. District Engineer
 - III. District Asset Manager.
 - a) Operations Report - March 1, 2024.
 - IV. District Manager
 - a) Florida Law changes to Form 1 Filings.
 - b) Financial Statement for period ending February 29, 2024 (unaudited).
4. Supervisor's Requests and Audience Comments.
 - I. Supervisor Mike Weber: Ravenna Water Management System turnover.
5. Announcement of Next Meeting – **April 11, 2024**

6. Adjournment.

Staff Review

The first order of business is the call to order & roll call.

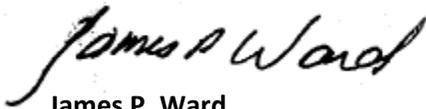
The second order of business is the consideration of the Minutes from the Miromar Lakes Community Development District Board of Supervisors Regular Meeting held on February 8, 2024.

The third order of business is staff reports by the District Attorney, District Engineer, and District Asset Manager.

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 by phoning (954) 658-4900.

Sincerely yours,

Miromar Lakes Community Development District



James P. Ward
District Manager

The Fiscal Year 2024 meeting schedule is as follows:

February 8, 2024	March 14, 2024
April 11, 2024	May 9, 2024
June 13, 2024	July 11, 2024
August 8, 2024	September 12, 2024

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

10 The Regular Meeting of the Board of Supervisors of the Miromar Lakes Community Development District
11 was held on Thursday, February 8, 2024, at 2:00 p.m. in the Library at the Beach Clubhouse, 18061
12 Miromar Lakes Parkway, Miromar Lakes, Florida 33913.
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Present and constituting a quorum:

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

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31

Also present were:

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

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33
34
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41
42

Audience:

Erin Dougherty
Heather Chapman

43 All residents' names were not included with the minutes. If a resident did not identify
44 themselves or the audio file did not pick up the name, the name was not recorded in these
45 minutes.
46
47
48

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

- I. January 11, 2024 – Regular Meeting
- II. January 22, 2024 – Continued Meeting

Mr. Ward asked if there were any additions, deletions, or corrections for the Minutes.

A correction was suggested.

Mr. Ward indicated the correction would be made.

49 Mr. Weber asked about the ethics website.
50
51 Mr. Refkin indicated he received an email about the ethics training with a link to the website and
52 classes today.
53
54 Mr. Ballinger indicated he accidentally deleted the email.
55
56 Mr. Ward indicated he would resend the email to the Mr. Ballinger.
57
58 Mr. Weber asked about the situation with the docks in Ravenna. He asked if the docks were owned
59 by the HOA or the homeowners in Ravenna.
60
61 Ms. Chapman: they are deeded to (Indecipherable).
62
63 Mr. Weber said the docks were owned by condominium homeowners.
64
65 Ms. LeFevre asked if it was possible someone who was no longer a resident of Ravenna owned one
66 of the Ravenna docks.
67
68 Ms. Chapman (Indecipherable).
69
70 Mr. Ballinger indicated in Bellamare, if a dock were sold to someone who was not a Bellamare
71 resident, the dock would revert back to the ownership of Miromar Lakes to be sold by Miromar
72 Lakes to a Bellamare resident.
73
74 Mr. Reidy asked if Ravenna homeowners also owned the free standing Ravenna docks.
75
76 Ms. Chapman answered in the affirmative; all the Ravenna docks were deeded to condo
77 homeowners.
78
79 Discussion ensued regarding the docks at Ravenna; the docks being sold with the units to the new
80 homeowners; the owners of the docks not being required to sign the easement documents, as the
81 Ravenna HOA owned the land.
82
83 Mr. Greg Urbancic explained in the condominium documents the docks under the first building were
84 labeled clearly as limited common elements, so the exclusive use of those docks would go with the
85 unit to which the dock was allocated; the balance of the docks appeared to be common elements,
86 and the condominium had a right to grant an easement over the common elements.
87

On MOTION made by Mary LeFevre, seconded by Doug Ballinger, and with all in favor, the January 11, 2024, Regular Meeting Minutes, and the January 22, 2024, Continued Meeting Minutes, were approved as amended.

94 **THIRD ORDER OF BUSINESS**

Consideration of Resolution 2024-2

95

96 Mr. Ward explained Mr. Charlie Krebs' firm, Hole Montes Inc., was acquired by Bowman and Mr. Krebs
97 asked for the Montes Agreement to be reassigned to Bowman. He explained the Agreement with
98 Montes would not change, it would just be assigned to the new company Bowman attaching the current
99 rates. He asked if there were any questions.

100

101 Mr. Ballinger asked if Mr. Urbancic was aware of this.

102

103 Mr. Urbancic responded in the affirmative; he was aware of the assignment.

104

105 Mr. Ballinger asked if Mr. Urbancic had an opinion about the transaction.

106

107 Mr. Urbancic stated he thought it was fair. He stated as he presumed there was no interest in changing
108 District Engineers, and as Hole Montes had been absorbed into Bowman, he had no issues.

109

110 **On MOTION made by Alan Refkin, seconded by Doug Ballinger, and**
111 **with all in favor, Resolution 2024-2 was adopted, and the Chair was**
112 **authorized to sign.**

113

114

115 **FOURTH ORDER OF BUSINESS**

Staff Reports

116

117 **I. District Attorney**

118

119 Mr. Urbancic stated he was still monitoring legislation and would update the Board once it was
120 finalized.

121

122 **II. District Engineer**

123

124 Mr. Charlie Krebs stated he spoke with Lisa Mozell (ph) at Bellavista, and he would send her the
125 proposal, and then he would start working on transferring Bellavista's water management system
126 over to the CDD.

127

128 Ms. LeFevre asked who else needed to transfer a water management system to the CDD.

129

130 Mr. Ward indicated the last two were Bellavista and Ravenna, then all Miromar Lakes' water
131 management systems would be transferred to the CDD.

132

133 Mr. Krebs noted the communities which were still under construction also had not been transferred
134 yet.

135

136 **III. Asset Manager**

137

138 **a) Operations Report - February 1, 2024**

139 **b) Water Quality Report – January 30, 2024**

140 **c) Waterway Inspection Report – January 29, 2024**

141

142 Mr. Richard Freeman indicated lake bank restoration began January 31 and was still underway.

143

144 Mr. Bruce Bernard indicated the report came in yesterday from Solitude on the Fishery and
145 basically there were more fish than the last time, but the fish were undersized and underweight.
146 He stated there were a lot of bass, some bluegill, and other fish, but no small feeding fish, so the
147 fish were getting larger, but were staying thinner which was not optimal. He stated with the first
148 wetland plantings done there was a good response, so no more plants were necessary as long as
149 the current plants kept growing. He explained this year Solitude wanted to establish some lily
150 pads on Eagles Nest to provide fish cover, leave the grass carp and stock if needed, and put in
151 some artificial reefs.

152

153 Mr. Refkin asked about artificial fish cover.

154

155 Mr. Bernard indicated artificial fish cover was the artificial reefs. He stated the reefs would
156 provide hiding places for the little fish to go and grow without being eaten right away. He
157 discussed options for midge fly management including dredging a shallow area to promote water
158 flow which could be difficult and cost prohibitive, so instead aerators would be added to Bellini
159 Cove and (indecipherable) Cove to prevent stagnant water. He stated in six months' time the
160 water would be tested to see if it could support fish growth and if so, fish would be stocked or
161 enter the lake organically to potentially eat the midge fly larvae.

162

163 Ms. LeFevre asked if the aerators alone would help with the midge flies.

164

165 Mr. Bernard responded in the negative. He explained the aerators would bring the oxygen up in
166 the lake so the fish could come into the lake; the fish would not survive in stagnant water.

167

168 Mr. Ballinger asked if boat traffic would hurt the aerators.

169

170 Mr. Bernard responded in the negative; the aerators were at the bottom of the lakes.

171

172 Mr. Ward asked how much midge fly treatments cost.

173

174 Mr. Bernard responded each midge fly treatment cost \$10,000 dollars. He noted there were six
175 midge fly treatments every two weeks for three and a half to four months.

176

177 IV. District Manager

178

179 a) Florida Law changes to Form 1 Filings

180 b) Financial Statement for period ending January 31, 2024 (unaudited)

181

182 Mr. Ward reported there were changes to the Ethics laws this year. He explained Board Members
183 would no longer file Form 1 with the Supervisor of Elections in Lee County; the State established a
184 website for filing the Form 1 directly. He indicated his office sent an email to the Board Members
185 today with the link to this website. He stated he would send out reminders in May. He stated the
186 Form 1 for 2023 was due July 1, 2024. He stated the 2023 Form 1 included a checkbox for ethics
187 training, but ethics training was not required to be completed for the 2023 Form 1. He explained
188 ethics training was required to be completed by December 31, 2023 for the 2024 Form 1 due July
189 1, 2025. He recommended the Board Members complete the ethics training sooner than later to
190 avoid website backup later in the year.

191
192 Discussion ensued regarding ethics training requirements.

193
194 Mr. Urbancic indicated one hour of Sunshine Law, one hour of public records, and two hours of
195 general ethics training was required to be completed.

196
197 Mr. Ward stated the email he sent included links to complete the training. He noted it was
198 required to be completed by the end of this year, but he encouraged the Board to get it done
199 perhaps this summer. He stated he would remind the Board again in May. He stated Mary
200 LeFevre and Pat Reidy were up for election this year. He discussed filing requirements for Ms.
201 LeFevre and Mr. Reidy. He stated any questions regarding the Form 1 and ethics training could be
202 directed to himself (Mr. Ward) or Mr. Urbancic. He noted in the past, the Supervisor of Elections
203 had some flexibility regarding fees incurred if an individual filed the Form 1 past the due date;
204 however, this was no longer the case. He explained now fees were mandatory and were
205 automatically charged at \$25 dollars per day up to \$1,500 dollars. He encouraged the Board to file
206 the Form 1 in a timely manner.

207
208
209 **FIFTH ORDER OF BUSINESS** **Supervisor's Requests and Audience Comments**

210
211 Mr. Weber reported on January 26th he sent the easement agreement document to the Ravenna HOA
212 President who read the document and responded appreciatively indicating Ravenna's legal team would
213 review the document by February 7th, the agreement would be presented at the February 8th Ravenna
214 HOA meeting, and a response to the CDD could be expected after this was done. He stated he expected
215 to hear back from Ravenna shortly.

216
217 Mr. Weber indicated he spoke with Mr. Ward about conversations with residents regarding the berm
218 behind Portofino and Murano. He stated Esplanade was building houses back there and there was a lot
219 of dirt and noise. He noted the berm was very thin now because of the hurricane. He stated the
220 residents were wondering if the berm could be filled in as this would help screen the construction area
221 from the view of the residents and also help block some of the noise.

222
223 Discussion ensued regarding the berm.

224
225 Mr. Bernard agreed there were areas of this berm which needed to be filled. He stated a fence should
226 also be installed along the berm to prevent residents from Esplanade walking over the berm into the
227 backyards of Miromar Lake residents. He stated there was 4,400 linear feet of fencing which would be
228 needed. He indicated he and Mr. Krebs would look at the berm and determine its condition.

229
230 Discussion ensued regarding where the property line was exactly in relation to the berm; where the
231 fence should be installed; and the possibility of a joint effort with Esplanade regarding the fence.

232
233 Mr. Weber agreed a fence was an excellent idea.

234
235 Discussion continued regarding the berm; who owned the land on either side of the berm; and
236 contacting Taylor Morrison.

237

238 Ms. LeFevre stated she contacted her friend who used to be the President of the Ravenna HOA who
239 agreed the docks had all been sold to Ravenna residents.

240

241

242 **SIXTH ORDER OF BUSINESS**

Adjournment

243

244 The meeting was adjourned at approximately 2:35 a.m.

245

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

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Miromar Lakes Community Development District

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James P. Ward, Secretary

Alan Refkin, Chairman

DRAFT

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

**Monthly Asset Manager's Report
February 2024**

Prepared For:
**James Ward
District Manager**

Prepared By:



Calvin, Giordano & Associates, Inc.

A SAFEbuilt® COMPANY

CGA Project No. 13-5692
March 1, 2024

**MIROMAR LAKES
COMMUNITY DEVELOPMENT DISTRICT**

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MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

I. PURPOSE

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

II. CURRENT ASSET UPDATES

1. Lake Maintenance
2. Fishery
3. Corrective Actions

1. Lake Maintenance

- Torpedo grass and brushes were treated along the big lake. Areas included the waterfront of Bellini, Anacapri, Castelli, Sorrento, Portofino, Murano, Saverno, Navona, Costa Amalfi, Positano, and the peninsula marina. The shoreline was also treated in lakes 1A-C, 2A, 3A, 3B, 3C, 3E, 6A-E, 6G, 6H, 6I, 6K, 6L, 6N, 6O, and 6R. Targets included alligator weed, thalia, torpedo grass, and sedge.
- The Planktonic algae was treated on 1-A along the golf course side and the cove. Planktonic algae was also treated in the Bellini, Anacapri, Portifino, and Murano coves of the big lake. All treatments appeared to be effective. We will continue to monitor these areas and target any new growth if needed.
- The second and third midge fly treatment and the first of two snail treatments were completed this month. The next snail and midge fly treatment is scheduled for 3/1.
- 6R will receive an additional treatment on 3/1.
- Treatments for spike rush in lake 3D have been effective. This lake has shown improvement, we will continue to be treated until satisfactory results are achieved.
- Dissolved oxygen results were included in the electrofishing study sent out on 2/6 under the "Water Quality" section.
- Water levels are higher than usual this time of year due to recent rain.



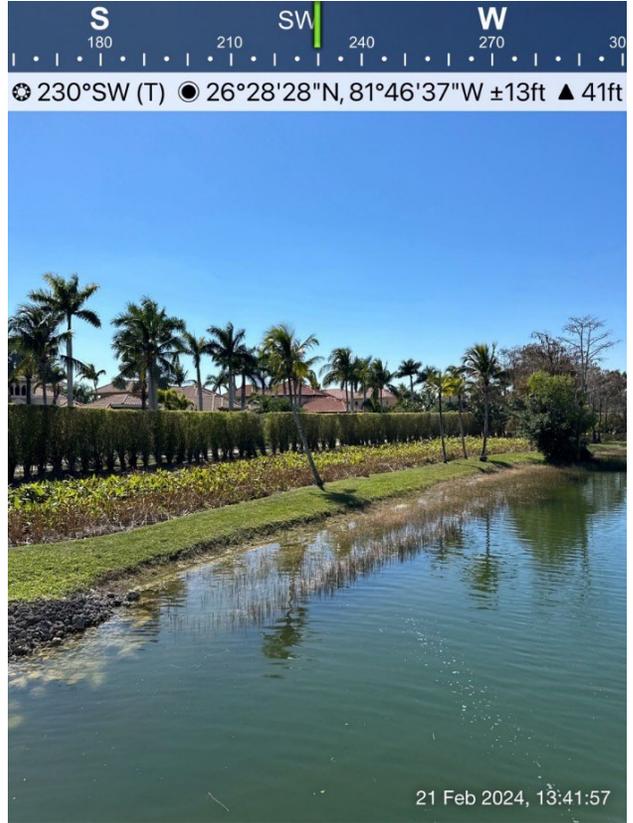
Rip Rap repair on Bellini.



Rip Rap repair on Bellini.



Rip Rap repair on Bellini.



Wetland conditions in the Isebella.



Detention basin conditions - Via Lugano Ct.

2. *Fishery*

- The aquatic vendor plans to start the dissolved oxygen data collection this month. This process will provide insight regarding which areas midges are most likely coming from/prone to problems.
- Some planktonic algae were observed and treated this past month (in areas where vegetation was treated previously).

3. *Corrective Actions*

- The riprap vendor has completed the installation in Ravenna and is currently working on bank sod restoration and they are working on minor details before completion. The CDD inspected on a weekly basis during the installation of this project.
- The aquatic vendor needs to stay on top of floating weeds and vegetation.

MEMO

To: Board of Supervisors

From: James P. Ward

Date: January 9, 2023

Re: Commission on Ethics newly established Electronic Financial Disclosure Management System ("EFDMS") website registration, Financial Disclosure Forms, and Ethics Training.

Beginning January 1, 2024, the Florida Commission on Ethics has enacted new procedures for electronic filing of Financial Disclosure forms for Public Officials, as a means of submitting Forms and updating your Filer contact information.

To access the newly established Electronic Financial Disclosure Management System ("EFDMS"), visit the login page (<https://disclosure.floridaethics.gov/Account/Login>) and watch the instructional video for directions on how to register/confirm registration.

If you have filed a Form 1 before, click "I am a Filer" and follow the prompts.

Instructions, FAQs, and tutorials are available from the dashboard within EFDMS. Additional assistance can be obtained Monday-Friday from 8:00 a.m. until 5:00 p.m. by contacting the Commission directly.

Financial disclosure forms are due on or before July 1, 2024 for the preceding calendar year. A grace period is in effect until September 1. If the disclosure is not filed or postmarked by September 1, an automatic fine of \$25 per day will begin to accrue and will continue to build until the disclosure is filed, or the fine reaches \$1,500.

If you have an annual filing requirement AND will be running for office as a qualified elector in November, then you will need to complete your disclosure in EFDMS and submit your filing electronically to the Commission, then print a verification/receipt for e-filing your form or print a copy of your disclosure to file with your Qualifying Officer packet.

It is imperative that each filer take the time to confirm their registration on the EFDMS site, in order to ensure that the Florida Commission on Ethics has updated and correct contact information. All communication about filing requirements and due dates for filers will be provided via email only. Filers MUST maintain a current email address in EFDMS. By law, failure to maintain a current email address will not qualify as an "unusual circumstance" during an appeal of an automatic fine for failure to timely file a Form.

If the annual form is not submitted via the electronic filing system created and maintained by the Florida Commission on Ethics by September 3, 2024, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office [s. 112.3145, F.S.].

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.].

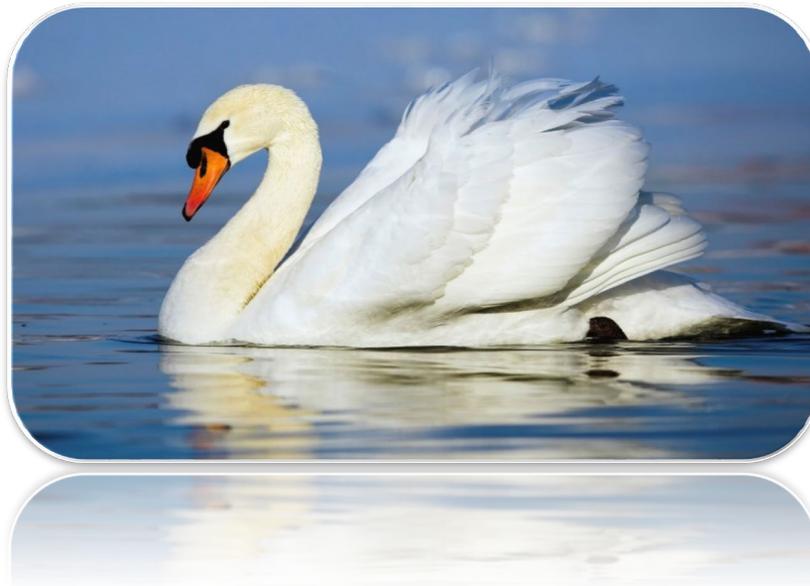
Also beginning January 1, 2024, all elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board, whose service began on or before March 31st of the year for which you are filing, are now required to complete four (4) hours of Ethics Training each calendar year which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the Public Records and Open Meetings laws of the State. You are required to certify on this form that you have taken such training.

There is a check box on the Form 1 for Constitutional officers, elected Municipal Officers, and others to certify that they completed the required training. The training is a calendar year requirement and corresponds to the form year.

Constitutional officers elected Municipal Officers, and others should keep track of all ethics training they complete. Please do not send Certificates of Completion or letters verifying that you have received such training; the Commission does not track officers' completed hours. Officials may take training from any source they choose. Options to complete this training are available on the Commissions website: <https://www.ethics.state.fl.us/Training/Training.aspx>.

As always, if you have any questions regarding this information, please feel free to contact me directly at 954-658-4900.

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - FEBRUARY 2024

FISCAL YEAR 2024

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

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

Miromar Lakes Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Miromar Lakes Community Development District
Balance Sheet
for the Period Ending February 29, 2024

	Governmental Funds				Capital Projects Fund	Account Groups		Totals (Memorandum Only)
	Debt Service Funds			Series 2022		General Long Term Debt	General Fixed Assets	
	General Fund	Series 2015	Series 2022					
Assets								
Cash and Investments								
General Fund - Invested Cash	\$ 1,777,160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,777,160
Debt Service Fund	-	-	-	-	-	-	-	-
Interest Account	-	-	0	-	-	-	-	0
Sinking Account	-	-	0	-	-	-	-	0
Reserve Account	-	452,250	-	-	-	-	-	452,250
Revenue	-	866,961	840,051	-	-	-	-	1,707,012
Prepayment Account	-	-	-	-	-	-	-	-
Escrow Fund Account	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Cost of Issuance	-	-	-	-	-	-	-	-
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	-	-	-	-	2,159,262	-	-	2,159,262
Amount to be Provided by Debt Service Funds	-	-	-	-	13,465,738	-	-	13,465,738
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	36,514,917	-	36,514,917
Total Assets	\$ 1,777,160	\$ 1,319,211	\$ 840,051	\$ -	\$ 15,625,000	\$ 36,514,917	\$ -	\$ 56,076,338
Liabilities								
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Other Developer	-	-	-	-	-	-	-	-
Bonds Payable								
Current Portion - Series 2012	-	-	-	-	-	0	-	-
Current Portion - Series 2015	-	-	-	-	-	510,000	-	510,000
Current Portion - Series 2022	-	-	-	-	-	635,000	-	635,000
Long Term - Series 2012	-	-	-	-	-	0	-	-
Long Term - Series 2015	-	-	-	-	-	8,140,000	-	8,140,000
Long Term - Series 2022	-	-	-	-	-	6,340,000	-	6,340,000
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ 15,625,000	\$ -	\$ -	\$ 15,625,000
Fund Equity and Other Credits								
Investment in General Fixed Assets	-	-	-	-	-	36,514,917	-	36,514,917
Fund Balance								
Restricted								
Beginning: October 1, 2023 (Unaudited)	-	965,334	164,130	-	-	-	-	1,129,464
Results from Current Operations	-	353,877	675,921	-	-	-	-	1,029,798
Unassigned								
Beginning: October 1, 2023 (Unaudited)	1,050,708	-	-	-	-	-	-	-
Allocation of Fund Balance								
System-Wide Reserves	753,682	-	-	-	-	-	-	753,682
Reserve For First Three Months Operations	297,025	-	-	-	-	-	-	297,025
Results of Current Operations	726,452	-	-	-	-	-	-	726,452
Total Fund Equity and Other Credits	\$ 1,777,160	\$ 1,319,211	\$ 840,051	\$ -	\$ -	\$ 36,514,917	\$ -	\$ 40,451,338
Total Liabilities, Fund Equity and Other Credits	\$ 1,777,160	\$ 1,319,211	\$ 840,051	\$ -	\$ 15,625,000	\$ 36,514,917	\$ -	\$ 56,076,338

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2024

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
Interest								
Interest - General Checking	-	-	-	-	-	-	-	N/A
Special Assessment Revenue								
Special Assessments - On-Roll	2,741	220,479	616,438	38,200	32,479	910,336	1,007,091	90%
Special Assessments - Off-Roll	45,253	-	-	45,253	-	90,505	181,010	50%
Miscellaneous Revenue								
Easement Encroachments	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In								
Total Revenue and Other Sources:	\$ 47,993	\$ 220,479	\$ 616,438	\$ 83,452	\$ 32,479	1,000,841	\$ 1,188,102	84%
Expenditures and Other Uses								
Legislative								
Board of Supervisor's - Fees	1,000	1,000	1,000	1,000	1,000	5,000	12,000	42%
Board of Supervisor's - Taxes	77	77	77	77	77	383	918	42%
Executive								
Professional Management	3,500	3,500	3,500	3,500	3,500	17,500	42,000	42%
Financial and Administrative								
Audit Services	-	-	3,800	-	-	3,800	4,500	84%
Accounting Services	-	-	750	750	-	1,500	-	N/A
Assessment Roll Services	1,500	1,500	9,750	750	1,500	15,000	18,000	83%
Arbitrage	-	-	500	-	-	500	1,000	50%
Bond Re-amortization	-	-	-	-	-	-	-	N/A
Other Contractual Services								
Legal Advertising	-	-	252	-	259	511	1,200	43%
Trustee Services	-	-	-	-	-	-	9,300	0%
Dissemination	-	-	-	-	-	-	-	N/A
Bond Amortization Schedules	-	-	-	-	-	-	-	N/A
Property Appraiser/Tax Collector Fees	-	1,291	-	-	-	1,291	1,300	99%
Bank Services	-	-	-	-	-	-	250	0%
Travel and Per Diem								
Communications & Freight Services								
Postage, Freight & Messenger	70	362	70	250	185	937	300	312%
Insurance								
	17,300	-	-	-	-	17,300	8,100	214%
Printing & Binding								
	-	-	-	-	-	-	300	0%
Website Maintenance								
	-	-	-	-	-	-	1,200	0%
Office Supplies								
	-	-	-	-	-	-	-	N/A
Subscription & Memberships								
	-	175	-	-	-	175	175	100%
Legal Services								
Legal - General Counsel	-	215	508	-	420	1,143	18,000	6%
Legal - Encroachments	-	-	-	-	-	-	-	N/A
Other General Government Services								
Engineering Services - General Services	-	-	-	833	5,419	6,252	7,000	89%
Asset Maps/Cost Estimates	-	-	-	-	-	-	-	N/A
Asset Administrative Services	-	833	833	390	833	2,890	10,000	29%
Reserve Analysis	-	-	-	-	-	-	-	N/A
Encroachment Agreements	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	N/A
Sub-Total:	23,447	8,952	21,040	7,550	13,193	74,182	135,543	55%

Prepared by:

JPWARD and Associates, LLC

Unaudited

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2024

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services								
Professional Services								
Asset Management	-	3,833	3,833	3,833	3,833	15,333	46,000	33%
NPDES	-	1,551	-	-	-	1,551	3,500	44%
Mitigation Monitoring	-	-	-	-	-	-	-	N/A
Stormwater Management Services								
Water MGT - Debris Removal	-	-	-	-	-	-	-	N/A
Utility Services								
Electric - Aeration Systems	299	539	579	603	614	2,635	5,000	53%
Repairs & Maintenance								
Lake System								
Aquatic Weed Control	-	5,350	-	5,350	18,203	28,903	80,000	36%
Lake Bank Maintenance	-	735	-	-	-	735	2,500	29%
Water Quality Testing	-	-	4,660	-	-	4,660	19,000	25%
Water Control Structures	-	9,000	-	-	560	9,560	28,000	34%
Grass Carp Installation	-	-	-	-	-	-	-	N/A
Litoral Shelf Barrier/Replanting	-	-	-	-	-	-	-	N/A
Cane Toad Removal	-	3,200	2,900	2,800	2,800	11,700	37,000	32%
Midge Fly Control	-	-	-	723	3,050	3,773	35,000	11%
Aeration System	-	804	-	-	11,977	12,781	8,000	160%
Fish Re-Stocking	-	695	-	-	1,473	2,168	98,000	2%
Contingencies	-	-	-	-	-	-	15,375	0%
Wetland System								
Routine Maintenance	-	3,607	-	3,607	10,821	18,035	54,000	33%
Water Quality Testing	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	2,700	0%
Capital Outlay								
Aeration Systems	-	-	-	-	-	-	-	N/A
Littortal Shelf Replanting/Barrier	-	-	-	-	-	-	-	N/A
Lake Bank Restoration	-	900	-	250	85,274	86,424	108,500	80%
Turbidity Screens	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	-	600	600	-	1,200	-	N/A
Video Stormwater Pipes/Repairs	-	250	250	250	-	750	52,000	1%
Contingencies	-	-	-	-	-	-	-	N/A
Sub-Total:	299	30,465	12,823	18,016	138,606	200,208	594,575	34%
Other Current Charges								
Hendry County - Panther Habitat Taxes	-	-	-	-	-	-	-	N/A
Payroll Expenses	-	-	-	-	-	-	-	N/A
Reserves for General Fund								
Capital/Operations	-	-	-	-	-	-	417,700	0%
Other Fees and Charges								
Discount for Early Payment	-	-	-	-	-	-	40,284	0%
Sub-Total:	-	-	-	-	-	-	457,984	0%
Total Expenditures and Other Uses:	\$ 23,746	\$ 39,417	\$ 33,862	\$ 25,566	\$ 151,798	\$ 274,389	\$ 1,188,102	23%
Net Increase/ (Decrease) in Fund Balance	24,248	181,062	582,575	57,886	(119,319)	726,452	(0)	
Fund Balance - Beginning	1,050,708	1,074,955	1,256,017	1,838,593	1,896,479	1,050,708	1,050,708	
Fund Balance - Ending	\$ 1,074,955	\$ 1,256,017	\$ 1,838,593	\$ 1,896,479	\$ 1,777,160	1,777,160	\$ 1,050,707	

Miromar Lakes Community Development District
Debt Service Fund - Series 2015 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2024

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income								
Reserve Account	1,836	1,903	1,848	1,909	1,901	9,398	12,000	78%
Interest Account	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	2,070	2,175	1,302	2,536	3,460	11,543	20	57713%
Special Assessment Revenue								
Special Assessments - On-Roll	1,615	129,922	363,250	22,510	19,139	536,436	593,699	90%
Special Assessments - Off-Roll	-	-	-	-	-	-	325,534	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:	\$ 5,520	\$ 134,000	\$ 366,400	\$ 26,955	\$ 24,501	\$ 557,377	\$ 931,253	60%
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2015 Bonds	-	-	-	-	-	-	\$ 510,000	0%
Principal Debt Service - Early Redemptions								
Series 2015 Bonds	-	-	-	-	-	-	-	N/A
Interest Expense								
Series 2015 Bonds	-	203,500	-	-	-	203,500	407,250	50%
Original Issue Discount								
	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)								
	-	-	-	-	-	-	-	N/A
Other Fees and Charges								
Discounts for Early Payment	-	-	-	-	-	-	23,748	0%
Total Expenditures and Other Uses:	\$ -	\$ 203,500	\$ -	\$ -	\$ -	203,500	\$ 940,998	22%
Net Increase/ (Decrease) in Fund Balance	5,520	(69,500)	366,400	26,955	24,501	353,877	(9,745)	
Fund Balance - Beginning	965,334	970,854	901,355	1,267,755	1,294,710	965,334	-	
Fund Balance - Ending	\$ 970,854	\$ 901,355	\$ 1,267,755	\$ 1,294,710	\$ 1,319,211	1,319,211	\$ (9,745)	

Miromar Lakes Community Development District
Debt Service Fund - Series 2022 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2024

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income								
Reserve Account	-	-	-	-	-	-	-	N/A
Interest Account	0	0	-	-	-	0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	701	749	362	2,152	3,481	7,444	-	N/A
Escrow Fund Account	-	-	-	-	-	-	-	N/A
Special Assessment Revenue								
Special Assessments - On-Roll	2,266	182,285	509,652	31,582	26,853	752,639	833,182	90%
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:	\$ 2,967	\$ 183,034	\$ 510,014	\$ 33,734	\$ 30,334	\$ 760,083	\$ 833,182	N/A
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2022 Bonds	-	-	-	-	-	-	\$ 635,000	N/A
Principal Debt Service - Early Redemptions								
Series 2022 Bonds	-	-	-	-	-	-	-	N/A
Interest Expense								
Series 2022 Bonds	-	84,162	-	-	-	84,162	168,324	N/A
Discounts for Early Payment								
	-	-	-	-	-	-	33,472	0%
Operating Transfers Out (To Other Funds)								
	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 84,162	\$ -	\$ -	\$ -	\$ 84,162	\$ 836,796	N/A
Net Increase/ (Decrease) in Fund Balance	2,967	98,872	510,014	33,734	30,334	675,921	(3,614)	
Fund Balance - Beginning	164,130	167,097	265,969	775,983	809,717	164,130	-	
Fund Balance - Ending	\$ 167,097	\$ 265,969	\$ 775,983	\$ 809,717	\$ 840,051	\$ 840,051	\$ (3,614)	