

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT



MEETING AGENDA

APRIL 11, 2024

PREPARED BY:

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MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

April 4, 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, April 11, 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=m7f33535044233017719f5be8f282c614>

Access Code: **2348 727 6039**, Event Password: **Jpward**

Phone: **408-418-9388** and enter the access code **2348 727 6039**, password: **Jpward (579274** from phones) to join the meeting.

Agenda

1. Call to Order & Roll Call.
2. Consideration of Minutes:
 - I. March 14, 2024 – Regular Meeting.
3. Consideration of **Resolution 2024-3**, a resolution of the Board of Supervisors approving the Proposed Budget for Fiscal Year 2025 and Setting a Public Hearing for **Thursday, July 11, 2024, at 2:00 P.M.** at the **Beach Clubhouse, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913** on the Proposed Budget.
4. Staff Reports.
 - I. District Attorney.
 - a) New performance reporting requirements for CDDs.
 - II. District Engineer
 - III. District Asset Manager.
 - a) Operations Report -April 1, 2024.

- IV. District Manager
 - a) Florida Law changes to Form 1 Filings.
 - b) Financial Statement for period ending March 31, 2024 (unaudited).
5. Supervisor's Requests and Audience Comments.
 - I. Supervisor Mike Weber: Ravenna Water Management System turnover.
6. Announcement of Next Meeting – **May 9, 2024**
7. 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 March 14, 2024.

The third order of business of **Resolution 2024-3**, a resolution of the Board of Supervisors based on the District's enabling legislation, which requires the District Manager to submit a Proposed Budget to the Board of Supervisors by June 15th of each year for your review and approval.

The approval of the budget is only intended to permit the District to move through the process towards adopting the budget at a Public Hearing at a meeting of the Board of Supervisors.

The approval of the Budget does not bind the Board to any of the costs contained in the budget, any of the programs contained in the Budget and most importantly it does not bind the Board to any of the Assessment Rates contemplated because of the preparation of the Budget. **It does, however, set the maximum assessment rate for the general fund.**

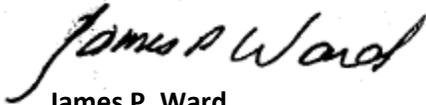
The budget hearing is scheduled for Thursday, July 11, 2024, at 2:00 P.M. at the Beach Clubhouse, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913

The fourth 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:

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

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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, March 14, 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:

24 Alan Refkin	Chair
25 Michael Weber	Vice Chair
26 Patrick Reidy	Assistant Secretary
27 Mary LeFevre	Assistant Secretary
28 Doug Ballinger	Assistant Secretary

29
30
31
32
33
34

Also present were:

35 James P. Ward	District Manager
36 Greg Urbancic	District Attorney
37 Charlie Krebs	District Engineer
38 Bruce Bernard	Asset Manager
39 Richard Freeman	Asset Manager

40
41
42
43
44
45
46
47
48

Audience:

Erin Dougherty
Heather Chapman
Robin Koop
Connie L.

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

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

District Manager 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

February 8, 2024 – Regular Meeting

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

Several suggestions were made, and the Minutes were amended.

49 **On MOTION made by Patrick Reidy, seconded by Doug Ballinger, and**
50 **with all in favor, the February 8, 2024, Regular Meeting Minutes were**
51 **approved as amended.**

52
53
54 **THIRD ORDER OF BUSINESS**

Staff Reports

55
56 **I. District Attorney**

57
58 Mr. Urbancic stated the legislative session had come to a conclusion and he would keep the Board
59 updated regarding what the Governor signed. He noted a bill requiring special districts to establish
60 performance measures and evaluate said established performance measures was passed, and he
61 was waiting to see if the Governor signed the bill. He stated he would report back to the Board. He
62 indicated the Sovereign Immunity bill died which was good.

63
64 **II. District Engineer**

65
66 Mr. Charlie Krebs stated the proposal was in Bella Vista's hand, in Lisa's hand.

67
68 Mr. Refkin stated in talking to Marie at Bella Vista, she said the original proposal was for \$5,000
69 dollars; however, he heard about an additional \$3,000 dollars and it was not clear what this was for.
70 He stated the estimate sheet he saw from Mr. Krebs was very detailed and gave a \$5,000 dollar
71 estimate. He asked about the \$3,000 dollars.

72
73 Mr. Krebs explained when he was doing the sketch and legals, he figured out there might be one to
74 three sketch and legals needed and provided an estimate for what it would be for each. He stated
75 these were narrowed down to a specific number and a total cost was provided. He explained he
76 took the vagueness out for the number of sketch and legals which would be possible and wrote the
77 proposal against the new number. He stated the \$3,000 was the estimate for the finalized number
78 of sketch and legals it would take for the whole drainage system.

79
80 Mr. Refkin indicated Mr. Krebs might want to clarify this with Marie at Bella Vista.

81
82 Mr. Krebs stated he could reach out to Lisa and Marie. He asked for Marie's email.

83
84 Mr. Refkin indicated he would provide Mr. Krebs with Marie's email.

85
86 Mr. Krebs stated the surveyors were supposed to stake out the property line between Miromar
87 Lakes and Esplanade by the end of the week.

88
89 **III. Asset Manager**

90
91 **a) Operations Report – March 1, 2024**

92
93 Mr. Bruce Bernard stated the rip rap was finished in Bellini, Verona Lago, and Isola Bella. He noted
94 there was some GeoTube work to do at Bella Mare, the rip rap was finished, and the last part of
95 GeoTube work at Montelago was being finished.

96
97 Mr. Refkin asked if cane toad season had begun.

98
99 Mr. Richard Freeman responded in the affirmative; the tad poles started to increase, and he
100 received a few residential complaints. He stated these have been addressed.

101
102 Discussion ensued regarding cane toad traps; the efficacy of the traps; and whether the District
103 should put out traps.

104
105 Mr. Weber stated his friend who had a horrible problem with midge flies last year reported a
106 much improved midge fly situation this year.

107
108 Discussion ensued regarding the midge flies.

109
110 Mr. Freeman indicated an apple snail treatment would also be done.

111
112 Mr. Bernard stated with the fishery program the oxygen sampling was slated to begin to
113 determine if more diffusers were needed to oxygenate the water for fish viability. He stated
114 oxygen sampling would take 3 to 4 months to complete.

115
116 Mr. Weber asked if the District was using cane toad traps.

117
118 Discussion continued regarding the cane toad traps.

119
120 Mr. Freeman indicated he understood the District felt it was the responsibility of Esplanade to pay
121 for traps, but he could get a cost estimate for the Board to decide if it would like to move forward
122 with traps.

123

124 **IV. District Manager**

- 125
126 **a) Florida Law changes to Form 1 Filings**
127 **b) Financial Statement for period ending February 29, 2024 (unaudited)**

128
129 Mr. Ward stated he would keep the Form 1 issue on the Agenda. He stated in the printed material
130 provided to the Board there was an updated memo, and he would send this memo to the Board in
131 Word also. He explained the links for the three courses were included in the memo. He discussed
132 the training courses for each link. He noted the law did not require any sort of certification, it only
133 required the Board Members to complete the courses. He indicated any questions could be
134 directed to himself or staff. He noted the Board could complete the training through other
135 means, but the links he provided were free training resources. He stated the filing due date for
136 this year was July 1, 2024 and the ethics training box did not need to be checked this year. He
137 stated the ethics training was due before the end of the calendar year, but he recommended
138 completing the ethics training sooner than later.

139

140

141 **FOURTH ORDER OF BUSINESS** **Supervisor's Requests and Audience Comments**

142

143 **Supervisor Mike Weber: Ravenna Water Management System turnover**

144

145 Mr. Weber stated he spoke with Boris and Ravenna had not approved the turnover yet. He explained
146 Boris wanted to make sure everything was done perfectly but planned to have it done this month.

147

148 Mr. Ward noted the Board and Mr. Weber had done what could be done and it was in Ravenna's hands
149 at this point. He stated he understood Ravenna did a good job on the rip rap.

150

151 Ms. LeFevre asked Heather Chapman about the replenishment of the tree corridor.

152

153 Ms. Chapman stated she understood plants were going in but was unaware of trees. She stated she
154 heard there was a meeting with the developer about the I-75 berm, but she was not in the meeting.

155

156 Ms. LeFevre stated after the hurricane took out the trees, she thought there would be replanting on the
157 berm.

158

159 Ms. Chapman responded there was about \$80,000 dollars in plantings.

160

161 Discussion ensued regarding the I-75 berm and the trees which needed replacement.

162

163 Mr. Refkin stated the District had an agreement with Miromar (Master HOA), Miromar would take care
164 of the berms; however, two hurricanes had come through and no tree replacement has taken place. He
165 stated the District was now gathering data as to exactly what the berms needed. He discussed the poor
166 condition of the berms and Miromar's poor handling of the berms. He gave a brief history of when, how
167 and why Miromar took over the care of the berms. He stated after the data was gathered the District
168 would determine what was needed to bring the berms up to "Miromar status."

169

170 Mr. Weber stated if this was the case, then the District would be the one responsible for repairing the
171 berms.

172

173 Mr. Refkin stated he felt it should be a conversation between the District and the Master HOA because
174 Miromar had the responsibility, but he did not believe Miromar had received any direction, and there
175 was no self-motivation from Miromar in this regard. He discussed the good things Miromar had done
176 including the back wall with Esplanade.

177

178 Mr. Weber asked if part of the informed decision would include a meeting with the Master HOA to find
179 out if there was any intent of the Master HOA to fix the berms.

180

181 Mr. Refkin responded in the affirmative.

182

183 Ms. LeFevre stated she thought there was an agreement with the Master HOA to take responsibility for
184 the berms in the case of hurricane damage.

185

186 Mr. Refkin concurred. He stated this was the case, but the Master HOA (Miromar), was not fulfilling this
187 responsibility.

188

189 Discussion continued regarding the berms; and why the Master HOA took over maintenance of the
190 berms.

191

192 Mr. Ward stated he would theoretically present a budget to the Board in April, but he was unsure of the
193 exact date. He indicated the state of the landscaping in the hands of the Master HOA, while the Master
194 HOA had kind of a hand on it, it was not finished yet. He stated as soon as this was finished, he would
195 be able to produce the budget and hopefully this was done before the April meeting.

196
197 Mr. Ballinger asked if installation of a fence on the back berm should be a shared expense with the
198 Master HOA.

199
200 Mr. Bernard stated Taylor Morrison planned to put up a wall across the back, so a fence would be
201 unnecessary.

202
203 Ms. LeFevre asked about the berm on Ben Hill Griffin. She noted it was in poor condition also.

204
205 Ms. Chapman stated that berm belonged to the golf course.

206
207 Discussion ensued regarding who actually owned this berm.

208
209 Mr. Bernard indicated he would look into it and find out who owned the berm.

210
211 Mr. Refkin discussed the berm he felt looked the worst.

212
213 Discussion continued regarding the berms; the poor condition of the berms; how to fix the berms; and
214 the responsibility of the Master HOA to maintain the berms.

215
216 Mr. Refkin stated the Master HOA increased the residents' assessment by \$300 or \$400 dollars a quarter
217 when it took on the berms. He asked where these funds went.

218
219 Discussion ensued regarding the Master HOA budget and the money dedicated to maintaining the
220 berms; how the Master HOA tracked the funds spent on the berms; the Master HOA's contract with the
221 landscaping company and how the contract changed with the addition of berm maintenance. Portions
222 of this discussion were (indecipherable).

223
224 Mr. Ward stated, to Ms. LeFevre's point, the reason the berms were moved to the Master HOA was the
225 District did not have the reserve funds needed to repair the facilities which were damaged from the
226 hurricanes. He stated Miromar Lakes had been through two hurricanes and the CDD Board was not
227 seeing the Master HOA use its reserves, which the Master HOA indicated would be used. He stated the
228 CDD was told the Master HOA had "x" millions of dollars in reserves and would use those reserve funds
229 to replace the landscaping damage done by the hurricanes. He stated the question was, what Ms.
230 LeFevre was asking was, had this been done. He stated it was a yes or no answer: had the Master HOA
231 used its reserves.

232
233 Mr. Dougherty responded it was not a yes or no question; the answer was yes some of it has been done.

234
235 Ms. LeFevre stated it was not done with reserves.

236
237 Ms. Chapman stated the Master HOA could not use its reserves for this purpose.

238
239 Mr. Dougherty stated that they could not use reserves for landscaping.

240

241 Mr. Ward asked then why the CDD changed the contract over to the Master HOA.

242

243 Mr. Dougherty stated as he remembered the conversation the CDD was proposing a reserve for the CDD
244 for a plant, but you cannot have a reserve for a plant.

245

246 Mr. Ward stated it was not for a plant. He explained the CDD was establishing a reserve account in the
247 event that there was damage done from natural disasters, and the CDD did not have it in the budget to
248 handle it in the year of the hurricane, and would not until the next year, and the next budget cycle. He
249 stated the number was a large number. He stated the developer indicated at the time that it would be
250 more cost efficient for the District to enter into an agreement with the Master HOA to maintain the
251 facilities and the Master HOA had sufficient reserves to handle hurricane damage that the District did
252 not have.

253

254 Mr. Bernard stated the Master HOA took the landscaping, but the CDD took the stormwater drainage
255 system which it never had before, when the switch was made. He stated the CDD took the cleaning of
256 the drains, the maintenance of the drains, etc., away from the Master HOA and was fulfilling its
257 obligations. He noted the Master HOA had the drainage in the past. He explained the Master HOA took
258 the landscaping and the CDD took the drainage system.

259

260 Mr. Refkin stated during a meeting the CDD proposed a \$500,000 dollar reserve; Tim Byal did not like
261 this idea, and the Master HOA chose to take over the maintenance of the berms. He stated the CDD
262 agreed under the idea that the Master HOA would maintain the berms and landscaping at the same
263 level of quality while bringing down the cost to residents; however, now the quality of the landscaping
264 was deteriorating. He stated Ms. Chapman and Mr. Dougherty did an excellent job; his complaints were
265 not a reflection on Ms. Chapman or Mr. Dougherty. He wondered if the Master HOA did not have the
266 money to replace the plants, how was it going to replace the trees. He stated it could not happen
267 without an assessment and an assessment was not wanted. He stated there would be more hurricanes,
268 and more trees would need to be replaced and it was important to figure out how the CDD and the
269 Master HOA could get ahead of the landscaping.

270

271 Mr. Weber stated as there was an agreement signed by both parties, it should be reviewed.

272

273 Mr. Refkin agreed and stated there was also a recording of the conversations which could be reviewed.
274 He stated everyone wanted the same thing, a really great place to live with zero problems.

275

276 Mr. Ballinger stated, for clarification, there was a difference between reserve and maintenance, and the
277 Master HOA was calling this maintenance, when it was actually something else, it was replacement of
278 damage caused by the hurricane. He stated this was what the CDD based its decision on. He explained
279 this was not maintenance, this was replacement, and this was what the Master HOA was supposed to do
280 according to the agreement, and this had not been done.

281

282 Mr. Refkin stated this was not an adversarial conversation, this was trying to figure out how this could
283 get done.

284

285 Mr. Ward asked if there were any audience questions or comments.

286

287 Ms. Robin Koop asked what would happen to the east of her home from the berm to the north end.

288
289 Mr. Bernard stated that was Esplanade Lake Club, and the whole area was a preserve and could not be
290 used for anything as it was unbuilt.
291
292 Ms. Koop stated she understood the north was preserve area. She asked about the land to the east
293 where homes were being built, the old FGCU property, was this Esplanade property and was it all Taylor
294 Morrison.
295
296 Mr. Bernard responded in the affirmative.
297
298 Ms. Koop asked how many homes would be constructed.
299
300 Mr. Ward stated he thought the property was slated for 54 single family homes.
301
302 Ms. Koop asked how big Esplanade would be upon completion.
303
304 Mr. Ward responded there would be about 653 units.
305
306 Discussion continued regarding the Esplanade property being developed by Taylor Morrison; whether
307 Taylor Morrison would clear the land for lakeside homes; the CDD not being privy to all Taylor
308 Morrison's plans; the noise and mess produced by the construction; and how long construction would
309 take (possibly approximately 18 months).
310
311 Mr. Weber stated there was a plan of action to clean up the area, build a wall behind it, and make it
312 difficult for Esplanade residents to use Ms. Koop's lake for fishing as it was not the Esplanade's
313 residents' property. He noted this was a good plan, but it would take time.
314
315 Ms. Connie L. asked about the apple snails.
316
317 Mr. Freeman indicated the District was currently on the second apple snail treatment out of four
318 treatments; the next treatment would be April 1, 2024. He stated the treatments should take care of
319 the apple snail problem.
320
321 Ms. Connie L. discussed the tadpoles and cane toads.
322
323 Mr. Refkin stated Esplanade and Miromar Lakes had a combined budget of \$80,000 dollars to address
324 the cane toad problem. He stated Mr. Bernard and Mr. Freeman were very aware of the problem and
325 doing everything which could be done.
326
327 Mr. Weber noted the cane toads could never be eradicated, only managed.
328
329 Mr. Ward agreed.
330
331 Mr. Reidy discussed the budget process noting the CDD would approve next year's budget in July;
332 therefore, the CDD had to plan far ahead and could not make last minute decisions to do work for which
333 it was not budgeted. He stated the District, under aeration systems, was at \$13,000 dollars for the four
334 months, but only \$8,000 dollars was budgeted for the year. He asked if this number would continue to
335 rise.

336
337 Mr. Freeman responded the entire fountain had to be changed out which put the CDD over budget, and
338 then there was quarterly maintenance also associated with fountain.

339
340 Mr. Reidy noted there was discussion about possibly adding more aerators as well.

341
342 Mr. Bernard explained the oxygen study being done would show if and where diffusers would be
343 needed to increase aeration.

344
345 Mr. Reidy asked about the fishery’s artificial reefs.

346
347 Mr. Bernard stated after the white lily pads were installed, consideration would be given to the artificial
348 reefs. He stated the recommendation would be brought to the CDD Board for consideration. He
349 discussed where the white lily pads would be installed.

350
351 Mr. Weber asked if the costs would be split between Esplanade and Miromar Lakes.

352
353 Mr. Bernard responded in the affirmative.

354
355
356 **FIFTH ORDER OF BUSINESS** **Announcement of Next Meeting**

357
358 **Next Meeting – April 11, 2024**

359
360
361 **SIXTH ORDER OF BUSINESS** **Adjournment**

362
363 The meeting was adjourned at approximately 2:59 p.m.

364
365 **On MOTION made by Alan Refkin, seconded by Patrick Reidy, and with**
366 **all in favor, the meeting was adjourned.**

367
368
369 Miromar Lakes Community Development District

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375 _____
James P. Ward, Secretary

Alan Refkin, Chairman

RESOLUTION 2024-3

A RESOLUTION OF THE BOARD OF SUPERVISORS OF MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2025 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors of Miromar Lakes Community Development District (the “Board”) prior to June 15, 2024, a proposed Budget for Fiscal Year 2025; and

WHEREAS, the Board has considered the proposed Budget and desires to set the required public hearing thereon.

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

SECTION 1. That the foregoing “Whereas” clauses are true and correct and incorporated herein as if written into this Section.

SECTION 2. The proposed Budget submitted by the District Manager for Fiscal Year 2025 and attached hereto as Exhibit A is hereby approved as the basis for conducting a public hearing to adopt said budget.

SECTION 3. A public hearing on said approved budget is hereby declared and set for the following date, hour and location:

DATE: Thursday, July 11, 2024
HOUR: 2:00 P.M.
LOCATION: Beach Clubhouse
18061 Miromar Lakes Parkway
Miromar Lakes, Florida 33913

SECTION 4. The District Manager is hereby directed to submit a copy of the proposed budget to Lee County at least sixty (60) days prior to the hearing set above. In accordance with Section 189.016, Florida Statutes, the District's Secretary is further directed to post the proposed budget on the District's website at least two days before the budget hearing date.

SECTION 5. Notice of this public hearing on the budget shall be published in a newspaper of general circulation in the area of the district once a week for two (2) consecutive weeks, except that the first publication shall not be fewer than 15 days prior to the date of the hearing. The notice shall further contain a designation of the day, time, and place of the public hearing. At the time and place designated in the notice, the Board shall hear all objections to the budget as proposed and may make such changes as the board deems necessary.

RESOLUTION 2024-3

A RESOLUTION OF THE BOARD OF SUPERVISORS OF MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2025 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

SECTION 6. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 7. That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 8. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the Miromar Lakes Community Development District, Lee County, Florida, this 11th day of April 2024.

ATTEST:

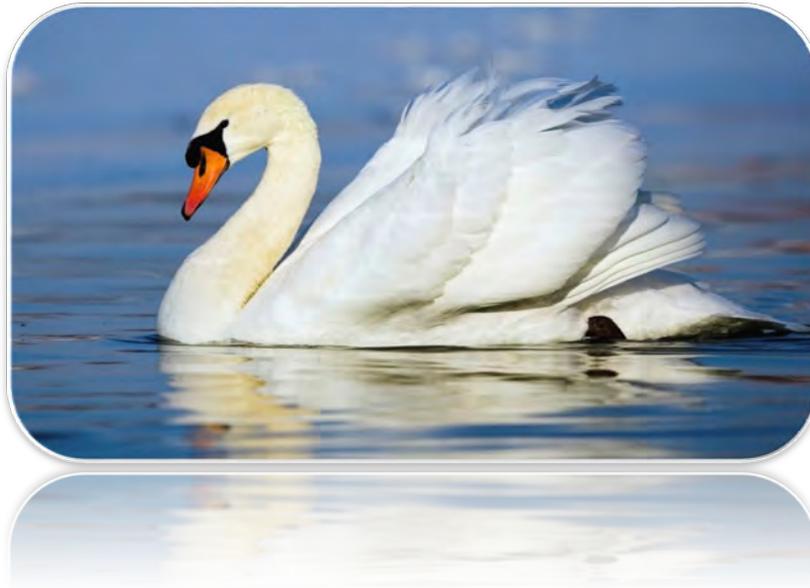
**BOARD OF SUPERVISORS OF MIROMAR LAKES
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Alan Refkin, Chairperson

Exhibit A: Proposed Fiscal Year 2025 Budget

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2025

PREPARED BY:

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

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

**Miromar Lakes
Community Development District**

**General Fund - Budget
Fiscal Year 2025**

Description	Fiscal Year 2024 Budget	Actual at 3/27/24	Anticipated Year End 9/30/2024	Fiscal Year 2025 Budget	Notes
Revenues and Other Sources					
Cash Carryforward	\$ -	\$ -	\$ -	\$ -	NO Cash required from prior year to fund Operations
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	Interest on General Bank Account
Special Assessment Revenue	\$ -				
Special Assessment - On-Roll	\$ 1,007,091	\$ 919,834	\$ 1,007,091	\$ 1,502,996	Assessments from Resident Owners
Special Assessment - Off-Roll	\$ 181,010	\$ 90,505	\$ 181,010	\$ 270,142	Assessment from Developer
Misc. Revenue (Easement Encroachments)	\$ -	\$ -	\$ -	\$ -	
Total Revenue & Other Sources	\$ 1,188,102	\$ 1,010,339	\$ 1,188,102	\$ 1,773,138	
Expenditures and Other Uses					
Legislative					
Board of Supervisor's Fees	\$ 12,000	\$ 6,000	\$ 12,000	\$ 12,000	Statutory Required Fees
Board of Supervisor's - FICA	\$ 918	\$ 459	\$ 918	\$ 918	FICA Required for Board Fees
Executive					
Professional Management	\$ 42,000	\$ 21,000	\$ 42,000	\$ 44,100	District Manager Contract
Financial and Administrative					
Audit Services	\$ 4,500	\$ 3,800	\$ 3,800	\$ 3,900	Statutory required audit yearly
Accounting Services (Amort Schedules)	\$ -	\$ -	\$ -	\$ -	
Assessment Roll Preparation	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	Statutory required maintenance of owner's par debt outstanding and
Arbitrage Rebate Fees	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000	IRS Required Calculation to insure interest on bond funds does not exceed
Other Contractual Services					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	Transcriptio of Board Meetings
Legal Advertising	\$ 1,200	\$ 511	\$ 3,500	\$ 3,500	Statutory Required Legal Advertising
Trustee Services	\$ 9,300	\$ 5,859	\$ 10,000	\$ 10,000	Trustee Fees for Bonds
Dissemination Agent Services	\$ -	\$ -	\$ -	\$ -	
Property Appraiser & Tax Collector Fees	\$ 1,300	\$ 1,291	\$ 1,291	\$ 1,300	Fees to place assessment on the tax bills
Bank Service Fees	\$ 250	\$ -	\$ 250	\$ 250	Fees required to maintain bank account
Travel and Per Diem	\$ -	\$ -	\$ -	\$ -	
Communications and Freight Services					
Telephone	\$ -	\$ -	\$ -	\$ -	
Postage, Freight & Messenger	\$ 300	\$ 937	\$ 2,000	\$ 2,000	Mailing and postage
Website Maintenance	\$ 1,200	\$ 300	\$ 600	\$ 600	Statutory Maintenance of District Web site
Insurance	\$ 8,100	\$ 17,300	\$ 17,300	\$ 18,000	General Liability and D&O Liability Insurance
Printing and Binding	\$ 300	\$ -	\$ 1,600	\$ 1,600	Agenda books and copies
Other Current Charges					
Office Supplies	\$ -	\$ -	\$ -	\$ -	
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175	Statutory fee to Department of Economic Opportunity
Legal Services					

Community Development District

**General Fund - Budget
Fiscal Year 2025**

Description	Fiscal Year 2024 Budget	Actual at 3/27/24	Anticipated Year End 9/30/2024	Fiscal Year 2025 Budget	Notes
General Counsel	\$ 18,000	\$ 6,380	\$ 18,000	\$ 18,000	District Attorney
Easement Encroachments	\$ -	\$ -	\$ -		District Attorney - Fees for Legal documents for Easements
Other General Government Services					
Engineering Services					
General Services	\$ 7,000	6,384	\$ 8,000	\$ 8,000	District Engineer
Asset Maps/Cost Estimates	\$ -	-	\$ -	\$ -	Engineer/Asset Manager
Asset Administrative Services	\$ 10,000	4,167	\$ 10,000	\$ 10,000	General Services (Asset Manager)
Easement Encroachments	\$ -	-	\$ -	\$ -	
Contingencies	\$ -	\$ -	\$ -	\$ -	
Sub-Total:	\$ 135,543	\$ 93,063	\$ 150,434	\$ 153,343	

The Landscaping budget in the FY 2024 Column is the Budget from FY 2019 that the District prepared and which was then removed when the District entered into the agreement with the Master HOA

Landscaping Services

Professional Management

Asset Management	\$ 37,400	\$ -	\$ -	\$ 80,000	District Asset Manager
Utility Services					
Electric - Landscape Lighting	\$ 5,000	\$ -	\$ -	\$ 4,500	Landscape Lighting
Irrigation Water	\$ -	\$ -	\$ -	\$ 3,500	Irrigation pump stations
Repairs & Maintenance					
Public Area Landscaping	\$ 427,000	\$ -	\$ -	\$ 595,000	Periodic Maintenance of Berms/Ben Hill Griffin
Irrigation System	\$ 8,000	\$ -	\$ -	\$ 45,000	Periodic Maintenance of Irrigation System
Well system	\$ 1,000	\$ -	\$ -	\$ 24,000	Periodic Maintenance of Irrigation Wells
Plant Replacement	\$ 60,000	\$ -	\$ -	\$ 30,000	Periodic Replacement of Materials
Tree Trimming	\$ -			\$ 30,000	Periodic Maintenance of Trees
Other Current Services					
Lee County Assessments	\$ 51,000	\$ -	\$ -	\$ -	Lee County no longer assesses for the MSBU
Charlotte County Assessments	\$ 375	\$ -	\$ -	\$ -	Charlotte County has removed the Assessments for the Panther Habitat
Hendry County - Panther Habitat Taxes	\$ -	\$ -	\$ -	\$ -	
Aeration system	\$ -	\$ -	\$ -	\$ -	
Littoral Shelf	\$ -	\$ -	\$ -	\$ -	
Wetland System	\$ -	\$ -	\$ -	\$ -	
Operating Supplies					
Mulch	\$ 24,000			\$ 30,000	
Capital Outlay					
Landscape Damage from Hurricanes	\$ 151,738	\$ -	\$ -	\$ 100,000	Program to begin to Restore Damage from Hurricanes
Sub-Total:	\$ 765,513	\$ -	\$ -	\$ 942,000	not included in total

Stormwater Management Services

Professional Services

Community Development District

**General Fund - Budget
Fiscal Year 2025**

Description	Fiscal Year 2024 Budget	Actual at 3/27/24	Anticipated Year End 9/30/2024	Fiscal Year 2025 Budget	Notes
Asset Management	\$ 46,000	\$ 19,167	\$ 46,000	\$ 75,000	District Asset Manager
NPDES	\$ 3,500	\$ 1,551	\$ 3,500	\$ 3,500	Regulatory Reporting for Wetlands
Utility Services					
Electric - Aeration System	\$ 5,000	\$ 3,194	\$ 6,389	\$ 6,500	Electric Service for Fountain
Repairs & Maintenance					
Lake System					
Aquatic Weed Control	\$ 80,000	\$ 26,750	\$ 69,200	\$ 80,000	Periodic spraying of lakes
Lake Bank Maintenance	\$ 2,500	\$ 2,888	\$ 8,663	\$ 2,500	Periodic maintenance of lake banks
Water Quality Reporting & Testing	\$ 19,000	\$ 8,155	\$ 16,310	\$ 19,000	Periodic Reporting & Testing (3 times/year)
Water Control Structures	\$28,000	\$ 9,560	\$ 28,000	\$ 28,000	Yearly Cleaning of all Water Control Structures
Grass Carp Installation	\$ -	\$ -	\$ -	\$ -	N/A for FY 2024
Littoral Shelf Planting	\$ -	\$ -	\$ -	\$ -	None Required for FY 2024
Cane Toad Removal	\$ 37,000	\$ 14,600	\$ 35,040	\$ 37,000	Remove Lake Larvee/toads & exterminate
Midge Fly Control	\$ 35,000	\$ 5,898	\$ 23,591	\$ 35,000	Spraying of lakes to control insects - anticipate 4 treatments/year
Aeration System	\$ 8,000	\$ 12,781	\$ 18,781	\$ 8,000	Periodic Maintenance of Aeration systems
Fish Re-Stocking Plan	\$ 98,000	\$ 9,368	\$ 70,000	\$ 98,000	Year 2 of Fisheries Restocking
Contingencies	\$ 15,375	\$ -	\$ -	\$ 15,375	5% of Lake System Repairs & Maintenance
Wetland System					
Routine Maintenance	\$ 54,000	\$ 18,035	\$ 43,284	\$ 54,000	Periodic Maint. - remove exotic materials from wetlands/detention areas
Water Quality Testing	\$ -	\$ -	\$ -	\$ -	
Contingencies	\$ 2,700	\$ -	\$ -	\$ 2,700	5% of Wetland System Repairs & Maintenance
Capital Outlay					
Aeration Systems	\$ -	\$ -	\$ -	\$ -	Line Item Removed in FY 2024 and Beyond
Littoral Shelf Replanting/Barrier	\$ -	\$ -	\$ -	\$ -	Line Item Removed in FY 2024 and Beyond
Lake Bank Restorations	\$ 108,500	\$ 88,424	\$ 108,500	\$ 101,100	See Capital Improvements for Detail
Turbidity Screens	\$ -	\$ -	\$ -	\$ -	See Capital Improvements for Detail
Erosion Restoration	\$ -	\$ 1,200	\$ 1,200	\$ -	See Capital Improvements for Detail
Video Stormwater Pipes/Repairs	\$ 52,000	\$ 1,150	\$ 19,150	\$ 52,000	See Capital Improvements for Detail
Detention Area Restorations	\$ -	\$ -	\$ -	\$ -	See Capital Improvements for Detail
Contingencies	\$ -	\$ -	\$ -	\$ -	Moved to Reserves & Contingencies for Overall Operations
Sub-Total:	\$ 594,575	\$ 222,721	\$ 497,608	\$ 617,675	
Other Current Charges					
Hendry County Panther Habitat Taxes	\$ -	\$ -	\$ -	\$ -	No Assessment FY 2022 & 2023
Sub-Total:	\$ -	\$ -	\$ -	\$ -	
Reserves & Contingencies					
Water Management System	\$ -	\$ -	\$ -	\$ -	Line Item Removed in FY 24 moved to Overall Reserve
Disaster Relief Reserve	\$ -	\$ -	\$ -	\$ -	Line Item Removed in FY 24 moved to Overall Reserve
Contingencies	\$ -	\$ -	\$ -	\$ -	Line Item Removed in FY 24 moved to Overall Reserve

Community Development District

**General Fund - Budget
Fiscal Year 2025**

Description	Fiscal Year 2024 Budget	Actual at 3/27/24	Anticipated Year End 9/30/2024	Fiscal Year 2025 Budget	Notes
Capital/Operations	\$ 417,700	\$ -	\$ -	\$ -	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures and to create a stable fund for Hurricane Cleanup/Restoration
Sub-Total:	\$ 417,700	\$ -	\$ -	\$ -	
Other Fees and Charges					
Discount for Early Payment	\$ 40,284	\$ -	\$ 40,284	\$ 60,120	4% Discounts property owner's if paying taxes in November.
Sub-Total:	\$ 40,284	\$ -	\$ 40,284	\$ 60,120	
Total Expenditures and Other Uses	\$ 1,188,102	\$ 315,784	\$ 688,326	\$ 1,773,138	
Change from Current Year Operations	\$ -	\$ 694,555	\$ 499,776	\$ -	Cash Over (Short) at Fiscal Year End
Fund Balance :					
Capital/Operations Reserves	\$ 753,682		\$ 753,682	\$ 1,107,199	Long Term Capital Planning - Balance of Funds Remaining
1st Three (3) Months Operations	\$ 297,025		\$ 297,025	\$ 443,284	Required to meet Cash Needs until Assessment Rec'd.
Total Fund Balance	\$ 1,050,708		\$ 1,550,483	\$ 1,550,483	

Total Fund Balance in FY 2024 Column is Actual Fund Balance as of October 1, 2023

Community Development District

General Fund - Budget
Fiscal Year 2025

Description	Fiscal Year 2024 Budget	Actual at 3/27/24	Anticipated Year End 9/30/2024	Fiscal Year 2025 Budget	Notes
General Fund - Operations					
Sold property on roll	1362	\$ 468.84		\$ 1,103.52	
Developer units off roll	255	\$ 451.53		\$ 1,059.38	
Total:	1617				
Capital/Operations					
Sold property on roll	1362	\$ 270.59		\$ -	
Developer units off roll	255	\$ 258.32		\$ -	
Total:	1617				
Total Assessment					
Sold property on roll	1362	\$ 739.42		\$ 1,103.52	
Developer units off roll	255	\$ 709.84		\$ 1,059.38	
Total:	1617				
Adopted Cap Rate	\$ 739.98			\$ 739.98	
Proposed Cap Rate				\$ 1,324.23	
Reduction in Units for 2025			<< Total Rev Loss from Unit Reduction >>	\$ -	
Component of Rate Change	FY 2024	FY 2025	Change	Effect on Rate	
Administration	\$ 135,543	\$ 153,343	\$ 17,800	\$ 11.01	
Stormwater Management	\$ 594,575	\$ 617,675	\$ 23,100	\$ 14.29	
Landscaping	\$ -	\$ 942,000	\$ 942,000	\$ 582.56	
Reserves	\$ 417,700	\$ -	\$ (417,700)	\$ (258.32)	
Other Fees and Charges	\$ 40,284	\$ 60,120	\$ 19,836	\$ 23.89	
Total:	\$ 1,188,102	\$ 1,773,138	\$ 585,036	\$ 373.43	

**Miromar Lakes
Community Development District**

**General Fund - Budget
Fiscal Year 2025**

Capital Improvement Plan - Fiscal Year 2023 through FY 2028

Description of Capital Items	2023	2024	2025	2026	2027	2028
Landscaping Restoration - Hurricane Damage						
Overall Cost			\$100,000	\$100,000	\$100,000	\$100,000
Total Landscaping System:			\$100,000	\$100,000	\$100,000	\$100,000
Rentention/Dentention Areas						
Replanting - Luguna, Verono Lago	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Irrigation System:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater System						
Video Stormwater Pipes/Repairs	\$ 55,000	\$ 52,000	\$ 45,000	\$ 35,000	\$ 35,000	\$ 35,000
Total Stormwater System:	\$ 55,000	\$ 52,000	\$ 45,000	\$ 35,000	\$ 35,000	\$ 35,000
Lake System						
Improvements for Water Quality						
Turbity Screen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Littoral Shelf - Re-Plantings	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -
Littoral Shelf - Barrier Installation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -
Aeration System						
Lake Aerator Systems	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total:	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ -
Erosion Restoration						
Subdivision Shoreline- Rip-Rap Montebella (non-residential)	\$ 80,000	\$ 4,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Montelago	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Valencia	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Verona Lago	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bellamare (non-residential)	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ -
FGCU and Peninsula Berm	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Isla Bella	\$ -	\$ 18,000	\$ 16,000	\$ -	\$ -	\$ -
Sorrento	\$ -	\$ -	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
San Marino	\$ -	\$ -	\$ -	\$ 22,000	\$ -	\$ -
Bellini	\$ -	\$ 58,000	\$ -	\$ -	\$ -	\$ -
St. Moritz	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Course	\$ -	\$ -	\$ -	\$ -	\$ 14,000	\$ -
Contingencies/CEI Services	\$ 12,000	\$ 14,500	\$ 11,100	\$ 11,100	\$ 11,100	\$ 11,100
Sub-Total:	\$ 92,000	\$ 108,500	\$ 101,100	\$ 107,100	\$ 99,100	\$ 85,100
Total: Stormwater Management System	\$ 165,000	\$ 160,500	\$ 146,100	\$ 142,100	\$ 134,100	\$ 120,100
Total Capital Improvements:	\$ 165,000	\$ 160,500	\$ 246,100	\$ 242,100	\$ 234,100	\$ 220,100
Estimated Cost Per Residential Unit:	\$ 102.04	\$ 99.26	\$ 152.20	\$ 149.72	\$ 144.77	\$ 136.12

**Miromar Lakes
Community Development District**

**Debt Service Fund - Series 2022 Bonds (Refinanced Series 2012 Bonds Original 2000A Bonds) - Budget
Fiscal Year 2025**

Description	Fiscal Year 2024 Budget	Actual at 3/27/24	Anticipated Year End 9/30/2024	Fiscal Year 2025 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ 10,862	\$ 19,551	\$ 17,596
Interest Account	\$ -	\$ -	\$ -	\$ -
Reserve Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				-
Special Assessment - On-Roll	\$ 833,182	\$ 760,491	\$ 833,182	\$ 837,416
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 833,182	\$ 771,352	\$ 852,733	\$ 855,012
	\$ -			
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2022 Bonds	\$ 635,000	\$ -	\$ 635,000	\$ 650,000
Principal Debt Service - Early Redemptions				
Series 2022 Bonds	\$ -	\$ -	\$ -	\$ -
Interest Expense				
Series 2022 Bonds	\$ 168,324	\$ 84,162	\$ 168,324	\$ 153,919
Other Fees and Charges				
Discounts for Early Payment	\$ 33,472	\$ -	\$ 33,472	\$ 33,497
Total Expenditures and Other Uses	\$ 836,796	\$ 84,162	\$ 836,796	\$ 837,416
Net Increase/(Decrease) in Fund Balance	\$ (3,614)	\$ 687,190	\$ 15,937	\$ 17,596
Fund Balance - Beginning	\$ 164,130	\$ 164,130	\$ 164,130	\$ 180,067
Fund Balance - Ending	\$ 160,516	\$ 851,320	\$ 180,067	\$ 197,663
Restricted Fund Balance:				
Reserve Account Requirement			NONE	
Restricted for November 1, 2025 Interest Payment			\$ 68,897	
Total - Restricted Fund Balance:			\$ 68,897	

**Miromar Lakes
Community Development District**

**Debt Service Fund - Series 2022 Bonds (Refinanced Series 2012 Bonds Originally 2000A Bonds) - Budget
Fiscal Year 2025**

Description	Prepayments	Principal	Coupon Rate	Interest	Fiscal Year Annual Debt Service	Par Debt Outstanding
Par Issued - March 17, 2022	\$	6,960,000	Varies			
11/1/2022				\$ 112,836.27		
5/1/2023	\$	620,000	2.100%	\$ 90,672.00	\$ 823,508.27	\$ 6,340,000
11/1/2023				\$ 84,162.00		
5/1/2024	\$	635,000	2.300%	\$ 84,162.00	\$ 803,324.00	\$ 5,705,000
11/1/2024				\$ 76,959.50		
5/1/2025	\$	650,000	2.450%	\$ 76,959.50	\$ 803,919.00	\$ 5,055,000
11/1/2025				\$ 68,897.00		
5/1/2026	\$	665,000	2.500%	\$ 68,897.00	\$ 802,794.00	\$ 4,390,000
11/1/2026				\$ 60,584.50		
5/1/2027	\$	680,000	2.600%	\$ 60,584.50	\$ 801,169.00	\$ 3,710,000
11/1/2027				\$ 51,744.50		
5/1/2028	\$	700,000	2.660%	\$ 51,744.50	\$ 803,489.00	\$ 3,010,000
11/1/2028				\$ 42,434.50		
5/1/2029	\$	720,000	2.720%	\$ 42,434.50	\$ 804,869.00	\$ 2,290,000
11/1/2029				\$ 32,642.50		
5/1/2030	\$	745,000	2.800%	\$ 32,642.50	\$ 810,285.00	\$ 1,545,000
11/1/2030				\$ 22,212.50		
5/1/2031	\$	760,000	2.850%	\$ 22,212.50	\$ 804,425.00	\$ 785,000
11/1/2031				\$ 11,382.50		
5/1/2032	\$	785,000	2.900%	\$ 11,382.50	\$ 807,765.00	\$ -

**Miromar Lakes
Community Development District**

**Debt Service Fund - Series 2015 Bonds (Refinanced Series 2003 Bonds) - Budget
Fiscal Year 2025**

Description	Fiscal Year 2024 Budget	Actual at 3/27/24	Anticipated Year End 9/30/2024	Fiscal Year 2025 Budget
Revenues and Other Sources				
Carryforward				
Interest Income				
Reserve Account	\$ 12,000	\$ 11,165	\$ 20,097	\$ 18,087
Revenue Account	\$ 20	\$ 14,878	\$ 26,780	\$ 24,102
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 593,699	\$ 542,033	\$ 593,699	\$ 954,688
Special Assessment - Off-Roll	\$ 325,534	\$ -	\$ 325,534	
Special Assessment - Prepayment		\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 931,253	\$ 568,076	\$ 966,110	\$ 996,877
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2015 Bonds	\$ 510,000	\$ -	\$ 510,000	\$ 535,000
Principal Debt Service - Early Redemptions				
Series 2015 Bonds	\$ -	\$ -	\$ -	\$ -
Interest Expense				
Series 2015 Bonds	\$ 407,250	\$ 203,500	\$ 407,250	\$ 381,500
Other Fees and Charges				
Discounts for Early Payment	\$ 23,748	\$ -	\$ 23,748	\$ 38,188
Total Expenditures and Other Uses	\$ 940,998	\$ 203,500	\$ 940,998	\$ 954,688
Net Increase/(Decrease) in Fund Balance	\$ (9,745)	\$ 364,576	\$ 25,112	\$ 42,190
Fund Balance - Beginning	\$ 965,334	\$ 965,334	\$ 965,334	\$ 990,446
Fund Balance - Ending	\$ 955,589	\$ 1,329,910	\$ 990,446	\$ 1,032,636
Restricted Fund Balance:				
Reserve Account Requirement			\$ 450,375	
Restricted for November 1, 2025 Interest Payment			\$ 177,375	
Total - Restricted Fund Balance:			\$ 627,750	

Miromar Lakes
Community Development District
Debt Service Fund - Series 2015 - Amortization Schedule
Debt Service Fund - Series 2015 Bonds (Refinanced Series 2003 Bonds) - Budget
Fiscal Year 2025

Description	Prepayments	Principal	Coupon Rate	Interest	Fiscal Year Annual DS	Par Debt Outstanding
Par Outstanding at 10/01/2023		\$ 8,140,000.00				
11/1/2023				\$ 203,500.00		
5/1/2024		\$ 510,000	5.000%	\$ 203,500.00	\$ 917,000.00	\$ 7,630,000.00
11/1/2024				\$ 190,750.00		
5/1/2025		\$ 535,000	5.000%	\$ 190,750.00	\$ 916,500.00	\$ 7,095,000.00
11/1/2025				\$ 177,375.00		
5/1/2026		\$ 560,000	5.000%	\$ 177,375.00	\$ 914,750.00	\$ 6,535,000.00
11/1/2026				\$ 163,375.00		
5/1/2027		\$ 590,000	5.000%	\$ 163,375.00	\$ 916,750.00	\$ 5,945,000.00
11/1/2027				\$ 148,625.00		
5/1/2028		\$ 620,000	5.000%	\$ 148,625.00	\$ 917,250.00	\$ 5,325,000.00
11/1/2028				\$ 133,125.00		
5/1/2029		\$ 650,000	5.000%	\$ 133,125.00	\$ 916,250.00	\$ 4,675,000.00
11/1/2029				\$ 116,875.00		
5/1/2030		\$ 685,000	5.000%	\$ 116,875.00	\$ 918,750.00	\$ 3,990,000.00
11/1/2030				\$ 99,750.00		
5/1/2031		\$ 720,000	5.000%	\$ 99,750.00	\$ 919,500.00	\$ 3,270,000.00
11/1/2031				\$ 81,750.00		
5/1/2032		\$ 760,000	5.000%	\$ 81,750.00	\$ 923,500.00	\$ 2,510,000.00
11/1/2032				\$ 62,750.00		
5/1/2033		\$ 795,000	5.000%	\$ 62,750.00	\$ 920,500.00	\$ 1,715,000.00
11/1/2033				\$ 42,875.00		
5/1/2034		\$ 835,000	5.000%	\$ 42,875.00	\$ 920,750.00	\$ 880,000.00
11/1/2034				\$ 22,000.00		
5/1/2035		\$ 880,000	5.000%	\$ 22,000.00	\$ 924,000.00	\$ -

**Miromar Lakes Community Development District
Assessment Levy - Summary of All Funds**

**Series 2022 (Refinanced 2012/2000A Bonds - Phase I)
Par Amount: \$6,960,000 - 7 Years Remaining**

Description	Original Par Debt	Bond Designation	Debt Service Assessment	General Fund Assessment	Total Assessment - FY 2025	Total Assessment FY 2024	Outstanding Par at 09/30/2025	Units Assigned - On-Roll	Units Assigned - Off-Roll	Prepayments	Total Remaining Units for Debt	Total Debt Service Assessment	Total General Fund Assessment
Murano	\$ 24,687.00	SF 2	\$ 1,404.14	\$ 1,103.52	\$ 2,507.67	\$ 2,512.15	\$ 8,503.16	19			19	\$ 26,678.74	\$ 20,966.90
Positano	\$ 24,687.00	SF 2	\$ 1,404.14	\$ 1,103.52	\$ 2,507.67	\$ 2,512.15	\$ 8,503.16	11			11	\$ 15,445.58	\$ 12,138.73
Solari	\$ 9,859.00	SF 2	\$ 1,404.14	\$ 1,103.52	\$ 2,507.67	\$ 2,512.15	\$ 8,503.16	10			10	\$ 14,041.44	\$ 11,035.21
Verona Lago	\$ 14,789.00	SF	\$ 842.49	\$ 1,103.52	\$ 1,946.01	\$ 1,948.70	\$ 5,101.89	62		4	58	\$ 48,864.20	\$ 68,418.31
Isola Bella	\$ 14,789.00	SF	\$ 842.49	\$ 1,103.52	\$ 1,946.01	\$ 1,948.70	\$ 5,101.89	13			13	\$ 10,952.32	\$ 14,345.78
Bellamare	\$ 14,789.00	SF	\$ 842.49	\$ 1,103.52	\$ 1,946.01	\$ 1,948.70	\$ 5,101.89	20			20	\$ 16,849.72	\$ 22,070.42
Ana Capri	\$ 14,789.00	SF	\$ 842.49	\$ 1,103.52	\$ 1,946.01	\$ 1,948.70	\$ 5,101.89	10			10	\$ 8,424.86	\$ 11,035.21
Casteli	\$ 14,789.00	SF	\$ 842.49	\$ 1,103.52	\$ 1,946.01	\$ 1,948.70	\$ 5,101.89	8			8	\$ 6,739.89	\$ 8,828.17
Montelago	\$ 12,324.00	VILLA	\$ 702.07	\$ 1,103.52	\$ 1,805.59	\$ 1,807.83	\$ 4,251.58	30		4	26	\$ 18,253.87	\$ 33,105.64
Tivoli	\$ 12,324.00	VILLA	\$ 702.07	\$ 1,103.52	\$ 1,805.59	\$ 1,807.83	\$ 4,251.58	76			76	\$ 53,357.47	\$ 83,867.61
St. Moritz	\$ 12,324.00	VILLA	\$ 702.07	\$ 1,103.52	\$ 1,805.59	\$ 1,807.83	\$ 4,251.58	37			37	\$ 25,976.67	\$ 40,830.28
Sienna	\$ 12,324.00	VILLA	\$ 702.07	\$ 1,103.52	\$ 1,805.59	\$ 1,807.83	\$ 4,251.58	27		1	26	\$ 18,253.87	\$ 29,795.07
Caprini	\$ 12,324.00	VILLA	\$ 702.07	\$ 1,103.52	\$ 1,805.59	\$ 1,807.83	\$ 4,251.58	27			27	\$ 18,955.94	\$ 29,795.07
Porto Romano	\$ 12,324.00	VILLA	\$ 702.07	\$ 1,103.52	\$ 1,805.59	\$ 1,807.83	\$ 4,251.58	55			55	\$ 38,613.96	\$ 60,693.66
Volterra	\$ 12,324.00	VILLA	\$ 702.07	\$ 1,103.52	\$ 1,805.59	\$ 1,807.83	\$ 4,251.58	12			12	\$ 8,424.86	\$ 13,242.25
Portofino	\$ 12,324.00	VILLA	\$ 702.07	\$ 1,103.52	\$ 1,805.59	\$ 1,807.83	\$ 4,251.58	20			20	\$ 14,041.44	\$ 22,070.42
Valencia	\$ 9,859.00	MF	\$ 561.66	\$ 1,103.52	\$ 1,665.18	\$ 1,666.97	\$ 3,401.27	80		3	77	\$ 43,247.66	\$ 88,281.69
Vivaldi	\$ 9,859.00	MF	\$ 561.66	\$ 1,103.52	\$ 1,665.18	\$ 1,666.97	\$ 3,401.27	60			60	\$ 33,699.47	\$ 66,211.27
Bella Vista	\$ 9,859.00	MF	\$ 561.66	\$ 1,103.52	\$ 1,665.18	\$ 1,666.97	\$ 3,401.27	60		1	59	\$ 33,137.82	\$ 66,211.27
Mirasol	\$ 9,859.00	MF	\$ 561.66	\$ 1,103.52	\$ 1,665.18	\$ 1,666.97	\$ 3,401.27	110			110	\$ 61,782.37	\$ 121,387.33
San Marino	\$ 9,859.00	MF	\$ 561.66	\$ 1,103.52	\$ 1,665.18	\$ 1,666.97	\$ 3,401.27	160			160	\$ 89,865.27	\$ 176,563.39
Montebello	\$ 9,859.00	MF	\$ 561.66	\$ 1,103.52	\$ 1,665.18	\$ 1,666.97	\$ 3,401.27	40		2	38	\$ 21,343.00	\$ 44,140.85
Ravenna	\$ 9,859.00	MF	\$ 561.66	\$ 1,103.52	\$ 1,665.18	\$ 1,666.97	\$ 3,401.27	60		3	57	\$ 32,014.50	\$ 66,211.27
Bellini	\$ 9,859.00	MF	\$ 561.66	\$ 1,103.52	\$ 1,665.18	\$ 1,666.97	\$ 3,401.27	60		1	59	\$ 33,137.82	\$ 66,211.27
University	\$ -	GOV	\$ -	\$ 6,621.13	\$ 6,621.13	\$ 1,666.97	\$ -					\$ -	\$ -
Golf Club/Course		GOLF	\$ 129,697.44	\$ 11,035.21	\$ 140,732.65	\$ 141,146.88	\$ 78,374.77	10				\$ 129,697.44	\$ -
Beach Club		BEACH	\$ 12,942.18	\$ -	\$ 12,942.18	\$ 12,983.52	\$ 785,416.65					\$ 12,942.18	\$ -
								1077		19	1048	\$ 834,742.38	\$ 1,177,457.10
												Total - ON-ROLL	\$ 837,415.63
												OVER (Under)	\$ (2,673.24)

**Miromar Lakes Community Development District
Assessment Levy - Summary of All Funds
Series 2015 Bonds (Refinanced 2003 A Bonds - Phase II)
Par Amount - \$19,165,000 - 12 Years Remaining**

<i>Phase I Neighborhoods</i>	<i>Original Par Debt</i>	<i>Bond Designation</i>	<i>Debt Service Assessment</i>	<i>General Fund Assessment</i>	<i>Total Assessment - FY 2025</i>	<i>Total Assessment FY 2024</i>	<i>Outstanding Par at 09/30/2025</i>	<i>Units Assigned - On-Roll</i>	<i>Units Assigned - Off-Roll</i>	<i>Prepayments</i>	<i>Total Remaining Units for Debt</i>	<i>Total Debt Service Assessment</i>	<i>Total General Fund Assessment</i>
Sorrento	\$ 34,794.86	SF 2	\$ 2,372.40	\$ 1,103.52	\$ 3,475.92	\$ 3,475.92	\$ 17,979.73	11			11	\$ 26,096.40	\$ 12,138.73
Salerno I	\$ 34,794.86	SF 2	\$ 2,372.40	\$ 1,103.52	\$ 3,475.92	\$ 3,475.92	\$ 17,979.73	10			10	\$ 23,724.00	\$ 11,035.21
Lugano	\$ 34,794.86	SF 2	\$ 2,372.40	\$ 1,103.52	\$ 3,475.92	\$ 3,475.92	\$ 17,979.73	11			11	\$ 26,096.40	\$ 12,138.73
Salerno II	\$ 34,794.86	SF 2	\$ 2,372.40	\$ 1,103.52	\$ 3,475.92	\$ 3,475.92	\$ 17,979.73	22			22	\$ 52,192.80	\$ 24,277.47
Sardinia	\$ 34,794.86	SF 2	\$ 2,372.40	\$ 1,103.52	\$ 3,475.92	\$ 3,475.92	\$ 17,979.73	8			8	\$ 18,979.20	\$ 8,828.17
Avellino	\$ 34,794.86	SF 2	\$ 2,372.40	\$ 1,103.52	\$ 3,475.92	\$ 3,475.92	\$ 17,979.73	9			9	\$ 21,351.60	\$ 9,931.69
Ancona	\$ 34,794.86	SF 2	\$ 2,372.40	\$ 1,103.52	\$ 3,475.92	\$ 3,475.92	\$ 17,979.73	6			6	\$ 14,234.40	\$ 6,621.13
Bergamo	\$ 34,794.86	SF 2	\$ 2,372.40	\$ 1,103.52	\$ 3,475.92	\$ 3,475.92	\$ 17,979.73	6			6	\$ 14,234.40	\$ 6,621.13
Veneto (was Positano on 24)	\$ 34,794.86	SF 2	\$ 2,372.40	\$ 1,103.52	\$ 3,475.92	\$ 3,475.92	\$ 17,979.73	107		95	12	\$ 28,468.80	\$ 118,076.77
Messina (Was Costa Majorie)	\$ 34,794.86	SF 2	\$ 2,372.40	\$ 1,103.52	\$ 3,475.92	\$ 3,475.92	\$ 17,979.73	50			50	\$ 118,620.00	\$ 55,176.06
Prestino	\$ 34,794.86	SF2	\$ 2,372.40	\$ 1,103.52	\$ 3,475.92	\$ 3,475.92	\$ 17,979.73	23			23	\$ 54,565.20	\$ 25,380.99
San Lorenzo	\$ 34,794.86	SF2	\$ 2,372.40	\$ 1,103.52	\$ 3,475.92	\$ 3,475.92	\$ 17,979.73	13			13	\$ 30,841.20	\$ 14,345.78
											Sub-Total	181	
Navona	\$ 25,786.39	Villa 2	\$ 1,758.18	\$ 1,103.52	\$ 2,861.70	\$ 2,861.70	\$ 13,341.70	18			18	\$ 31,647.24	\$ 19,863.38
Cassina	\$ 25,786.39	Villa 2	\$ 1,758.18	\$ 1,103.52	\$ 2,861.70	\$ 2,861.70	\$ 13,341.70	23			23	\$ 40,438.14	\$ 25,380.99
Trevi	\$ 25,786.39	Villa 2	\$ 1,758.18	\$ 1,103.52	\$ 2,861.70	\$ 2,861.70	\$ 13,341.70	11			11	\$ 19,339.98	\$ 12,138.73
Cortona	\$ 25,786.39	Villa 2	\$ 1,758.18	\$ 1,103.52	\$ 2,861.70	\$ 2,861.70	\$ 13,341.70	19			19	\$ 33,405.42	\$ 20,966.90
Villa D/Este	\$ 25,786.39	Villa 2	\$ 1,758.18	\$ 1,103.52	\$ 2,861.70	\$ 2,861.70	\$ 13,341.70	12			12	\$ 21,098.16	\$ 13,242.25
											Sub-Total	83	
Costa Amalfi	\$ 19,339.79	Villa 1	\$ 1,318.64	\$ 1,103.52	\$ 2,422.16	\$ 2,861.70	\$ 10,008.08	16			16	\$ 21,098.24	\$ 17,656.34
											Sub-Total	16	
Golf Club	N/A												
Commerical	N/A												
Remaining Unplatted													
SF 2 Product (Sales Center Site)		SF 2	\$ 2,275.58	\$ 1,103.52	\$ 3,379.10			28	28	0	28	\$ 63,716.24	
MF Product (Track D)		MF	\$ 1,265.89	\$ 1,103.52	\$ 2,369.41			229	229		229	\$ 289,888.81	
								632	257	95	537	\$ 950,036.63	\$ 413,820.44
											Total Anticipated Units	537	\$ 954,687.50
											Over (Under)	0	\$ (4,650.87)



Miromar Lakes

Community Development District

Landscape Buffers – Replacement Costs

CGA Project No. 13-5692

March 2023

Prepared by:



Calvin, Giordano & Associates, Inc.

A SAFEbuilt COMPANY

Michael D. Conner, R.L.A., ASLA, ISA

Florida License Registration No. LA00001181

March 2023

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EXECUTIVE SUMMARY

Calvin, Giordano, and Associates, Inc. (CGA) has reviewed the current condition of all plant materials located within the major landscape buffers currently owned by the District, to assess the damage from Hurricane Ian. This cost estimate outlines what funding might be needed to re-establish these landscape buffers to the CDD's standards as of the date of this report. The Master HOA agreement currently provides for this work to be accomplished by the HOA.

This re-establishment effort would include any remaining clean up items and removals leftover from Hurricane Ian, as well as standing back up some trees, palms, and Ficus stumps. It would also include replacing any dead, or missing, trees, palms, and plant materials, as well as enhancing the condition of some of the sod areas, and repairing the irrigation system, where needed. The estimated costs included in this report have been separated into two (2) main areas: Part A for the interior landscape buffer areas along both sides of Ben Hill Griffin Parkway and the medians; Part B for the major exterior landscape berms/buffers around the perimeter of the property. Each part has been further broken down into the costs associated with removals, clean up, and recommended maintenance items, and then the costs for replacement of dead or missing plant materials. This should assist the CDD in more easily determining the areas that may be of higher priority to be restored. A brief summary of the costs for each of these is provided below:

PART A: LANDSCAPE AREAS ALONG BEN HILL GRIFFIN PARKWAY TOTAL:	<u>\$127,138.00</u>
Removals, Clean up, and Landscape Maintenance Items:	\$77,375.00
Replacement Planting:	\$49,763.00
PART B: LANDSCAPE BERMS/BUFFERDS ALONG PERIMETERS TOTAL:	<u>\$282,400.00</u>
Removals, Clean up, and Landscape Maintenance Items:	\$185,050.00
Replacement Planting:	\$97,350.00

The estimated overall cost for all of the restoration and replacement work of all areas is approximately \$409,538.00.

It should also be noted that the term "restoration" in this report means that the landscape buffer areas will be re-planted with similar plant materials at sizes that are readily available in the industry at the time, and shall not mean that the existing trees, palms, and hedges will be replaced at the same size of their current, mature sizes. In addition, it should also be noted that some of the costs for debris related to removal and clean-up activities after Hurricane Ian are anticipated to be completed by the Miromar Lakes Master HOA, which currently maintains these areas.

LANDSCAPE BUFFERS REPLACEMENT COSTS

A. LOCATION OF LANDSCAPE BUFFERS

Figure 1-3 below show the locations of all existing landscape buffers within the Miromar Lakes C.D.D.



Figure 1 - Location Map of Existing Landscape Buffers - Section 1 of 3



Figure 2 - Location Map of Existing Landscape Buffers - Section 2 of 3

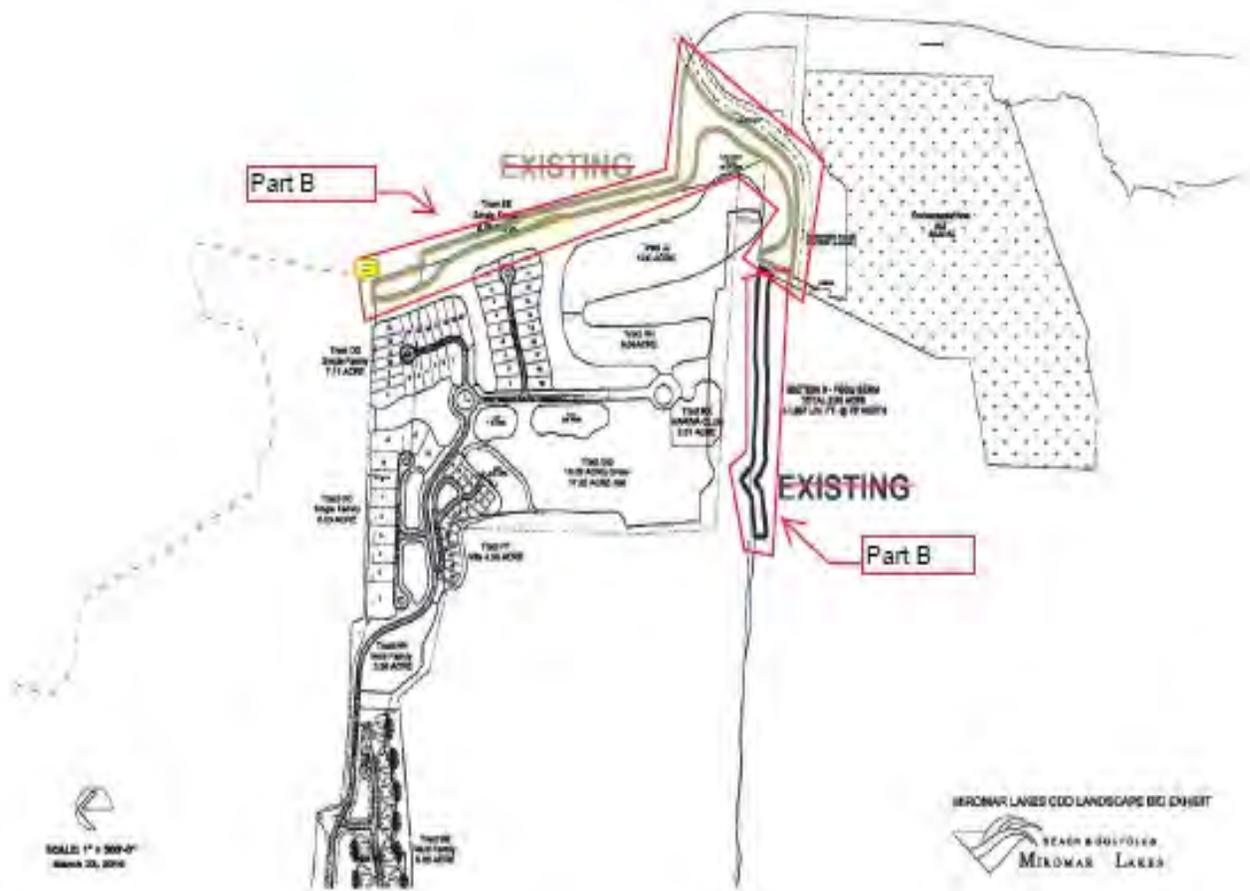


Figure 3 - Location Map of Existing Landscape Buffers - Section 3 of 3

B. ESTIMATED COSTS FOR CLEAN UP, RESTORATION, AND REPLACEMENT OF PLANT MATERIAL ON THE LANDSCAPE BUFFERS

The report attached below (see pages 9-10) includes the detailed estimated costs associated with debris removal, cleaning up, restoring, and replacing all the landscape materials, irrigation systems, and other landscape maintenance related items for the interior landscape buffer areas along both sides of Ben Hill Griffin Parkway and the medians. A summary of those costs is provided here:

PART A- INTERIOR LANDSCAPE AREAS ALONG BEN HILL GRIFFIN PARKWAY

Removals, Clean up & Landscape Maintenance Items: (\$77,375.00 TOTAL)

I.	Tivoli Berm	\$0.00
II.	N. of Miromar Lakes Pky.	\$26,900.00 (\$11,900.00 + \$15,000.00 - to Treat Zoyzia Grass)
III.	M.L.P. to FGCU Lakes Pky.	\$13,625.00 (\$875.00 + \$12,750.00 –to Treat Zoyzia Grass)
IV.	FGCU L. P. to Porto Romano	\$30,750.00 – (\$15,750 + \$15,000.00) – To treat Zoyzia Grass)
V.	Porto Romano Berm	\$1,100.00
VI.	San Marino Berm	\$5,000.00

Replacement Plantings: (\$49,763.00 TOTAL)

I.	Tivoli Berm	\$10,164.00
II.	N. of Miromar Lakes Pky.	\$5,996.00
III.	M.L.P. to FGCU Lakes Pky.	\$12,707.00
IV.	FGCU L. P. to Porto Romano	\$12,360.00
V.	Porto Romano Berm	\$1,200.00
VI.	San Marino Berm	\$7,336.00

Total All Costs = \$127,138.00

PART B - MAJOR EXTERIOR PERIMETER BERMS/BUFFERS

The report attached below (see pages 9-10) includes the detailed estimated costs associated with debris removal, cleaning up, restoring, and replacing all the landscape materials, irrigation systems, and other landscape maintenance related items for the major exterior landscape berms/buffer areas, including the FGCU Berm, the East Lake Peninsula Berm, and I-75 Berm. A summary of those costs is provided here:

Removals, Clean up & Landscape Maintenance Items: (\$185,050.00 TOTAL)

VII.	FGCU Berm	\$45,300.00 (\$30,300.00 + 15,000.00 for Irrigation Repairs)
VIII.	East Lake Berm	\$49,900.00 (\$39,900.00 + 10,000.00 to Trim/Treat Coco. Palms)
IX.	I -75 Berm	\$89,850.00 (\$65,850.00 + 25,000.00 for Irrigation Repairs)

Replacement Plantings: (\$97,350.00 TOTAL)

I.	FGCU Berm	\$23,000.00
II.	East Lake Peninsula Berm	\$27,025.00
III.	I -75 Berm	\$47,325.00

Total All Costs = \$282,400.00



Calvin, Giordano & Associates, Inc.
A SAFEbuilt COMPANY

LANDSCAPES OPINION
OF PROBABLE COST

DATE
3/27/2023

PROJECT TITLE				CGA PROJECT NO.	
Miromar Lakes CDD / Landscape Buffers					
LOCATION					
OWNER					
ESTIMATED BY: Michael Conner		CHECKED BY		APPROVED BY	
ITEM NO.	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	ESTIMATED AMOUNT
I BEN HILL GRIFFIN PKY. - TIVOLI BERM					
1.01	15 g. VIBURNUM	100		\$75.00	\$7,500.00
1.02	3 g. PLUMBAGO	12		\$12.00	\$144.00
1.03	3 g. VAR FLAX LILY	115		\$12.00	\$1,380.00
1.04	3 g. BOSTON FERN	95		\$12.00	\$1,140.00
BEN HILL GRIFFIN PKY. - TIVOLI BERM SUBTOTAL					\$10,164.00
II EAST /WEST SIDE & MERIDAN (N. OF MIROMAR LAKES BLVD.)					
2.01	HONG KONG ORCHID TREES	2		\$700.00	\$1,400.00
2.02	LIVE OAK TREE	1		\$600.00	\$600.00
2.03	3 g. THYRALLIS HEDGES	50		\$12.00	\$600.00
2.04	15 g. BOUGAINVILLEA SHRUBS	12		\$75.00	\$900.00
2.05	3 g. 'PETRA' CROTONS	55		\$12.00	\$660.00
2.06	3 g. WAX JASMINE	70		\$10.00	\$700.00
2.07	3 g. VAR. FLAX LILY	50		\$12.00	\$600.00
2.08	3 g. GOLD MOUND	3		\$12.00	\$36.00
2.09	REPLACE ZOYSIA GRASS	500		\$1.00	\$500.00
REPLACEMENT TOTAL					\$5,996.00
2.10	REMOVE THYRALLIS (DEAD / POOR)	10		\$15.00	\$150.00
2.11	LIVE OAK TREE (RE-STAKE)	1		\$250.00	\$250.00
2.12	HONG KONG ORCHID TREES (2-RE-STAKE)	2		\$250.00	\$500.00
2.13	TREAT ZOYSIA GRASS	30,000		\$0.50	\$15,000.00
2.14	CLEAN UP OF DEAD WOOD & TREE DEBRIS	1		\$11,000.00	\$11,000.00
REMOVAL TOTAL					\$26,900.00
EAST /WEST SIDE & MERIDAN (N. OF MIROMAR LAKES BLVD.) SUBTOTAL					\$32,896.00
III MIROMAR LAKES BLVD TO F.G.C.U LAKE PKY. WEST					
3.01	CRYPE MYRTLE TREES	2		\$500.00	\$1,000.00
3.02	LIGUSTRUM TREES	3		\$700.00	\$2,100.00
3.03	3 g. WAX JASMINE	51		\$10.00	\$510.00
3.04	3 g. COONTIE	6		\$20.00	\$120.00
3.05	3 g. RUELLIA	115		\$12.00	\$1,380.00
3.06	3g. IXORA- 'NORA GRANT'	56		\$12.00	\$672.00
3.07	15 g. VIBURNUM HEDGES	42		\$75.00	\$3,150.00
3.08	REPLACE ZOYSIA GRASS	2,500		\$1.00	\$2,500.00
3.09	REPLACE ST.AUGUSTINE GRASS	1,700		\$0.75	\$1,275.00
REPLACEMENT TOTAL					\$12,707.00
3.10	REMOVE VIBURNUM HEDGES	15		\$25.00	\$375.00
3.11	CRYPE MYRTLE TREES (RE-STAKE)	2		\$250.00	\$500.00
3.12	TREAT ZOYSIA GRASS	25,500		\$0.50	\$12,750.00
REMOVAL TOTAL					\$13,625.00
MIROMAR LAKES BLVD TO F.G.C.U LAKE PKY. WEST SUBTOTAL					\$26,332.00
IV F.G.C.U LAKE PKY. WEST - TO THE SOUTH GAP BEFORE PORTO ROMANO					
4.01	LIGUSTRUM TREES	6		\$700.00	\$4,200.00
4.02	SABAL PALMS	1		\$300.00	\$300.00
4.03	LIVE OAK TREES	3		\$600.00	\$1,800.00
4.04	3 g. RUELLIA	55		\$12.00	\$660.00
4.05	15 g. VIBURNUM HEDGES	72		\$75.00	\$5,400.00
REPLACEMENT TOTAL					\$12,360.00
4.06	LIVE OAKS (+REMOVE 2 POOR TREES & 1 STUMP)	3		\$250.00	\$750.00
4.07	TREAT ST.AUGUSTINE GRASS	30,000		\$0.50	\$15,000.00
4.08	CLEAN UP DEAD WOOD & TREE REMOVAL	1		\$15,000.00	\$15,000.00
REMOVAL TOTAL					\$30,750.00
F.G.C.U LAKE PKY. WEST - TO THE SOUTH GAP BEFORE PORTO ROMANO SUBTOTAL					\$43,110.00
V PORTO ROMANO BERM					
5.00	GUMBO LIMBO TREE	1		\$600.00	\$600.00
5.01	PINK TABEBUIA TREE	1		\$600.00	\$600.00
REPLACEMENT TOTAL					\$1,200.00
5.02	PIGEON PLUM (RE-STAKE)	1		\$250.00	\$250.00
5.03	GUMBO LIMBO (REMOVE STUMP)	1		\$250.00	\$250.00
5.04	PINK TABEBUIA (REMOVE STUMP)	1		\$250.00	\$250.00
5.05	FICUS TREE (RE-STAKE & ADD MORE SOIL)	1		\$350.00	\$350.00
REMOVAL TOTAL					\$1,100.00
PORTO ROMANO BERM SUBTOTAL					\$2,300.00
VI SAN MARINO BERM					
6.01	FICUS TREE	1		\$500.00	\$500.00
6.02	PIGEON PLUMS TREES	3		\$600.00	\$1,800.00
6.03	TAMARIND TREES	2		\$700.00	\$1,400.00
6.04	15 g. VIBURNUM HEDGES	27		\$75.00	\$2,025.00
6.05	3 g. COCOPLUM	53		\$12.00	\$636.00
6.06	3 g. HIBISCUS	65		\$15.00	\$975.00
REPLACEMENT TOTAL					\$7,336.00



Calvin, Giordano & Associates, Inc.
A SAFEbuilt COMPANY

LANDSCAPES OPINION
OF PROBABLE COST

DATE
3/27/2023

PROJECT TITLE		CGA PROJECT NO.			
Miromar Lakes CDD / Landscape Buffers					
LOCATION					
OWNER					
ESTIMATED BY: Michael Conner		CHECKED BY		APPROVED BY	
ITEM NO.	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	ESTIMATED AMOUNT
6.07	TREE REMOVALS	1		\$5,000.00	\$5,000.00
				REMOVAL TOTAL	\$5,000.00
				SAN MARINO BERM SUBTOTAL	\$12,336.00
VIII F.G.C.U - LAKE BERM					
7.01	SLASH PINES	7		\$700.00	\$4,900.00
7.02	COCONUT PALMS	16		\$750.00	\$12,000.00
7.03	SABAL PALMS	6		\$300.00	\$1,800.00
7.04	FICUS TREES	8		\$500.00	\$4,000.00
7.05	15 g. FICUS HEDGES	4		\$75.00	\$300.00
				REPLACEMENT TOTAL	\$23,000.00
7.06	SABAL PALMS (REMOVE 3 DEAD PALMS & 3 STUMPS)	6		\$50.00	\$300.00
7.07	WASHINGTONIA PALM (REMOVAL ONLY - NO REPLACEMENT)	1		\$250.00	\$250.00
7.08	FICUS TREES (RE-STAKE ONLY)	7		\$250.00	\$1,750.00
7.09	IRRIGATION REPAIRS	1		\$15,000.00	\$15,000.00
7.10	CLEAN UP OF DEAD WOOD & TREE REMOVALS	1		\$28,000.00	\$28,000.00
				REMOVAL TOTAL	\$45,300.00
				F.G.C.U - LAKE BERM SUBTOTAL	\$68,300.00
VIII EAST LAKE PENINSULA BERM					
8.01	FICUS TREES	5		\$500.00	\$2,500.00
8.02	SABAL PALMS	2		\$300.00	\$600.00
8.03	HONG KONG ORCHID TREE	1		\$600.00	\$600.00
8.04	COCONUT PALMS	9		\$750.00	\$6,750.00
8.05	3 g. WAX JASMINE	540		\$10.00	\$5,400.00
8.06	3 g. BOSTON FERNS	45		\$12.00	\$540.00
8.07	3 g. OLEANDER	24		\$15.00	\$360.00
8.08	3 g. COCOPLUM	350		\$12.00	\$4,200.00
8.09	3 g. FIREBRUSH	335		\$15.00	\$5,025.00
8.10	3 g. PHILODENDRONS	25		\$12.00	\$300.00
8.11	15 g. VIBURNUM HEDGES	10		\$75.00	\$750.00
				REPLACEMENT TOTAL	\$27,025.00
8.12	FICUS TREES (3 REMOVE, 1 UPROOTED & 1 STUMP)	5		\$250.00	\$1,250.00
8.13	FICUS TREES (NEED PRUNING)	1		\$150.00	\$150.00
8.14	FICUS TREES (RE-STAKE)	1		\$250.00	\$250.00
8.15	SABAL PALMS (1 REMOVE & 1 STUMP)	2		\$50.00	\$100.00
8.16	HONG KONG ORCHID TREES (REMOVE / DEAD)	1		\$250.00	\$250.00
8.17	HONG KONG ORCHID TREES (NEEDS PRUNING)	1		\$150.00	\$150.00
8.18	ROYAL PALM (RE-STAKE)	1		\$250.00	\$250.00
8.19	HONG KONG ORCHID TREES (RE-STAKE)	2		\$250.00	\$500.00
8.20	TRIM ALL COCONUT PALMS	1		\$7,500.00	\$7,500.00
8.21	TREAT / FERTILIZE ALL COCONUT PALMS	1		\$2,500.00	\$2,500.00
8.22	CLEAN UP OF DEAD WOOD & TREE REMOVAL	1		\$37,000.00	\$37,000.00
				REMOVAL TOTAL	\$49,900.00
				EAST LAKE PENINSULA BERM SUBTOTAL	\$76,925.00
VIII I - 75 BERM					
9.01	FICUS TREES (MISSING & REMOVALS & REPLACEMENTS)	48		\$500.00	\$24,000.00
9.02	ORCHID TREES	10		\$700.00	\$7,000.00
9.03	SILK FLOSS TREES	4		\$700.00	\$2,800.00
9.04	YELLOW POINCIANA TREES	7		\$700.00	\$4,900.00
9.05	15g. VIBURNUM HEDGES	75		\$75.00	\$5,625.00
9.06	FAN PALMS - 4' - 5' HT.	20		\$150.00	\$3,000.00
				REPLACEMENT TOTAL	\$47,325.00
9.07	5 OR 6 "WASH OUT" AREAS - (NEED MORE SOIL)	1		\$5,000.00	\$5,000.00
9.08	FICUS TREES (REMOVE)	14		\$250.00	\$3,500.00
9.09	FICUS TREES (STUMPS)	2		\$250.00	\$500.00
9.10	FICUS TREES (RESTAKE)	6		\$250.00	\$1,500.00
9.11	ORCHID TREES (NEED PRUNING)	3		\$150.00	\$450.00
9.12	JACARANDA TREE (NEEDS PRUNING)	1		\$150.00	\$150.00
9.13	YELLOW POINCIANA TREES (RESTAKE)	1		\$250.00	\$250.00
9.14	REMOVE BRAZILIAN PEPPER	1		\$1,500.00	\$1,500.00
9.15	IRRIGATION REPAIRS	1		\$25,000.00	\$25,000.00
9.16	CLEAN UP DEAD WOOD & TREE REMOVAL	1		\$52,000.00	\$52,000.00
				REMOVAL TOTAL	\$89,850.00
				I - 75 BERM SUBTOTAL	\$137,175.00
				TOTAL OVERALL COST	\$409,538.00

C. PHOTOGRAPHS OF EXISTING CONDITIONS

I. BEN HILL GRIFFIN PKY. – TIVOLI BERM



Missing Var. Flax Lily



Missing Plumabgo



Missing Viburnum Hedges

II. BEN HILL GRIFFIN PKY. – NORTH OF MIROMAR LAKES BLVD.



Missing "Petra" Crutons



Missing Wax Jasmine



Missing Bougainvillea

III. BEN HILL GRIFFIN OKY. – MIROMAR LAKES BLVD. TO F.G.C.U. LAKE PKY.



Missing "Nora Grant" Xora



Missing SOD Strip at Side Walk



Missing Crape Myrtle Trees



Re-Stake Crape Myrtle Tree

IV. BILL HILL GRIFFIN PKY. – F.G.C.U. LAKE PKY. – SOUTH TOWARDS PORTO ROMANO BILL



Missing Ligustrum Trees



Missing Ruellia Plants



Replace Live Oak Tree

V. BEN HILL GRIFFIN PKY. – PORTO ROMANO BERM



Re-Stake Pigeon Plum Tree



Replace Gumbo Limbo Tree



Replace Pink Tabebuia Tree



Ficus Tree - Needs Soil

VI. BEN HILL GRIFFIN PKY. – SAN MARINO BERM



Missing Cocoplum



Missing Pigeon Plum Tree

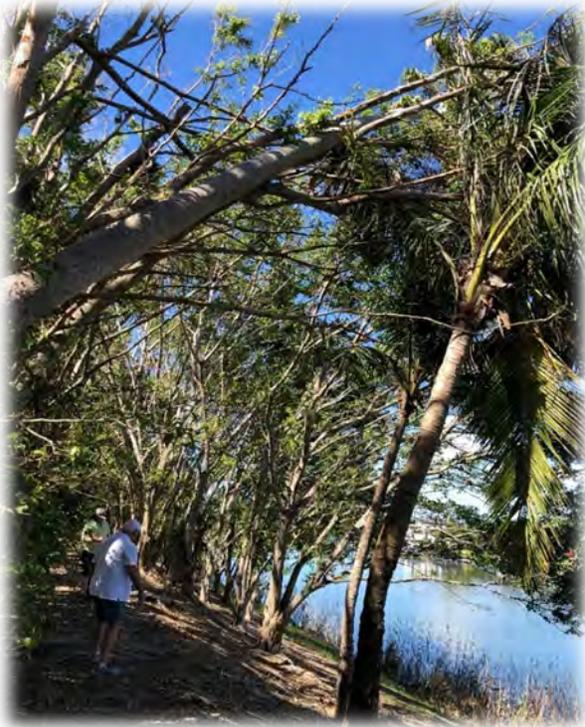


Missing Hibiscus

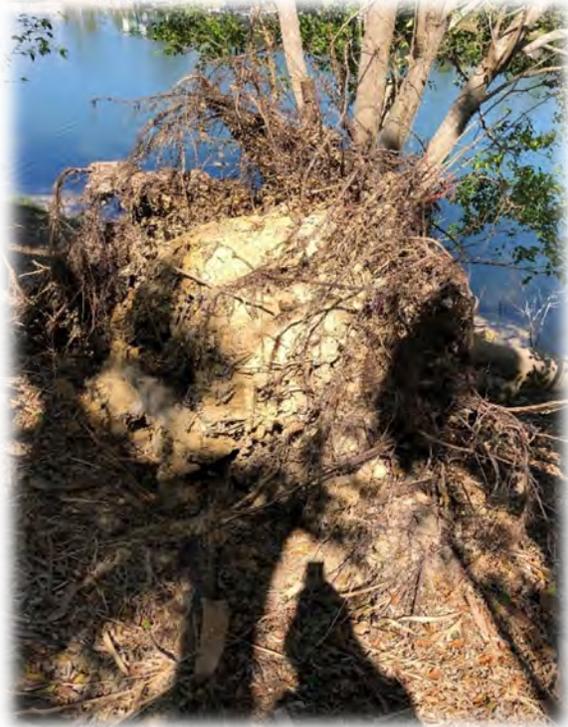


Missing Viburnum Hedges

VII. F.G.C.U. – LAKE BERM



Damage Coconut Palm



Uproot Ficus Tree - Replace



Re-Stake Ficus Tree



Missing Slash Pines

VIII. EAST LAKE PENINSULA BERM



Missing Wax Jasmine



Debris to be Cleaned Up



Missing Ficus Tree



Missing Viburnum Hedges

IX. I-75 BERM



Missing Ficus Tree



Uprooted Ficus Tree - Needs Soil



Missing Ficus Tree



Damaged Silk Floss - Replace

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1
 2 An act relating to special districts; repealing s.
 3 163.3756, F.S., relating to inactive community
 4 redevelopment agencies; amending s. 163.504, F.S.;
 5 prohibiting the creation of new neighborhood
 6 improvement districts after a date certain; repealing
 7 s. 165.0615 F.S., relating to municipal conversion of
 8 independent special districts upon elector-initiated
 9 and approved referendum; creating s. 189.0312, F.S.;
 10 providing term limits for members of governing bodies
 11 of independent special districts elected by the
 12 qualified electors of the district; providing an
 13 exception; providing construction; creating s.
 14 189.0313, F.S.; providing the method for changing
 15 boundaries of an independent special district;
 16 providing an exception; amending s. 189.062, F.S.;
 17 providing additional criteria for declaring a special
 18 district inactive; requiring certain special districts
 19 to provide notice of a proposed declaration of
 20 inactive status in the county or municipality under
 21 certain circumstances; revising the time period for
 22 filing an objection to a proposed declaration;
 23 authorizing a specific objection; providing that a
 24 district declared inactive may only expend funds as
 25 necessary to service outstanding debt and to comply

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26 with existing bond covenants and contractual
 27 obligations; creating s. 189.0694, F.S.; requiring
 28 special districts to establish performance measures to
 29 assess performance; requiring special districts to
 30 publish an annual report concerning performance
 31 measures; amending s. 189.0695, F.S.; requiring the
 32 Office of Program Policy Analysis and Governmental
 33 Accountability to conduct performance reviews;
 34 repealing s. 190.047, F.S., relating to incorporation
 35 or annexation of a district; amending s. 191.013,
 36 F.S.; requiring independent special fire control
 37 districts to annually report training and
 38 certification information regarding volunteer
 39 firefighters to the Division of State Fire Marshal;
 40 amending s. 388.211, F.S.; providing the boundaries of
 41 a mosquito control district may only be changed by
 42 special act; amending s. 388.221, F.S.; reducing the
 43 maximum millage rate for mosquito control districts;
 44 providing an exception; amending s. 388.271, F.S.;
 45 requiring, instead of authorizing, special districts
 46 to file tentative work plans and work plan budgets at
 47 specified intervals; requiring the Department of
 48 Agriculture and Consumer Services to report to the
 49 Department of Commerce if certain special districts
 50 fail to submit specified information; providing an

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51 effective date.

52

53 Be It Enacted by the Legislature of the State of Florida:

54

55 Section 1. Section 163.3756, Florida Statutes, is
 56 repealed.

57 Section 2. Section 163.504, Florida Statutes, is amended
 58 to read:

59 163.504 Safe neighborhood improvement districts; formation
 60 authorized by ordinance; jurisdictional boundaries; prohibition
 61 on future creation.—

62 (1) The governing body of any municipality or county may
 63 authorize the formation of safe neighborhood improvement
 64 districts through the adoption of a planning ordinance which
 65 specifies that such districts may be created by one or more of
 66 the methods established in ss. 163.506, 163.508, 163.511, and
 67 163.512. No district may overlap the jurisdictional boundaries
 68 of a municipality and the unincorporated area of a county,
 69 except by interlocal agreement.

70 (2) A safe neighborhood improvement district may not be
 71 created on or after July 1, 2024. A safe neighborhood
 72 improvement district in existence before July 1, 2024, may
 73 continue to operate as provided in this part.

74 Section 3. Section 165.0615, Florida Statutes, is
 75 repealed.

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76 Section 4. Section 189.0312, Florida Statutes, is created
77 to read:

78 189.0312 Independent special districts; term of office.-

79 (1) A member elected by the qualified electors of the
80 district to the governing body of an independent special
81 district may not serve for more than 12 consecutive years,
82 unless the district's charter provides for more restrictive
83 terms of office. Service of a term of office that commenced
84 before November 5, 2024, does not count toward the limitation
85 imposed by this subsection.

86 (2) This section does not apply to a community development
87 district established under chapter 190, or an independent
88 special district created pursuant to a special act that provides
89 that any amendment to chapter 190 to grant additional powers
90 constitutes a power of the district.

91 (3) This section does not require an independent special
92 district governed by an appointed governing body to convert to
93 an elected governing body.

94 Section 5. Section 189.0313, Florida Statutes, is created
95 to read:

96 189.0313 Independent special districts; boundaries;
97 exception.-Notwithstanding any special law or general law of
98 local application to the contrary, the boundaries of an
99 independent special district shall only be changed by general
100 law or special act. This section does not apply to a community

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101 development district established pursuant to chapter 190.
 102 Section 6. Subsections (1) and (2) of section 189.062,
 103 Florida Statutes, are amended to read:
 104 189.062 Special procedures for inactive districts.—
 105 (1) The department shall declare inactive any special
 106 district in this state by documenting that:
 107 (a) The special district meets one of the following
 108 criteria:
 109 1. The registered agent of the district, the chair of the
 110 governing body of the district, or the governing body of the
 111 appropriate local general-purpose government notifies the
 112 department in writing that the district has taken no action for
 113 2 or more years;
 114 2. The registered agent of the district, the chair of the
 115 governing body of the district, or the governing body of the
 116 appropriate local general-purpose government notifies the
 117 department in writing that the district has not had a governing
 118 body or a sufficient number of governing body members to
 119 constitute a quorum for 2 or more years;
 120 3. The registered agent of the district, the chair of the
 121 governing body of the district, or the governing body of the
 122 appropriate local general-purpose government fails to respond to
 123 an inquiry by the department within 21 days;
 124 4. The department determines, pursuant to s. 189.067, that
 125 the district has failed to file any of the reports listed in s.

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126 | 189.066;

127 | 5. The district has not had a registered office and agent
128 | on file with the department for 1 or more years; ~~or~~

129 | 6. The governing body of a special district provides
130 | documentation to the department that it has unanimously adopted
131 | a resolution declaring the special district inactive. The
132 | special district is responsible for payment of any expenses
133 | associated with its dissolution;;

134 | 7. The district is an independent special district or a
135 | community redevelopment district created under part III of
136 | chapter 163 that has reported no revenue, no expenditures, and
137 | no debt under s. 189.016(9) or s. 218.32 for at least 5
138 | consecutive fiscal years beginning no earlier than October 1,
139 | 2018. This subparagraph does not apply to a community
140 | development district established under chapter 190 or to any
141 | independent special district operating pursuant to a special act
142 | that provides that any amendment to chapter 190 to grant
143 | additional powers constitutes a power of that district; or

144 | 8. For a mosquito control district created pursuant to
145 | chapter 388, the department has received notice from the
146 | Department of Agriculture and Consumer Services that the
147 | district has failed to file a tentative work plan and tentative
148 | detailed work plan budget as required by s. 388.271.

149 | (b) The department, special district, or local general-
150 | purpose government has published a notice of proposed

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151 declaration of inactive status in a newspaper of general
 152 circulation in the county or municipality in which the territory
 153 of the special district is located and has sent a copy of such
 154 notice by certified mail to the registered agent or chair of the
 155 governing body, if any. If the special district is a dependent
 156 special district with a governing body that is not identical to
 157 the governing body of a single county or a single municipality,
 158 a copy of such notice must also be sent by certified mail to the
 159 governing body of the county or municipality on which the
 160 district is dependent. Such notice must include the name of the
 161 special district, the law under which it was organized and
 162 operating, a general description of the territory included in
 163 the special district, and a statement that any objections must
 164 be filed pursuant to chapter 120 within 30 ~~21~~ days after the
 165 publication date. The objections may include that the special
 166 district has outstanding debt obligations that are not included
 167 in reports required under s. 189.016(9) or s. 218.32.

168 (c) Thirty ~~Twenty-one~~ days have elapsed from the
 169 publication date of the notice of proposed declaration of
 170 inactive status and no administrative appeals were filed.

171 (2) If any special district is declared inactive pursuant
 172 to this section, the district may only expend funds as necessary
 173 to service outstanding debt and to comply with existing bond
 174 covenants and other contractual obligations. The property or
 175 assets of the special district are subject to legal process for

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176 payment of any debts of the district. After the payment of all
 177 the debts of said inactive special district, the remainder of
 178 its property or assets shall escheat to the county or
 179 municipality wherein located. If, however, it shall be
 180 necessary, in order to pay any such debt, to levy any tax or
 181 taxes on the property in the territory or limits of the inactive
 182 special district, the same may be assessed and levied by order
 183 of the local general-purpose government wherein the same is
 184 situated and shall be assessed by the county property appraiser
 185 and collected by the county tax collector.

186 Section 7. Section 189.0694, Florida Statutes, is created
 187 to read:

188 189.0694 Special districts; performance measures and
 189 standards.-

190 (1) Beginning October 1, 2024, or by the end of the first
 191 full fiscal year after its creation, whichever is later, each
 192 special district must establish goals and objectives for each
 193 program and activity undertaken by the district, as well as
 194 performance measures and standards to determine if the
 195 district's goals and objectives are being achieved.

196 (2) By December 1 of each year thereafter, each special
 197 district must publish an annual report on the district's website
 198 describing:

199 (a) The goals and objectives achieved by the district, as
 200 well as the performance measures and standards used by the

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201 district to make this determination.

202 (b) Any goals or objectives the district failed to
 203 achieve.

204 Section 8. Paragraph (c) is added to subsection (3) of
 205 section 189.0695, Florida Statutes, to read:

206 189.0695 Independent special districts; performance
 207 reviews.—

208 (3) The Office of Program Policy Analysis and Government
 209 Accountability must conduct a performance review of all
 210 independent special districts within the classifications
 211 described in paragraphs (a), ~~and~~ (b), and (c) and may contract
 212 as needed to complete the requirements of this subsection. The
 213 Office of Program Policy Analysis and Government Accountability
 214 shall submit the final report of the performance review to the
 215 President of the Senate and the Speaker of the House of
 216 Representatives as follows:

217 (c) For all safe neighborhood improvement districts as
 218 defined in s. 163.503(1), no later than September 30, 2025.

219 Section 9. Section 190.047, Florida Statutes, is repealed.

220 Section 10. Subsection (3) is added to section 191.013,
 221 Florida Statutes, to read:

222 191.013 Intergovernmental coordination.—

223 (3) By October 1 of each year, each independent special
 224 fire control district shall report to the Division of State Fire
 225 Marshal regarding whether each of the district's volunteer

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226 firefighters has completed the required trainings and received
 227 the required certifications established by the division pursuant
 228 to s. 633.408.

229 Section 11. Section 388.211, Florida Statutes, is amended
 230 to read:

231 388.211 Change in district boundaries.—

232 ~~(1) The boundaries of each district may only be changed by~~
 233 ~~a special act of the Legislature The board of commissioners of~~
 234 ~~any district formed prior to July 1, 1980, may, for and on~~
 235 ~~behalf of the district or the qualified electors within or~~
 236 ~~without the district, request that the board of county~~
 237 ~~commissioners in each county having land within the district~~
 238 ~~approve a change in the boundaries of the district.~~

239 ~~(2) If the board of county commissioners approves such~~
 240 ~~change, an amendment shall be made to the order creating the~~
 241 ~~district to conform with the boundary change.~~

242 Section 12. Subsection (1) of section 388.221, Florida
 243 Statutes, is amended to read:

244 388.221 Tax levy.—

245 (1) The board of commissioners of such district may levy
 246 upon all of the real and personal taxable property in said
 247 district a special tax not exceeding 1 mill ~~10 mills~~ on the
 248 dollar during each year as maintenance tax to be used solely for
 249 the purposes authorized and prescribed by this chapter. The
 250 board of commissioners of a district may increase such special

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251 tax to no more than 2 mills on the dollar if the increase is
252 approved by a referendum of the qualified electors of the
253 district held at a general election. Said board shall by
254 resolution certify to the property appraiser of the county in
255 which the property is situate, timely for the preparation of the
256 tax roll, the tax rate to be applied in determining the amount
257 of the district's annual maintenance tax. Certified copies of
258 such resolution executed in the name of said board by its chair
259 and secretary and under its corporate seal shall be made and
260 delivered to the property appraiser and the board of county
261 commissioners of the county in which such district is located,
262 and to the Department of Revenue not later than September 30 of
263 such year. The property appraiser of said county shall assess
264 and the tax collector of said county shall collect the amount of
265 taxes so assessed and levied by said board of commissioners of
266 said district upon all of the taxable real and personal property
267 in said district at the rate of taxation adopted by said board
268 for said year and included in said resolution, and said levy
269 shall be included in the warrants of the property appraiser and
270 attached to the assessment roll of taxes for said county each
271 year. The tax collector shall collect such taxes so levied by
272 said board in the same manner as other taxes are collected and
273 shall pay the same within the time and in the manner prescribed
274 by law to the treasurer of said board. The Department of Revenue
275 shall assess and levy on all the railroad lines and railroad

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276 | property and telegraph and telephone lines and telegraph and
 277 | telephone property situated in said district in the amount of
 278 | each such levy as in case of other state and county taxes and
 279 | shall collect said taxes thereon in the same manner as it is
 280 | required by law to assess and collect taxes for state and county
 281 | purposes and remit the same to the treasurer of said board. All
 282 | such taxes shall be held by said treasurer for the credit of
 283 | said board and paid out by him or her as ordered by said board.

284 | Section 13. Subsection (1) of section 388.271, Florida
 285 | Statutes, is amended, and subsection (3) is added to that
 286 | section, to read:

287 | 388.271 Prerequisites to participation.—

288 | (1) When state funds are involved, it is the duty of the
 289 | department to guide, review, approve, and coordinate the
 290 | activities of all county governments and special districts
 291 | receiving state funds in furtherance of the goal of integrated
 292 | arthropod control. Each county ~~or district~~ eligible to
 293 | participate ~~hereunder~~ may, and each district must, begin
 294 | participation on October 1 of any year by filing with the
 295 | department not later than July 15 a tentative work plan and
 296 | tentative detailed work plan budget providing for the control of
 297 | arthropods. Following approval of the plan and budget by the
 298 | department, two copies of the county's or district's certified
 299 | budget based on the approved work plan and detailed work plan
 300 | budget shall be submitted to the department by September 30

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301 following. State funds, supplies, and services shall be made
302 available to such county or district by and through the
303 department immediately upon release of funds by the Executive
304 Office of the Governor.

305 (3) If a special district fails to submit a tentative work
306 plan and tentative detailed work plan budget as required by
307 subsection (1), the department shall send notice of such failure
308 to the Department of Commerce within 30 days.

309 Section 14. This act shall take effect July 1, 2024.

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

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

Prepared For:
**James Ward
District Manager**

Prepared By:



Calvin, Giordano & Associates, Inc.

A SAFEbuilt® COMPANY

CGA Project No. 13-5692
April 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. Retention Area
4. Corrective Actions

1. Lake Maintenance

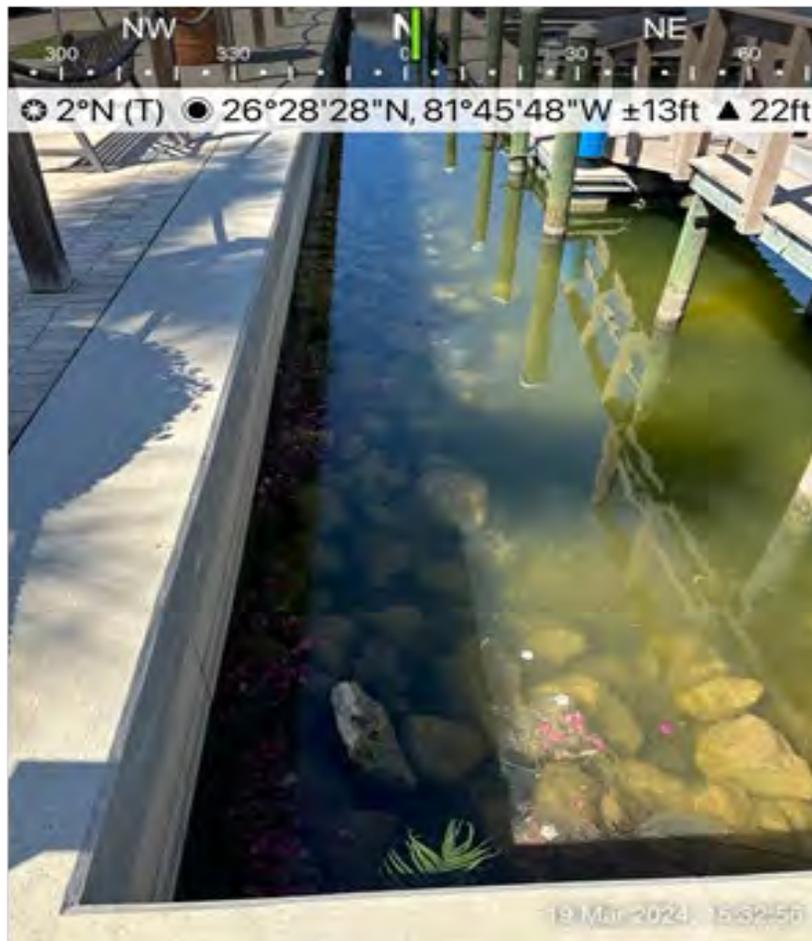
- Torpedo grass and brush were treated on the roadside of lakes 6H, 6I, and all of 6O. Vines were targeted in lakes 3D, 6K, and 6G. The shoreline of lake 5/6 was treated as well for torpedo grass. Areas included the perimeter of Verona Lago, Portofino, Murano, Sorrento, Salerno, Navona, and the peninsula.
- Chara (submersed algae) and surface algae were treated in lake 6H. Surface algae was treated on lake 4 as well.
- Submersed vegetation (marine naiad and hydrilla) was treated in the peninsula cove and 6G. Some hydrilla was observed in 6J. Growth is minimal and will continue to be monitored until treatment is needed.
- The final two of the six midge fly treatments were completed this month in the Bellini and Anacapri coves.
- The second and final snail treatment in the Bellini and Anacapri coves was completed as well.
- Water levels are higher than usual this time of year due to recent rain.
- Air diffusers at Modena Rd and Isola Way are running and fully functional. Staff will continue to monitor and report any issues.
- CDD staff received a proposal from the cane toad vendor to have 50 cane toad traps spread out over various lakes to help with reduction in cane toads. The vendor is currently working on providing up with a map. This service will span over a four-month period to help reduce tad pole population during peak season. The traps will be serviced once a week by the vendor.
- Approximately 628 cane toads were currently removed from various lakes this month.



Lake 6k before algae treatments



Lake 6k before algae treatments



Peninsula Marina clear of algae.

2. Fishery

- The aquatic vendor collected dissolved oxygen profiles on March 20th. Six of the 50 sites showed declining or low oxygen levels towards the bottom. This is expected (i.e. normal), and we anticipate this trend growing as water temperatures rise this summer. In May the aquatic vendor will be performing the second round of testing and will adjust some of the testing sites to better isolate where water quality is most impaired to better understand where and why. As part of this process, the vendor will also check the water depths throughout each of the coves. Coves that are deeper towards the back, and shallower where they enter the lake are more likely to have poor water quality due to less natural mixing (a byproduct of deeper, cooler water being more dense than warmer, shallow water).
- The white-water lilies and enclosures are scheduled to be installed in April.
- The submersed aquatic vegetation percent coverage, density and plant height are gathered, the vendor will monitor trends and will determine if additional treatments or possibly Grass Carp are needed. The Grass Carp population/density is currently low, and we should not be in a rush to increase their numbers until necessary. The aquatic

vendor would like to maintain the current trend of layering in low numbers of carp over the years, rather than large numbers at any one time.

Fish Cover Recommendation

- Installing fish cover will complement the aquatic vegetation and provide opportunities for small fish to survive, as these fish play a role in bringing balance to the ecosystem. The cover would be installed in areas where aquatic vegetation is less likely to grow due to water depth, or not desired due to aesthetics/water uses. All the cover would be installed in 14 feet of water or greater to limit any risk associated with people jumping into the lake.

3. Retention Area

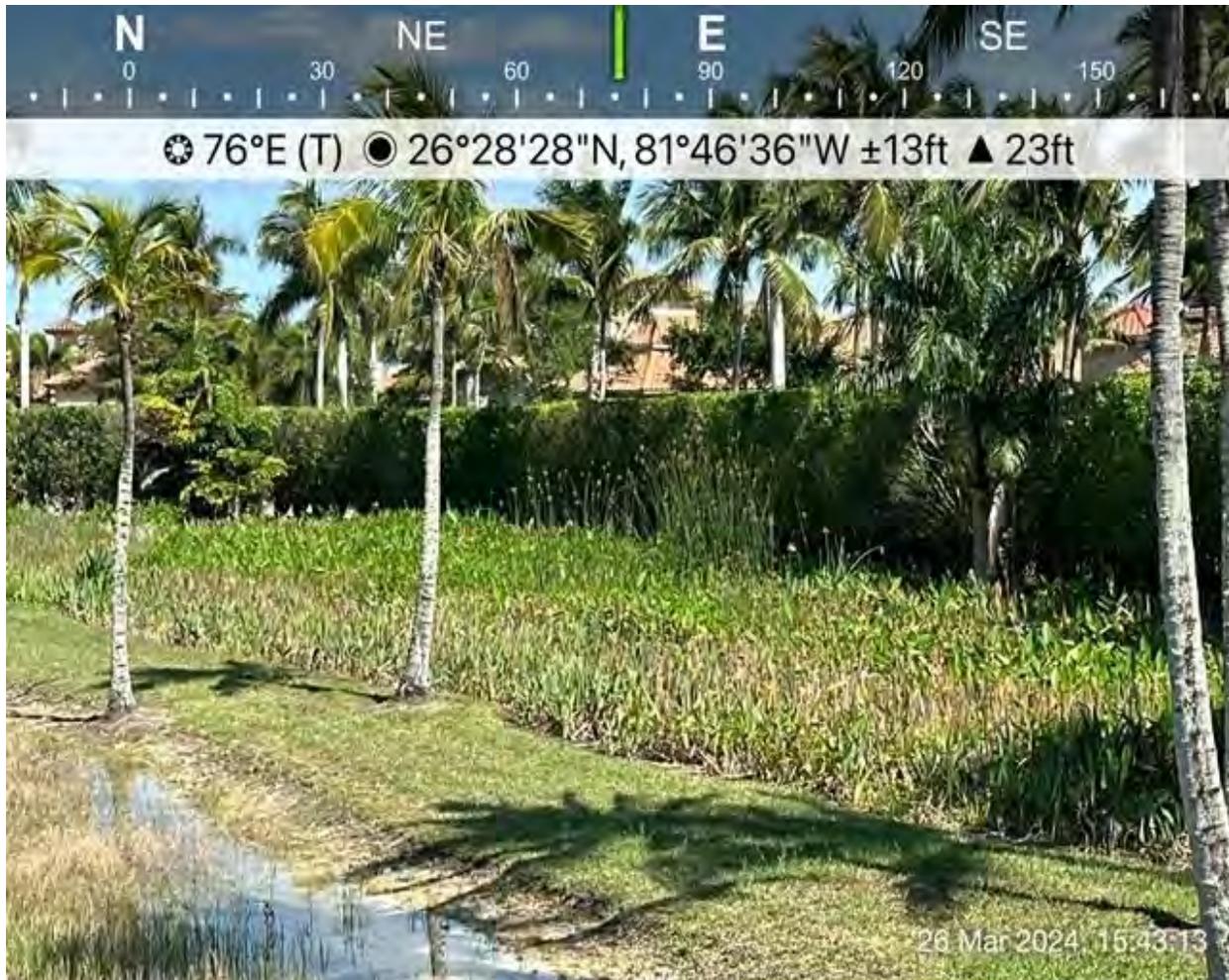
- The detention basin southwest of Viscanti Cir & Verona Lago Dr continues to be properly maintained by aquatic vendor and no water run-off issues have been reported.
- The detention area located south of Via Cassina Ct in Lugano is being properly maintained by aquatic vendor and no water run-off issues have been reported.



Via Cassina Ct in Lugano – Retention Area Conditions



Viscanti Cir & Verona Lago Dr – Retention Basin Conditions



Retention area east of Isola Bella and southwest of Costa Del Lago

4. Corrective Actions

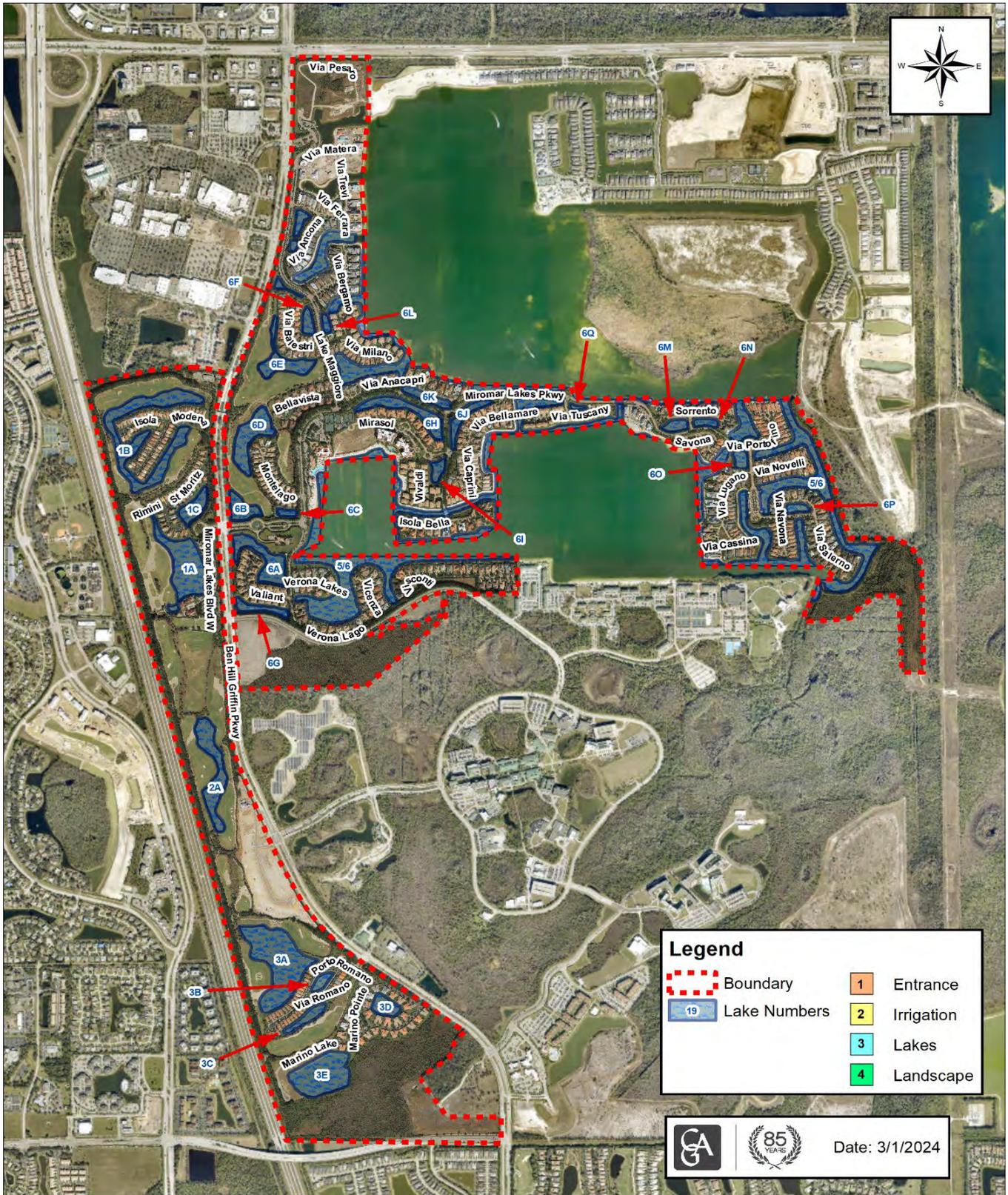
- The aquatic vendor needs to stay on top of floating weeds and vegetation.
- The retention area east of Isola Bella and southwest of Costa Del Lago have some overgrowth of weeds and need additional treatment.
- CDD staff met on site to review the recently staked out area of the eastern berm to determine CDD owned property. It was determined the property line lands just east on the east side of the berm. The CDD staff are working on getting proposals to clean up this area and add fencing.



Current conditions on the east side of the east side berm



Current conditions on the east side of the east side berm



Miromar Lakes CDD - Engineer's Report Asset Map

MEMO

To: Board of Supervisors

From: James P. Ward

Date: March 13, 2024

Re: Commission on Ethics newly established Electronic Financial Disclosure Management System ("EFDMS") website registration, Financial Disclosure Forms, and Required 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. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

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

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. Supervisors will report their 2024 training when they fill out their Form 1 (Statement of Financial Interests) for the 2025 year by checking a box confirming that they have completed the annual Ethics Training.

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

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

State Ethics Laws for Constitutional Officers & Elected Municipal Officers (Video Tutorial):

<https://youtu.be/U8JktIMKzyl>

Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation):

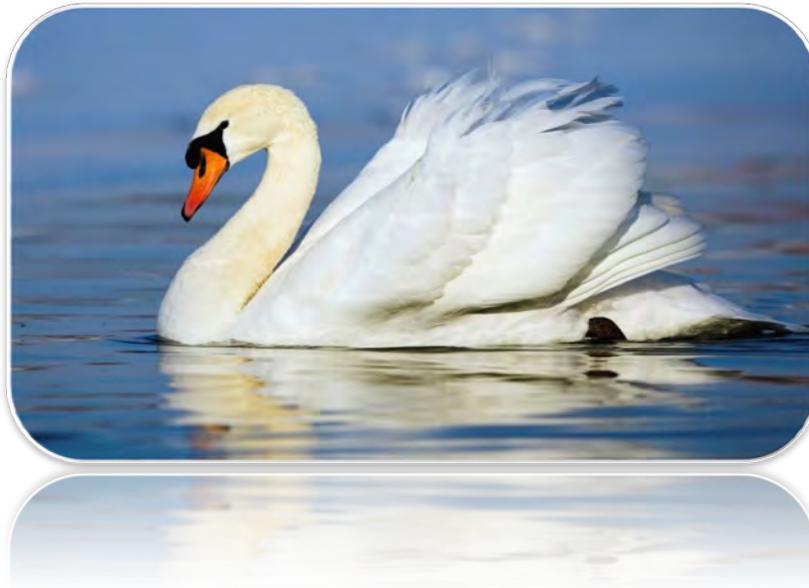
<https://www.myfloridalegal.com/sites/default/files/2023-05/opengovernmentoverview.pdf>

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

<https://www.myfloridalegal.com/sites/default/files/Full%2520audio%25202018%5B2%5D.mp3>

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 – MARCH 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 March 31, 2024

Governmental Funds						
	Debt Service Funds			Account Groups		Totals (Memorandum Only)
	General Fund	Series 2015	Series 2022	General Long Term Debt	General Fixed Assets	
Assets						
Cash and Investments						
General Fund - Invested Cash	\$ 1,745,263	\$ -	\$ -	\$ -	\$ -	\$ 1,745,263
Debt Service Fund	-	-	-	-	-	-
Interest Account	-	-	0	-	-	0
Sinking Account	-	-	0	-	-	0
Reserve Account	-	452,250	-	-	-	452,250
Revenue	-	877,660	851,320	-	-	1,728,980
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	-	-	-	2,181,231	-	2,181,231
Amount to be Provided by Debt Service Funds	-	-	-	13,443,769	-	13,443,769
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	36,514,917	36,514,917
Total Assets	\$ 1,745,263	\$ 1,329,910	\$ 851,321	\$ 15,625,000	\$ 36,514,917	\$ 56,066,410
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	-	364,576	687,191	-	-	1,051,767
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	694,555	-	-	-	-	694,555
Total Fund Equity and Other Credits	\$ 1,745,263	\$ 1,329,910	\$ 851,321	\$ -	\$ 36,514,917	\$ 40,441,410
Total Liabilities, Fund Equity and Other Credits	\$ 1,745,263	\$ 1,329,910	\$ 851,321	\$ 15,625,000	\$ 36,514,917	\$ 56,066,410

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	October	November	December	January	February	March	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	9,497	919,834	1,007,091	91%
Special Assessments - Off-Roll	45,253	-	-	45,253	-	-	90,505	181,010	50%
Miscellaneous Revenue									
Easement Encroachments	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 47,993	\$ 220,479	\$ 616,438	\$ 83,452	\$ 32,479	\$ 9,497	1,010,339	\$ 1,188,102	85%

Expenditures and Other Uses									
Legislative									
Board of Supervisor's - Fees	1,000	1,000	1,000	1,000	1,000	1,000	6,000	12,000	50%
Board of Supervisor's - Taxes	77	77	77	77	77	77	459	918	50%
Executive									
Professional Management	3,500	3,500	3,500	3,500	3,500	3,500	21,000	42,000	50%
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	1,500	16,500	18,000	92%
Arbitrage	-	-	500	-	-	-	500	1,000	50%
Bond Re-amortization	-	-	-	-	-	-	-	-	N/A
Other Contractual Services									
Legal Advertising	-	-	252	-	259	-	511	1,200	43%
Trustee Services	-	-	-	-	-	5,859	5,859	9,300	63%
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									
	-	-	-	-	-	300	300	1,200	25%
Office Supplies									
	-	-	-	-	-	-	-	-	N/A
Subscription & Memberships									
	-	175	-	-	-	-	175	175	100%
Legal Services									
Legal - General Counsel	-	215	508	-	420	5,238	6,380	18,000	35%
Legal - Encroachments	-	-	-	-	-	-	-	-	N/A
Other General Government Services									
Engineering Services - General Services	-	-	-	833	5,419	575	6,827	7,000	98%
Asset Maps/Cost Estimates	-	-	-	-	-	-	-	-	N/A
Asset Administrative Services	-	833	833	390	833	833	3,723	10,000	37%
Reserve Analysis	-	-	-	-	-	-	-	-	N/A
Encroachment Agreements	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	N/A
Sub-Total:	23,447	8,952	21,040	7,550	13,193	18,881	93,063	135,543	69%

Stormwater Management Services
Professional Services

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Asset Management	-	3,833	3,833	3,833	3,833	3,833	19,167	46,000	42%
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	560	3,194	5,000	64%
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	-	-	3,495	8,155	19,000	43%
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	2,900	14,600	37,000	39%
Midge Fly Control	-	-	-	723	3,050	2,125	5,898	35,000	17%
Aeration System	-	804	-	-	11,977	-	12,781	8,000	160%
Fish Re-Stocking	-	695	-	-	1,473	7,200	9,368	98,000	10%
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	2,000	88,424	108,500	81%
Turbidity Screens	-	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	-	600	600	-	-	1,200	-	N/A
Video Stormwater Pipes/Repairs	-	250	250	250	-	400	1,150	52,000	2%
Contingencies	-	-	-	-	-	-	-	-	N/A
Sub-Total:	299	30,465	12,823	18,016	138,606	22,513	222,721	594,575	37%
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	\$ 41,394	\$ 315,784	\$ 1,188,102	27%
Net Increase/ (Decrease) in Fund Balance	24,248	181,062	582,575	57,886	(119,319)	(31,897)	694,555	(0)	
Fund Balance - Beginning	1,050,708	1,074,955	1,256,017	1,838,593	1,896,479	1,777,160	1,050,708	1,050,708	
Fund Balance - Ending	\$ 1,074,955	\$ 1,256,017	\$ 1,838,593	\$ 1,896,479	\$ 1,777,160	\$ 1,745,263	1,745,263	\$ 1,050,707	

Miromar Lakes Community Development District
Debt Service Fund - Series 2015 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	October	November	December	January	February	March	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	1,767	11,165	12,000	93%
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	3,335	14,878	20	74390%
Special Assessment Revenue									
Special Assessments - On-Roll	1,615	129,922	363,250	22,510	19,139	5,597	542,033	593,699	91%
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	\$ 10,699	\$ 568,076	\$ 931,253	61%
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	10,699	364,576	(9,745)	
Fund Balance - Beginning	965,334	970,854	901,355	1,267,755	1,294,710	1,319,211	965,334	-	
Fund Balance - Ending	\$ 970,854	\$ 901,355	\$ 1,267,755	\$ 1,294,710	\$ 1,319,211	\$ 1,329,910	1,329,910	\$ (9,745)	

Miromar Lakes Community Development District
Debt Service Fund - Series 2022 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	October	November	December	January	February	March	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	3,417	10,862	-	N/A
Escrow Fund Account	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue									
Special Assessments - On-Roll	2,266	182,285	509,652	31,582	26,853	7,852	760,491	833,182	91%
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	\$ 11,270	\$ 771,353	\$ 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	11,270	687,191	(3,614)	
Fund Balance - Beginning	164,130	167,097	265,969	775,983	809,717	840,051	164,130	-	
Fund Balance - Ending	\$ 167,097	\$ 265,969	\$ 775,983	\$ 809,717	\$ 840,051	\$ 851,321	851,321	\$ (3,614)	