

# MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

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## MEETING AGENDA

SEPTEMBER 12, 2024

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 33308

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# MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

September 5, 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, September 12, 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=m0768cb89b1918b3718a2719e30a4097b>

Access Code: **2339 437 9930**, Event Password: **Jpward**

Phone: **408-418-9388** and enter the access code **2339 437 9930**, password: **Jpward (579274** from phones) to join the meeting.

*The Public is provided two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.*

## Agenda

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1. Call to Order & Roll Call.
2. Consideration of Minutes:
  - I. August 8, 2024 – Public Hearings and Regular Meeting.
3. Staff Reports.
  - I. District Attorney
  - II. District Engineer
  - III. District Asset Manager
    - a) Asset Managers Report September 1, 2024.
  - IV. District Manager
    - a) Financial Statement for period ending August 31, 2024 (unaudited).

4. Public Comments: - Public comment period is for items NOT listed on the agenda, and comments are limited to three (3) minutes per person and assignment of speaking time is not permitted; however, the Presiding Officer may extend or reduce the time for the public comment period consistent with Section 286.0114, Florida Statutes.
5. Supervisor’s Requests.
6. Announcement of Next Meeting – **October 10, 2024**
7. Adjournment.

**Staff Review**

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

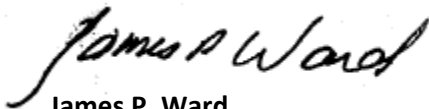
The second order of business is the consideration of the Minutes from the Miromar Lakes Community Development District Board of Supervisors Public Hearings and Regular Meeting held on August 8, 2024.

The third order of business are 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 2025 meeting schedule is as follows:**

October 10, 2024	November 14, 2024
December 12, 2024	January 9, 2025
February 13, 2025	March 13, 2025
April 10, 2025	May 8, 2025
June 12, 2025	July 10, 2025
August 14, 2025	September 11, 2025

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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, August 8, 2024, at 2:00 P.M. in the Library at the Beach Clubhouse, 18061  
12 Miromar Lakes Parkway, Miromar Lakes, Florida 33913.  
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**Present and constituting a quorum:**

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

28  
29  
30  
31  
32  
33

**Also present were:**

34 James P. Ward	District Manager
35 Greg Urbancic	District Attorney
36 Charlie Krebs	District Engineer
37 Richard Freeman	Asset Manager

38  
39  
40  
41  
42  
43  
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45

**Audience:**

46 Heather Chapman	HOA
47 Erin Dougherty	HOA

48 All residents' names were not included with the minutes. If a resident did not identify  
49 themselves or the audio file did not pick up the name, the name was not recorded in these  
50 minutes.  
51

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**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

66 District Manager James P. Ward called the meeting to order at approximately 2:00 p.m. He conducted  
67 roll call; all Members of the Board were present, constituting a quorum.  
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**SECOND ORDER OF BUSINESS**

**Consideration of Minutes**

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91  
92  
93  
94  
95

**July 11, 2024 – Regular Meeting Minutes**

96 Mr. Ward asked if there were any additions or corrections to the Minutes.  
97  
98

99 A few corrections were made.  
100

46 **On MOTION made by Michael Weber, seconded by Doug Ballinger,**  
47 **and with all in favor, the July 11, 2024 Regular Meeting Minutes were**  
48 **approved, as corrected.**

49  
50  
51 **THIRD ORDER OF BUSINESS**

**Public Hearings**

52  
53 **PUBLIC HEARINGS – FY 2025 BUDGET AND SPECIAL ASSESSMENTS**

54  
55 Mr. Ward reported yesterday the Landscape Planting Program for Miromar Lakes was received from the  
56 Master HOA; this Program included all Miromar Lakes including the CDD’s facilities. He called for  
57 discussion before the public hearing was opened. He noted the total amount the Master HOA expected  
58 to spend was \$459,000 dollars through the end of this calendar year, and of this total \$317,000 dollars  
59 was related to CDD facilities. He stated almost all CDD facilities were under the agreement; he did not  
60 see anything which included the berm along the perimeter of the Esplanade community, but everything  
61 else was included.

62  
63 Mr. Mike Weber asked if the CDD should ask the Master HOA to include this berm.

64  
65 Mr. Ward responded in the affirmative; the berm should be brought to the attention of the Master HOA.  
66 He noted the berm should be included at some point, but it would not be an issue this year because it  
67 was still in the development stages.

68  
69 Mr. Weber stated he was concerned the Master HOA wanted to do this all now, and it was hurricane  
70 season. He stated he was worried a hurricane could destroy the new landscape. He asked why the  
71 Master HOA wanted to start now rather than wait a few months.

72  
73 Mr. Greg Urbancic stated Mark Geschwendt and Mark Battaglia indicated the bidding process was still  
74 underway, and the plan was to start on the I-75 berm and get through it as it was possible. He stated  
75 there were limiting factors such as availability of materials, labor, and time. He stated he understood  
76 what Mr. Weber was saying, and certainly the Master HOA recognized hurricane season was an issue.

77  
78 Mr. Ward stated he felt the Program looked good.

79  
80 Ms. Mary LeFevre agreed. She thanked the Master HOA for its efforts.

81  
82 Mr. Ward asked if there were any additional comments; there were none. He explained the Public  
83 Hearing process noting there were two public hearings, the first related to the Budget itself.

84  
85 **I. FISCAL YEAR 2025 BUDGET**

86  
87 **I. Public Comment and Testimony**

88  
89 Mr. Ward called for a motion to open the Public Hearing.

90  
91 **On MOTION made by Alan Refkin, seconded by Mary LeFevre, and**  
92 **with all in favor, the Public Hearing was opened.**

93  
94 Mr. Ward asked if there were any members of the public present with any comments or  
95 questions with respect to the Fiscal Year 2025 Budget; there were none. He noted there  
96 were no members of the public present on audio or video. He called for a motion to close  
97 the Public Hearing.  
98

99 **On MOTION made by Alan Refkin, seconded by Mary LeFevre, and**  
100 **with all in favor, the Public Hearing was closed.**

101  
102 **II. Board Comment and Consideration**  
103

104 Mr. Ward asked if there were any questions or comments from the Board. He noted the  
105 assessment rate was at the cap rate of \$739.98; the increase of the assessment rate from last  
106 fiscal year would go into reserves.  
107

108 Discussion ensued regarding the importance of building the reserve fund; the potential for a  
109 decrease in the assessment rate next fiscal year; the potential for hurricane damages this  
110 hurricane season; the damage caused by the category 1 hurricane which recently landed in the  
111 north of Florida; and the consistent increase of costs.  
112

113 Mr. Doug Ballinger asked about a storm drain; he asked if it had recently been cleaned. He asked  
114 if it was the CDD's responsibility to clean the storm drain.  
115

116 Mr. Ward stated the CDD had a program in place which cleaned the storm drains every three  
117 years or so based upon a report from MRI; MRI provided a report indicating the percentage of  
118 fullness of each of the storm drains. He stated the CDD went in and cleaned the drains which  
119 were 50 percent or more full/clogged. He noted in reality, the CDD should clean the drains at 10  
120 percent full because if a drain was clogged up to 50 percent it could be a disaster in a storm  
121 situation. He stated in next year's budget the program would be reevaluated and re-budgeted to  
122 bring the storm drain cleaning program to a better place; this was a priority for Miromar Lakes, as  
123 well as his other CDDs for next year.  
124

125 Mr. Ballinger asked if the drain he was wondering about was inspected this year.  
126

127 Mr. Richard Freeman responded in the negative; it would be inspected and cleaned next year.  
128

129 Mr. Ballinger stated this specific drain was problematic and needed to be cleaned.  
130

131 Mr. Freeman indicated an emergency cleaning could be done.  
132

133 Mr. Ballinger stated this would be a good idea because this particular area flooded.  
134

135 Discussion continued regarding this particular drain which was problematic; checking the drain  
136 and cleaning the drain if necessary; and the possibility of this being a structural issue within the  
137 drain as opposed to a cleaning issue.  
138

139 Mr. Freeman indicated he would evaluate the drain.

140  
141 Discussion continued regarding the drain report provided by MRI; how many storm drains were  
142 between 10 percent and 50 percent clogged; and certain drains needing to be checked annually as  
143 opposed to every three years.

144  
145 Mr. Ward stated the drain program was a priority and would be based on the needs of the  
146 community as opposed to the cost, and then the budget would be evaluated.

147  
148 Mr. Refkin asked when the new infrastructure would be transferred to the CDD.

149  
150 Mr. Ward explained once the infrastructure was completed it would be turned over to the CDD.  
151 He asked if there were any additional comments or questions; there were none.

152  
153 **III. Consideration of Resolution 2024-4, a resolution of the Board of Supervisors adopting the**  
154 **Annual Appropriation and Budget for Fiscal Year 2025**

155  
156 Mr. Ward called for a motion to approve the budget beginning October 1, 2024 and ending on  
157 September 30, 2025.

158  
159 **On MOTION made by Alan Refkin, seconded by Doug Ballinger, and**  
160 **with all in favor, Resolution 2024-4 was adopted, and the Chair was**  
161 **authorized to sign.**

162  
163 **b) FISCAL YEAR 2025 IMPOSING SPECIAL ASSESSMENTS; ADOPTING THE ASSESSMENT ROLL**

164  
165 Mr. Ward indicated this public hearing was related to the imposition of the special assessments for  
166 the general fund and it adopted the assessment roll.

167  
168 **I. Public Comment and Testimony**

169  
170 Mr. Ward called for a motion to open the Public Hearing.

171  
172 **On MOTION made by Mary LeFevre, seconded by Patrick Reidy, and**  
173 **with all in favor, the Public Hearing was opened.**

174  
175 Mr. Ward asked if there were any members of the public present with any comments or  
176 questions regarding the assessment rate; there were none. He noted there were no  
177 members of the public present on audio or video. He called for a motion to close the  
178 Public Hearing.

179  
180 **On MOTION made by Alan Refkin, seconded by Mary LeFevre, and**  
181 **with all in favor, the Public Hearing was closed.**

182  
183 **II. Board Comment and Consideration**

184  
185 He asked if there were any questions or comments from the Board; there were none.

186

187 **III. Consideration of Resolution 2024-5, a resolution of the Board of Supervisors imposing special**  
188 **assessments, and adopting an assessment roll**

189  
190 Mr. Ward called for a motion.

191  
192 **On MOTION made by Michael Weber, seconded by Doug Ballinger,**  
193 **and with all in favor, Resolution 2024-5 was adopted, and the Chair**  
194 **was authorized to sign.**

195  
196  
197 **FOURTH ORDER OF BUSINESS** **Consideration of Resolution 2024-6**

198  
199 **Consideration of Resolution 2024-6, a Resolution of the Board of Supervisors adopting designating**  
200 **dates, time, and location for regular meetings of the Board of Supervisors for Fiscal Year 2025**

201  
202 Mr. Ward stated the meeting dates were at 2:00 p.m. on the second Thursday of each month in the  
203 Library at the Beach Clubhouse. He explained the Board was not bound to the dates, time, and location;  
204 these could be adjusted as the Board deemed appropriate. He asked if there were any questions;  
205 hearing none, he called for a motion.

206  
207 **On MOTION made by Mary LeFevre, seconded by Alan Refkin, and**  
208 **with all in favor, Resolution 2024-6 was adopted, and the Chair was**  
209 **authorized to sign.**

210  
211  
212 **FIFTH ORDER OF BUSINESS** **Staff Reports**

213  
214 **I. District Attorney**

215  
216 Mr. Urbancic stated there was a new law indicating for any contract the CDD entered into, an  
217 affidavit saying the contracted company was not involved with human trafficking was required. He  
218 noted this would be handled by staff.

219  
220 **II. District Engineer**

221  
222 Mr. Charlie Krebs indicated he spoke with Mark Battaglia at Miromar Development. He stated the  
223 neighborhood of Laguna on the peninsula was dealing with the aftermath of Hurricane Ian; Laguna  
224 planned to submit permits to modify the permit for the beach to have the whole area rip rap,  
225 removing the beach entirely. He stated he asked Mr. Battaglia to have someone make a  
226 presentation to the Board regarding these changes if approved.

227  
228 Mr. Ward asked if this was the beach where the lake bank was modified unbeknownst to the CDD.

229  
230 Mr. Krebs responded this was the beach where it was supposed to be all beach which the Club was  
231 going to maintain, but there were residents which modified the shoreline against what the approved  
232 permits allowed. He explained they were trying to find a way to bring everyone into compliance and



233 make the residents happy and planned to follow Miromar’s lead by removing the beach, build a rip  
234 rap shoreline with a beach up top so it would be less impacted by waves.

235  
236 Mr. Refkin asked if this was the area where the resident installed a wall.

237  
238 Mr. Krebs responded in the affirmative, the Hoffman house.

239  
240 **III. Asset Manager**

241 **a) Asset Managers Report August 1, 2024**

242  
243 No report.

244  
245 **IV. District Manager**

246 **a) Financial Statement for period ending July 31, 2024 (unaudited)**

247  
248 Mr. Reidy asked about the \$15,000 dollar spend on the fish and the artificial reefs. He asked if all  
249 the money was spent on installing the artificial reefs.

250  
251 Mr. Freeman stated a portion of the spend was for the artificial reef.

252  
253 Mr. Weber asked about the cane toad traps.

254  
255 Mr. Freeman indicated the cane toad traps were never implemented.

256  
257 Mr. Ward stated he would meet with Mr. Freeman after the meeting to discuss the cane toad  
258 traps as these needed to be installed.

259  
260  
261 **SIXTH ORDER OF BUSINESS** **Public Comments**

262  
263 **Public Comments: - Public comment period is for items NOT listed on the agenda, and comments are**  
264 **limited to three (3) minutes per person and assignment of speaking time is not permitted; however,**  
265 **the Presiding Officer may extend or reduce the time for the public comment period consistent with**  
266 **Section 286.0114, Florida Statutes**

267  
268 Mr. Ward asked if there were any audience comments; there were none.

269  
270  
271 **SEVENTH ORDER OF BUSINESS** **Supervisor’s Requests**

272  
273 Mr. Ward asked if there were any Supervisor comments.

274  
275 Mr. Weber asked whether Ms. LeFevre spoke with Marie Kitsberg.

276  
277 Ms. LeFevre responded in the affirmative; Ms. Kitsberg indicated Bella Vista intended to move forward  
278 with the drainage.

279  
280

281 **EIGHTH ORDER OF BUSINESS** **Announcement of Next Meeting**

282

283 **Next Meeting – September 12, 2024**

284

285

286 **NINTH ORDER OF BUSINESS** **Adjournment**

287

288 The meeting was adjourned at approximately 2:25 p.m.

289

290 **On MOTION made by Mary LeFevre, seconded by Michael Weber, and**  
291 **with all in favor, the meeting was adjourned.**

292

293

Miromar Lakes Community Development District

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300 \_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Alan Refkin, Chairman

# **MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT**

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

Prepared For:  
**James Ward  
District Manager**

Prepared By:



**Calvin, Giordano & Associates, Inc.**

**A SAFEbuilt® COMPANY**

CGA Project No. 13-5692  
September 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. Landscaping – Retention Area and Vegetative Buffer
3. Fishery
4. Corrective Actions

## 1. Lake Maintenance

- **Shoreline weeds:** Lakes 1B, 6P, 6H, 6F, 6G and the peninsula marina were treated for shoreline weeds. Targets included sedge, torpedograss, vines, cattails, and pennywort.
- **Submersed vegetation:** Illinois pondweed was treated along the north end of lake 5/6 adjacent to the riprap.
- **Algae:** 6P and 6L surface filamentous algae. Dye was added to lake 3D to improve aesthetics and shade out the lake.
- Water levels are slightly higher than usual for this time of year.
- Vendor performed an inspection report and cleaning of drainage units in the neighborhoods that flooding had occurred in due to recent storms.



*Lake 6F*



*Lake 6L*

## **2. Landscaping – Retention Area and Vegetative Buffer**

- The detention areas in Lugano, south of Visconti Cir, and south of Verona Lago Dr. are routinely checked during scheduled site visits and remain clear of any vegetative overgrowth and debris.
- The wetland areas east and west of Isola Bella bridge are well maintained. During subsequent site visits this month, no debris or vegetative overgrowth was reported.
- With heavy rainfall this month the retention areas have not shown any signs of flooding.



*Detention area in Lugano - well maintained and clear of debris*

## **3. Fishier**

- All lakes continue to make progress and are ahead at this point. The vegetation and cover have improved enough to start making more aggressive changes to the fish populations.
- The primary concern/detail that needs attention now is that submersed aquatic vegetation is starting to increase in percent coverage and will likely need to be treated more aggressively with an herbicide in the upcoming months. In particular a species called marine naiad is expanding its coverage, and unfortunately it is low on the list of species that Grass Carp eat.

#### 4. Corrective Actions

- Spike rush, grasses, and other invasive weeds are routinely observed along lake shorelines and within littoral areas. Although aquatic vendor has been administering treatment regularly, overgrowth needs to continue to be properly managed.
- Water levels in all lakes are higher than last month which has improved quality, CDD will continue to monitor the ongoing issues.
- Heavy rainfall had some slight flooding issues within community, CDD staff worked with Area Manager to ensure the situation was fixed and preventative for the future.
- Over the next few weeks, the storm drain vendor will be inspecting its entire drainage system throughout the CDD owned drainage system. See attached findings from the physical inspection near Bellini at north entry and 3 comers of Lake Maggiore Way.







# M.R.I. Underwater Specialists, LLC.



5570 Zip Dr.  
Fort Myers, Fl. 33905  
239-984-5241 Office  
239-707-5034 cell  
239-236-1234 fax

August 23, 2024

Miromar Lakes  
Richard Freeman

**Physical Inspection: Miromar Lakes**  
**Near Bellini at north entry**  
**3 corners of Lake Maggiore Way & Parma Way**  
**3 corners of Lake Maggiore Way & Via Torino Way**

MRI conducted a physical inspection at the above location. Our findings are as follows:

The Pipes are open and flowing. Lakes are full and level with the road.  
The water is 2' higher than the outfall.

There is too much hydro pressure at Lake Maggiore Way & Parma to send a diver in for additional cleaning at this time.

Let's please revisit this in the near future.

Thank you,

*Mike Radford*

Mike Radford  
M.R.I. Underwater Specialist  
239-984-5241  
239-707-5034 (cell)

# MEMO

**To:** Board of Supervisors

**From:** James P. Ward

**Date:** September 3, 2024

**Re:** Commission on Ethics newly established Electronic Financial Disclosure Management System (“EFDMS”) website registration, Financial Disclosure Forms, Required Ethics Training, and Legislative Updates from 2024 Session

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## **Form 1 Reporting Requirements:**

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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.

## **Ethics Training Requirements:**

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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. ETHICS TRAINING IS REQUIRED TO BE COMPLETED BY DECEMBER 31, 2024 FOR THE FORM 1 THAT IS FILED IN 2025.

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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>

## **Florida Law Changes from the 2024 Legislative Session:**

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### **Chapter 2024-136 – Performance Measures and Standards**

The legislation mandates special districts to establish goals, objectives, performance measures, and standards for each program and activity they undertake by October 1, 2024 and to report annually on their achievements and performance. Further, by December 1<sup>st</sup> of each year, the District must produce an annual report detailing the goals and objectives it has accomplished, the performance measures and standards used for evaluation, and any goals or objectives there were not met. The annual report must be posted on the District’s web site.

The District Manager will prepare and these goals and objectives for the Board to review and approve in September, 2024.

### **Chapter 2024-184 – Non Coercion Certificate**

This legislation, among other things, amends Section 787.06, F.S. to require non governmental entities, when a contract is executed, renewed, or extended, with a governmental entity, to provide an affidavit, signed by an officer or a representative of the non-governmental entity under penalty of perjury, attesting that the non-governmental entity does not use coercion for labor or services.

# MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

September 5, 2024

## Memorandum

**To:** Board of Supervisors

**From:** District Manager

**RE:** HB7013 -Special Districts Performance Measures and Standards Reporting

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

## Exhibit A: Goals, Objectives and Annual Reporting Form

**MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT**  
**Performance Measures/Standards & Annual Reporting Form**  
**October 1, 2024 – September 30, 2025**

**1. COMMUNITY COMMUNICATION AND ENGAGEMENT**

**Goal 1.1 Public Meetings Compliance**

**Objective:** Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

**Measurement:** Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

**Standard:** A minimum of two (2) regular board meetings was held during the fiscal year.

**Achieved:** Yes  No

**Goal 1.2 Notice of Meetings Compliance**

**Objective:** Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

**Measurement:** Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

**Standard:** 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

**Achieved:** Yes  No

**Goal 1.3      Access to Records Compliance**

**Objective:** Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

**Measurement:** Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

**Standard:** 100% of monthly website checks were completed by District Management.

**Achieved:** Yes  No

**2.      INFRASTRUCTURE AND FACILITIES MAINTENANCE**

**Goal 2.1      District Infrastructure and Facilities Inspections**

**Objective:** District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

**Measurement:** A minimum of one (1) inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

**Standard:** Minimum of one (1) inspection was completed in the Fiscal Year by the district's engineer.

**Achieved:** Yes  No

**3.      FINANCIAL TRANSPARENCY AND ACCOUNTABILITY**

**Goal 3.1      Annual Budget Preparation**

**Objective:** Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

**Measurement:** Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as



evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

**Standard:** 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

**Achieved:** Yes  No

### **Goal 3.2 Financial Reports**

**Objective:** Publish to the CDD website the most recent versions of the following documents: annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

**Measurement:** Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD website.

**Standard:** CDD website contains 100% of the following information: most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

**Achieved:** Yes  No

### **Goal 3.3 Annual Financial Audit**

**Objective:** Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit said results to the State of Florida.

**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD website and transmitted to the State of Florida.

**Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

**Achieved:** Yes  No

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James P. Ward, District Manager

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Alan Refkin, Chairperson

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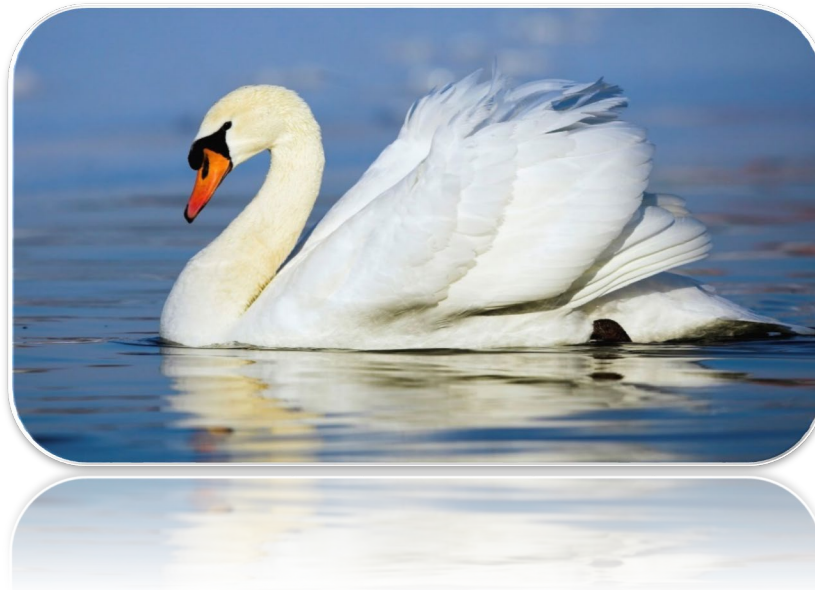
Date

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Date

# MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - AUGUST 2024

FISCAL YEAR 2024

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: [JimWard@JPWardAssociates.com](mailto: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 August 31, 2024**

	Governmental Funds					Totals (Memorandum Only)
	Debt Service Funds			Account Groups		
	General Fund	Series 2015	Series 2022	General Long Term Debt	General Fixed Assets	
<b>Assets</b>						
<b>Cash and Investments</b>						
General Fund - Invested Cash	\$ 1,634,897	\$ -	\$ -	\$ -	\$ -	\$ 1,634,897
Debt Service Fund						
Interest Account	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-
Reserve Account	-	452,250	-	-	-	452,250
Revenue	-	544,596	185,973	-	-	730,569
Prepayment Account	-	-	-	-	-	-
Escrow Fund Account	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Cost of Issuance	-	-	-	-	-	-
<b>Due from Other Funds</b>						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-
<b>Market Valuation Adjustments</b>						
Accrued Interest Receivable	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	1,182,819	-	1,182,819
Amount to be Provided by Debt Service Funds	-	-	-	12,152,181	-	12,152,181
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	33,642,529	33,642,529
<b>Total Assets</b>	<b>\$ 1,634,897</b>	<b>\$ 996,846</b>	<b>\$ 185,973</b>	<b>\$ 13,335,000</b>	<b>\$ 33,642,529</b>	<b>\$ 49,795,246</b>
<b>Liabilities</b>						
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Other Funds</b>						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-
Other Developer	-	-	-	-	-	-
<b>Bonds Payable</b>						
Current Portion (Due within 12 months)						
Series 2015	-	-	-	535,000	-	535,000
Series 2022	-	-	-	650,000	-	650,000
Long Term						
Series 2015	-	-	-	7,095,000	-	7,095,000
Series 2022	-	-	-	5,055,000	-	5,055,000
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,335,000</b>	<b>\$ -</b>	<b>\$ 13,335,000</b>
<b>Fund Equity and Other Credits</b>						
Investment in General Fixed Assets	-	-	-	-	33,642,529	33,642,529
<b>Fund Balance</b>						
<b>Restricted</b>						
Beginning: October 1, 2023 (Unaudited)	-	965,334	164,130	-	-	1,129,464
Results from Current Operations	-	31,512	21,843	-	-	53,355
<b>Unassigned</b>						
Beginning: October 1, 2023 (Unaudited)	1,050,708	-	-	-	-	-
<b>Allocation of Fund Balance</b>						
System-Wide Reserves	753,682	-	-	-	-	753,682
Reserve For First Three Months Operations	297,025	-	-	-	-	297,025
Results of Current Operations	584,190	-	-	-	-	584,190
<b>Total Fund Equity and Other Credits</b>	<b>\$ 1,634,897</b>	<b>\$ 996,846</b>	<b>\$ 185,973</b>	<b>\$ -</b>	<b>\$ 33,642,529</b>	<b>\$ 36,460,246</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 1,634,897</b>	<b>\$ 996,846</b>	<b>\$ 185,973</b>	<b>\$ 13,335,000</b>	<b>\$ 33,642,529</b>	<b>\$ 49,795,246</b>

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest</b>														
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>														
Special Assessments - On-Roll	2,741	220,479	616,438	38,200	32,479	9,497	25,897	8,790	4,684	13,940	-	973,145	1,007,091	97%
Special Assessments - Off-Roll	45,253	-	-	45,253	-	-	45,253	-	-	45,253	-	181,010	181,010	100%
<b>Miscellaneous Revenue</b>														
Easement Encroachments	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 47,993</b>	<b>\$ 220,479</b>	<b>\$ 616,438</b>	<b>\$ 83,452</b>	<b>\$ 32,479</b>	<b>\$ 9,497</b>	<b>\$ 71,150</b>	<b>\$ 8,790</b>	<b>\$ 4,684</b>	<b>\$ 59,193</b>	<b>\$ -</b>	<b>\$ 1,154,155</b>	<b>\$ 1,188,102</b>	<b>97%</b>
<b>Expenditures and Other Uses</b>														
<b>Legislative</b>														
Board of Supervisor's - Fees	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	11,000	12,000	92%
Board of Supervisor's - Taxes	77	77	77	77	77	77	77	77	77	77	77	842	918	92%
<b>Executive</b>														
Professional Management	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	38,500	42,000	92%
<b>Financial and Administrative</b>														
Audit Services	-	-	3,800	-	-	-	-	-	-	-	-	3,800	4,500	84%
Accounting Services	-	-	750	750	-	-	-	-	750	-	750	3,000	-	N/A
Assessment Roll Services	1,500	1,500	9,750	750	1,500	1,500	1,500	1,500	750	1,500	750	22,500	18,000	125%
Arbitrage	-	-	500	-	-	-	-	500	-	-	-	1,000	1,000	100%
Bond Re-amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Other Contractual Services</b>														
Legal Advertising	-	-	252	-	259	-	-	-	225	-	-	736	1,200	61%
Trustee Services	-	-	-	-	-	5,859	4,139	-	-	-	-	9,998	9,300	108%
Dissemination	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bond Amortization Schedules	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Property Appraiser/Tax Collector Fees	-	1,291	-	-	-	-	-	-	-	-	-	1,291	1,300	99%
Bank Services	-	-	-	-	-	-	-	-	-	-	-	-	250	0%
<b>Travel and Per Diem</b>														
<b>Communications &amp; Freight Services</b>														
Postage, Freight & Messenger	70	68	70	77	-	-	77	-	97	77	-	536	300	179%
<b>Insurance</b>	17,300	-	-	-	-	-	-	-	-	-	-	17,300	8,100	214%
<b>Printing &amp; Binding</b>		293	-	173	185	-	238	310	259	286	192	1,936	300	645%
<b>Website Maintenance</b>						300						300	1,200	25%
<b>Office Supplies</b>														N/A
<b>Subscription &amp; Memberships</b>		175	-	-	-	-	-	-	-	-	-	175	175	100%
<b>Legal Services</b>														
Legal - General Counsel	-	215	508	-	420	5,238	-	789	1,521	1,117	-	9,807	18,000	54%
Legal - Encroachments	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Other General Government Services</b>														
Engineering Services - General Services	-	-	-	833	5,419	575	1,607	4,490	774	714	255	14,666	7,000	210%
Asset Maps/Cost Estimates	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Asset Administrative Services	-	833	833	390	833	833	833	833	833	833	833	7,890	10,000	79%
Reserve Analysis	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Encroachment Agreements	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Sub-Total:</b>	<b>23,447</b>	<b>8,952</b>	<b>21,040</b>	<b>7,550</b>	<b>13,193</b>	<b>18,881</b>	<b>12,970</b>	<b>12,999</b>	<b>9,785</b>	<b>9,103</b>	<b>7,356</b>	<b>145,276</b>	<b>135,543</b>	<b>107%</b>

**Miomar Lakes Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through August 31, 2024**

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Stormwater Management Services</b>														
Professional Services														
Asset Management	-	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	38,333	46,000	83%
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	560	-	1,073	56	972	5,856	5,000	117%
Repairs & Maintenance														
Lake System														
Aquatic Weed Control	-	5,350	-	5,350	18,203	-	-	5,350	5,350	5,350	5,350	50,303	80,000	63%
Lake Bank Maintenance	-	735	-	-	-	-	1,800	-	-	-	-	2,535	2,500	101%
Water Quality Testing	-	-	4,660	-	-	3,495	-	-	-	3,495	2,278	13,928	19,000	73%
Water Control Structures	-	9,000	-	-	560	-	-	-	3,500	-	-	13,060	28,000	47%
Grass Carp Installation	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Littoral Shelf Barrier/Replanting	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Cane Toad Removal	-	3,200	2,900	2,800	2,800	2,900	3,600	3,600	3,600	3,600	3,600	32,600	37,000	88%
Midge Fly Control	-	-	-	723	3,050	2,125	14,855	3,713	2,978	723	1,458	29,624	35,000	85%
Aeration System	-	804	-	-	11,977	-	-	929	1,567	-	804	16,081	8,000	201%
Fish Re-Stocking	-	695	-	-	1,473	7,200	2,000	-	2,000	58,000	2,000	73,368	98,000	75%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	15,375	0%
Wetland System														
Routine Maintenance	-	3,607	-	3,607	10,821	-	-	3,607	3,607	3,607	3,607	32,463	54,000	60%
Water Quality Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	2,700	0%
Capital Outlay														
Aeration Systems	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Littoral Shelf Replanting/Barrier	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Lake Bank Restoration	-	900	-	250	85,274	2,000	23,563	450	-	-	-	112,437	108,500	104%
Turbidity Screens	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	-	600	600	-	-	-	-	-	-	-	1,200	-	N/A
Video Stormwater Pipes/Repairs	-	250	250	250	-	400	-	-	200	-	-	1,350	52,000	3%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Sub-Total:</b>	<b>299</b>	<b>30,465</b>	<b>12,823</b>	<b>18,016</b>	<b>138,606</b>	<b>22,513</b>	<b>50,211</b>	<b>21,482</b>	<b>27,709</b>	<b>78,664</b>	<b>23,902</b>	<b>424,689</b>	<b>594,575</b>	<b>71%</b>
<b>Other Current Charges</b>														
Hendry County - Panther Habitat Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Payroll Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Reserves for General Fund</b>														
Capital/Operations	-	-	-	-	-	-	-	-	-	-	-	-	417,700	0%
<b>Other Fees and Charges</b>														
Discount for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	40,284	0%
<b>Sub-Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,284</b>	<b>0%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 23,746</b>	<b>\$ 39,417</b>	<b>\$ 33,862</b>	<b>\$ 25,566</b>	<b>\$ 151,798</b>	<b>\$ 41,394</b>	<b>\$ 63,181</b>	<b>\$ 34,482</b>	<b>\$ 37,494</b>	<b>\$ 87,767</b>	<b>\$ 31,258</b>	<b>\$ 569,965</b>	<b>\$ 1,188,102</b>	<b>48%</b>
Net Increase/ (Decrease) in Fund Balance	24,248	181,062	582,575	57,886	(119,319)	(31,897)	7,969	(25,692)	(32,810)	(28,574)	(31,258)	584,190	(0)	
Fund Balance - Beginning	1,050,708	1,074,955	1,256,017	1,838,593	1,896,479	1,777,160	1,745,263	1,753,232	1,727,540	1,694,730	1,666,156	1,050,708	1,050,708	
<b>Fund Balance - Ending</b>	<b>\$ 1,074,955</b>	<b>\$ 1,256,017</b>	<b>\$ 1,838,593</b>	<b>\$ 1,896,479</b>	<b>\$ 1,777,160</b>	<b>\$ 1,745,263</b>	<b>\$ 1,753,232</b>	<b>\$ 1,727,540</b>	<b>\$ 1,694,730</b>	<b>\$ 1,666,156</b>	<b>\$ 1,634,897</b>	<b>\$ 1,634,897</b>	<b>\$ 1,050,707</b>	

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>														
Reserve Account	1,836	1,903	1,848	1,909	1,901	1,767	1,889	1,826	1,889	1,829	1,889	20,487	12,000	171%
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	3,650	3,991	2,164	2,130	2,230	29,044	20	145218%
<b>Special Assessment Revenue</b>														
Special Assessments - On-Roll	1,615	129,922	363,250	22,510	19,139	5,597	15,261	5,180	2,760	8,215	-	573,448	593,699	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	325,534	-	-	-	-	325,534	325,534	100%
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
<b>Total Revenue and Other Sources:</b>	<b>\$ 5,520</b>	<b>\$ 134,000</b>	<b>\$ 366,400</b>	<b>\$ 26,955</b>	<b>\$ 24,501</b>	<b>\$ 10,699</b>	<b>\$ 346,334</b>	<b>\$ 10,997</b>	<b>\$ 6,813</b>	<b>\$ 12,174</b>	<b>\$ 4,119</b>	<b>\$ 948,512</b>	<b>\$ 931,253</b>	<b>102%</b>
<b>Expenditures and Other Uses</b>														
<b>Debt Service</b>														
<b>Principal Debt Service - Mandatory</b>														
Series 2015 Bonds	-	-	-	-	-	-	-	510,000	-	-	-	510,000	510,000	100%
<b>Principal Debt Service - Early Redemptions</b>														
Series 2015 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>														
Series 2015 Bonds	-	203,500	-	-	-	-	-	203,500	-	-	-	407,000	407,250	100%
Original Issue Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Other Fees and Charges</b>														
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	23,748	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 203,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 713,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 917,000</b>	<b>\$ 940,998</b>	<b>97%</b>
Net Increase/ (Decrease) in Fund Balance	5,520	(69,500)	366,400	26,955	24,501	10,699	346,334	(702,503)	6,813	12,174	4,119	31,512	(9,745)	
Fund Balance - Beginning	965,334	970,854	901,355	1,267,755	1,294,710	1,319,211	1,329,910	1,676,244	973,741	980,553	992,727	965,334	-	
<b>Fund Balance - Ending</b>	<b>\$ 970,854</b>	<b>\$ 901,355</b>	<b>\$ 1,267,755</b>	<b>\$ 1,294,710</b>	<b>\$ 1,319,211</b>	<b>\$ 1,329,910</b>	<b>\$ 1,676,244</b>	<b>\$ 973,741</b>	<b>\$ 980,553</b>	<b>\$ 992,727</b>	<b>\$ 996,846</b>	<b>\$ 996,846</b>	<b>\$ (9,745)</b>	



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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>														
Reserve Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	701	749	362	2,152	3,481	3,417	3,764	3,726	728	737	783	20,600	-	N/A
Escrow Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>														
Special Assessments - On-Roll	2,266	182,285	509,652	31,582	26,853	7,852	21,411	7,267	3,872	11,526	-	804,567	833,182	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Net Inc (Dec) Fair Value Investments</b>														
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 2,967</b>	<b>\$ 183,034</b>	<b>\$ 510,014</b>	<b>\$ 33,734</b>	<b>\$ 30,334</b>	<b>\$ 11,270</b>	<b>\$ 25,175</b>	<b>\$ 10,993</b>	<b>\$ 4,600</b>	<b>\$ 12,263</b>	<b>\$ 783</b>	<b>\$ 825,167</b>	<b>\$ 833,182</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>														
<b>Debt Service</b>														
<b>Principal Debt Service - Mandatory</b>														
Series 2022 Bonds	-	-	-	-	-	-	-	635,000	-	-	-	635,000	635,000	N/A
<b>Principal Debt Service - Early Redemptions</b>														
Series 2022 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>														
Series 2022 Bonds	-	84,162	-	-	-	-	-	84,162	-	-	-	168,324	168,324	N/A
<b>Discounts for Early Payment</b>														
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 84,162</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 719,162</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 803,324</b>	<b>\$ 836,796</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	2,967	98,872	510,014	33,734	30,334	11,270	25,175	(708,169)	4,600	12,263	783	21,843	(3,614)	
Fund Balance - Beginning	164,130	167,097	265,969	775,983	809,717	840,051	851,321	876,496	168,327	172,927	185,189	164,130	-	
<b>Fund Balance - Ending</b>	<b>\$ 167,097</b>	<b>\$ 265,969</b>	<b>\$ 775,983</b>	<b>\$ 809,717</b>	<b>\$ 840,051</b>	<b>\$ 851,321</b>	<b>\$ 876,496</b>	<b>\$ 168,327</b>	<b>\$ 172,927</b>	<b>\$ 185,189</b>	<b>\$ 185,973</b>	<b>\$ 185,973</b>	<b>\$ (3,614)</b>	