

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT



AGENDA

OCTOBER 12, 2023

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

October 5, 2023

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, October 12, 2023, 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=mb15fe65bffb37bccbae8c539ea0cee32>

Access Code: **2336 293 0835**, Event Password: **Jpward**

Phone: **408-418-9388** and enter the access code **2336 293 0835**, password: **Jpward (579274** from phones) to join the meeting.

Agenda

1. Call to Order & Roll Call.
 2. Consideration of Minutes of September 14, 2023 – Regular Meeting.
 3. Staff Reports.
 - I. District Attorney.
 - II. District Engineer
 - III. District Asset Manager.
 - a. Operations Report October 1, 2023.
 - IV. District Manager
 - a) Financial Statement for period ending September 30, 2023 (unaudited).
 4. Supervisor's Requests and Audience Comments.
 5. Announcement of Next Meeting – **November 9, 2023.**
 6. Adjournment.
-

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

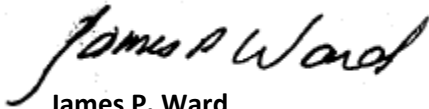
The second order of business is the consideration of the Minutes from the Miromar Lakes Community Development District Board of Supervisors Regular Meeting held on September 14, 2023.

The third order of business are the 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 at (954) 658-4900.

Sincerely yours,

Miromar Lakes Community Development District



James P. Ward
District Manager

The Fiscal Year 2024 meeting schedule is as follows:

October 12, 2023	November 9, 2023
December 14, 2023	January 11, 2024
February 8, 2024	March 14, 2024
April 11, 2024	May 9, 2024
June 13, 2024	July 11, 2024
August 8, 2024	September 12, 2024

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

10 The Regular Meeting of the Board of Supervisors of the Miromar Lakes Community Development District
11 was held on Thursday, September 14, 2023, 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

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Also present were:

39 James P. Ward	District Manager
40 Charlie Krebs	District Engineer
41 Greg Urbancic	District Attorney
42 Bruce Bernard	Asset Manager
43 Richard Freeman	Asset Manager

44
45
46
47

Audience:

48 Rich Pomoroy
49 Heather Chapman

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

August 10, 2023 – Regular Meeting Minutes

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

Discussion ensued regarding the minutes, a change was made to a sentence on line 66 to remove a duplicate word "along" for clarification of the records.

48 **On MOTION made by Mike Weber, seconded by Doug Ballinger, and**
49 **with all in favor, the August 10, 2023, Regular Meeting Minutes were**
50 **approved as amended.**

51
52
53 **THIRD ORDER OF BUSINESS**

Consideration of Resolution 2023-5

54
55 **Consideration of Resolution 2023-5, a Resolution of the Board of Supervisors of the Miromar Lakes**
56 **Community Development District accepting conveyances relating to the Stormwater Management**
57 **within the San Marino at Miromar Lakes Condominium; authorizing the Chairman or the Vice**
58 **Chairman (in the Chairman's absence) to execute such conveyance documents to the extent necessary**
59 **to evidence the District's acceptance; providing for severability; providing for conflicts; and providing**
60 **for an effective date**

61
62 *Mr. Ward: This is the acceptance of the stormwater system for San Marino. This is one of the four that*
63 *we will now cross off the list. The map that is in your agenda package depicts relatively well what we are*
64 *taking. It is a very small lake in the middle of the project. Apparently, a little bit of a lake bank that you*
65 *see and some drainage pipes. They are all being done by easement, bill of sale, so the District will accept*
66 *by Bill of Sale the underground facilities which are the pipe works that you see marked in yellow on the*
67 *map itself, and then we will take by easement the lake itself. San Marino will be keeping the fountain in*
68 *the middle of the lake, they are going to keep that fountain and maintain it on an ongoing basis. The*
69 *forms of the documents have all been reviewed and approved by Greg and me. If you guys are ready,*
70 *just a motion to adopt Resolution 2023-5 would be in order.*

71
72 *Mr. Mike Weber: I assume that everything has been inspected.*

73
74 *Mr. Krebs: We did go out there as part of the contract that we have with San Marino to inspect*
75 *everything and locate their inlets and write the easements over all the inlets that we could find and all*
76 *the yard drains that were out there that we can find. We drove around and tried to look for things that*
77 *were buried in the grass as much as we could. These are as complete as we could make them.*

78
79 *Mr. Weber: So, we are responsible for the shoreline around Lake N and Lake S?*

80
81 *Mr. Ward: That small lake there, Lake N, yeah.*

82
83 *Mr. Krebs: The rest of Lake is being completed by Miromar development right now. Once all those units*
84 *have been constructed, they will finish that shoreline. I have had conversation with Mark Geshwin, they*
85 *will turn all of that over once all the construction has been completed.*

86
87 *Mr. Weber: You mentioned drainage. I know we've had problems in the past with drainage flowing*
88 *towards the lakes as opposed to towards the street. That's been checked out?*

89
90 *Mr. Krebs: Everything that we looked at seemed to be working. We didn't see anything in the pipes that*
91 *were clogged. The inlets were clean, and everything was flowing. Just as when we did Bellini, we looked*
92 *in the grates and made sure everything looked like it was clean and operable.*

94 *Mr. Bruce Bernard: We inspected it. The only issue was there was some work that needs to be done on*
95 *the fence but every place else was good. The drainage is working. The erosion is coming a little bit from*
96 *the center front and back. It is not from the back of the lots draining to the front. The middle of the*
97 *house is draining both ways. There are a couple of areas that have little depressions, but the major*
98 *portion of it is within the lake where they have a lot of field grasses and stuff. It doesn't look like the lake*
99 *has been maintained spray-wise for a while. It has regular issues like every lake Miromar Lakes has had,*
100 *a little erosion here and there that needs to be fixed, but it hasn't ever been maintained because we*
101 *didn't own it. But if we owned it, it would've made the list we made for lake bank restoration repairs.*
102 *It's going to be some repair, but it's probably about \$8,000 dollars, and it's not rip rap, it's geotubes, but*
103 *again, it would've been on our regular lake bank restoration report, but we didn't own it.*

104
105 *Mr. Weber: My concern, as Mary said, is we are going to accept something we are going to have to*
106 *spend money on.*

107
108 *Mr. Refkin: We did the same thing though with Sienna as I recall because Sienna had some very serious*
109 *problems. We did the same thing with other areas too. I agree with Bruce. You can't find a bank that*
110 *doesn't have some degree of that in there. You're never going to find the perfect bank. Even if they did*
111 *it, and waited three or six months it would probably be –*

112
113 *Mr. Bernard: The way I look at it, even though we haven't maintained it, this needs it. These residents*
114 *have been paying CDD fees for all these years and not getting any services. I think what is there, is not a*
115 *major problem like Bellini or others.*

116
117 *Mr. Krebs: Nothing I saw would make South Florida come out and say the lake bank was in violation. It's*
118 *not like we have huge erosion, so that's why. We saw minor erosion out there.*

119
120 *Mr. Bernard: Until we get in there with our lake contractor and spray the weeds down and stuff and see*
121 *exactly what it looks like – they have weeds coming out of the lake 4.5 feet tall.*

122
123 *Ms. LeFevre: Who owns the permit?*

124
125 *Mr. Krebs: They still own the permit. If the Board accepts it, we will give Jim the completed form and*
126 *transfer that permit over to the CDD.*

127

128 **On MOTION made by Alan Refkin, seconded by Mary LeFevre, and**
129 **with all in favor, Resolution 2023-5 was adopted, and the Chair was**
130 **authorized to sign.**

131

132

133 **FOURTH ORDER OF BUSINESS** **Staff Reports**

134

135 **I. District Attorney**

136

137 No report.

138

139 **II. District Engineer**

140

141 *Mr. Krebs: The pickleball court is still under construction. What Miromar decided to do is abandon*
142 *the pipes in place because they really want to get the courts installed before next season, and then*
143 *we will fill those with concrete so they won't be a maintenance issue later, and then they will take*
144 *the existing inlets that will remain and reconnect them to the other existing inlets to get the water to*
145 *flow back towards the detention swale.*

146

147 **III. Asset Manager**

148

149 **a) Operations Report September 1, 2023**

150

151 *Mr. Richard Freeman: The fishery vendor is working on a game plan for next year's capital and will*
152 *come up with a budget line item. Also, the fountain in Porto Romano is scheduled to be reinstalled*
153 *at the end of September, and now that you have approved the Lakes, I will go ahead and issue the*
154 *p.o. to the aquatic vendor for the yearly maintenance program.*

155

156 *Mr. Ward: What is this about the eel grass floating up and getting wind blown in areas being a*
157 *challenge?*

158

159 *Mr. Freeman: The eel grass in the lake has been a problem as far as floating in the big lake, in the*
160 *cove areas, it's been getting trapped in there. It's been a problem they have been dealing with*
161 *lately. They have been staying on top of it though.*

162

163 *Mr. Bernard: They are bringing in a machine and it's going to go into the cove and in the channel*
164 *and it's going to cut it below level, screen it to take it right up and remove it.*

165

166 *Mr. Ward: You also noted in here that grass carp is scheduled to be installed in October. Could*
167 *you explain the next sentence: "The next 6 to 12 months are fragile since the submerged*
168 *aquatic..."?*

169

170 *Mr. Freeman: The water temperature is so hot, the vegetation is having a hard time growing*
171 *which is what the carp eat off of, so we are trying to keep on top of that and make sure the carp*
172 *have enough food.*

173

174 *Mr. Ward: Are you saying you are putting 350 grass carp in this lake?*

175

176 *Mr. Freeman: In September/October we are going to put in 350 grass carp at the recommendation*
177 *of the fishery vendor.*

178

179 *Mr. Ward: Are you saying the 350 grass carp may be too much based upon what you are seeing*
180 *here, or is it fine and we just need to monitor better?*

181

182 *Mr. Bernard: The fragile part of it is, we just want to make sure we put just the right number of*
183 *carp, not to overfill with carp and lose any of the plantings that we had done. The fragile comes*
184 *from making sure the mix is so you don't overdo something, and they go out and eat everything.*

185

186 *Mr. Ward: Who is making the decision on how many to put in?*

187

188 *Mr. Bernard: The fishery people. It's their call. We discussed it. And they just want to get*
189 *someone there to relieve the eel grass that's growing, but not affect the aquatic plantings because*
190 *we need hiding places for the little fish when we stock.*

191
192 *Mr. Ward: If we could see and hear what number you get to next month? I just want to make sure*
193 *you guys and the fishery guys are all in sync on the number before they go in.*

194
195 *Mr. Bernard: The number is minor compared to what we've had before.*

196
197 *Mr. Doug Ballinger: The number is about 5 percent compared to what we put in before.*

198
199 *Mr. Bernard: He says it's going into a 75 acre lake, but you are not going to stop the carp from*
200 *going all over, so it's really 350 carp for 700 acres of lake.*

201
202 **IV. District Manager**

203
204 **a) Financial Statement for period ending August 31, 2023 (unaudited)**

205
206 No report.

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

210
211 Mr. Ward asked if there were any Supervisor's requests.

212
213 *Ms. Mary LeFevre: I'm just curious why we spent \$2,712 dollars on legal advertising.*

214
215 *Mr. Ward: So, when you do your public hearing for your budgets, they require a display ad. They are like*
216 *quarter page ads in the newspaper. It's the Ft. Myers New Press full employment ad kind of thing.*

217
218 *Ms. LeFevre: We can't anticipate that? We budgeted \$1,200.*

219
220 *Mr. Ward: Last year they were down to the \$1,200 dollar range. But all the papers this year, all over the*
221 *state, all of a sudden, the numbers have doubled. So, what I budgeted last year for every district, the*
222 *legal advertising bills are double what they were from last year.*

223
224 *Mr. Weber: Do we want to say anything about Ravenna? As you know, we've had an ongoing issue with*
225 *Ravenna for a long time. I was speaking to an ex-next-door neighbor of mine who moved to Ravenna,*
226 *and he contacted me because they had a fairly large assessment, and half of that assessment was due to*
227 *the rip rap along the shoreline that's all caving in that they put in not that long ago. So, he wasn't*
228 *familiar with what's been going on, so I filled him in. He then started talking to some of the Board*
229 *Members of Ravenna, and they were not happy with their assessment, and I told them they would not*
230 *have gotten an assessment if this had been taken care of previously. So, with that, he was able to*
231 *coordinate with us a conference call last month, following last month's meeting. It went pretty good. It*
232 *started pretty rough. They were trying to indicate what they did was the CDD's fault, and I had Jim and*
233 *Greg jump in and respond to that, so we cleared the air on exactly what they were talking about. It is*
234 *amazing what their thinking is in this whole thing. Anyway, then they made it clear that they would like*
235 *to get this done and we concluded by saying that we needed some documentation that Greg can look*

236 *over, so I gave the individual Greg's email address and based on my questions a few minutes ago nobody*
237 *has heard a word about Greg or Jim ever receiving anything from them. So, the past month has gone by*
238 *and absolutely nothing has happened. So, here we go again. It sounded good at the meeting, but they*
239 *completely dropped the ball. So, I will call my ex-next-door neighbor. He was put in charge of this*
240 *committee, so I will see if he can fill us in on what's going on. I'll let Jim know.*

241
242 *Mr. Refkin: What was their assessment?*

243
244 *Mr. Weber: \$12,000 dollars. Half of it is going toward the rip rap.*

245
246 *Mr. Ward: How many units?*

247
248 *Mr. Weber: 60 units.*

249
250 *Mr. Ward: That's a big number, \$6,000 times 60.*

251
252 *Mr. Weber: And again, what they learned was that this would have been completely unnecessary if they*
253 *had taken care of this in the first place. I wanted to get that on the record, because we are trying again,*
254 *and I think that should be reflected in the minutes.*

255
256 Mr. Ward asked if there were more Board questions or comments; there were none. He asked if there
257 were any audience comments or questions; there were none.

258
259

260 **SIXTH ORDER OF BUSINESS** **Announcement of Next Meeting**

261
262 **Announcement of Next Meeting – October 12, 2023**

263
264

265 **SEVENTH ORDER OF BUSINESS** **Adjournment**

266
267 Mr. Ward adjourned the meeting at approximately 2:20 p.m.

268
269

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

270
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272

273 **Miromar Lakes Community Development District**

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278 _____
James P. Ward, Secretary

Alan Refkin, Chairman

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT

**Monthly Asset Manager's Report
September 2023**

Prepared For:
**James Ward
District Manager**

Prepared By:



Calvin, Giordano & Associates, Inc.

A SAFEbuilt® COMPANY

CGA Project No. 13-5692
October 1, 2023

**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

The following items are currently outstanding:

1. Lake Maintenance

- The entire shoreline of Lakes 1A, 1B, 1C, 2A, 3A, 3B, 3C, 6B, 6C, 6D, and 6E were treated to eliminate unwanted invasive weeds like torpedo grass, broadleaf, vines, alligator weed, and regular grass. Additionally grasses, brush, and invasive weeds were removed from the north shoreline of Lake 5 and the southern shoreline of Lake 6. To control the algae and improve aesthetics, dye was added to Lake 6G. The beach club marina area was also treated for grass and weeds. Previous algae treatment in Lake 6L was successful and ongoing monitoring will continue. Shorelines of Lakes 6A, 6G, 6H, 6L, 6I, and 6O were treated for grasses, brush, and invasive weeds. During the treatment, floating eel grass was observed in some of the coves, which will be mechanically harvested in October. Planktonic algae in Lake 6R, surface algae in Lakes 6E and 6L and submerged algae (Chara) in Lake 6H were treated. Finally, to control algae and improve the overall appearance of Lake 6L, lake dye was added. Water levels were normal for this time of year.

2. Capital

- The current vegetation coverage has decreased from approximately 85 acres back down to 75 over the past four weeks. This is a result of treating/reducing vegetation. Vallisneria (aka, eel grass or Val) is the primary species the aquatic vendor has been treating.
- The aquatic vendor is wrapping up the vegetation mapping project over the next two weeks. (Mapping out the current surface area of emergent vegetation, so they can plan the next phase of installing desirable emergent vegetation). As mentioned last month, the long-term goal is to provide the lake/ecosystem with 15-20% coverage of aquatic vegetation in a manner that overlaps well with the community/homeowner goals. The majority of this 15-20% coverage should be composed of emergent species that Grass Carp do not eat.
- The Marine Naiad (submersed aquatic plant) has been under better control over the past month.

- The Grass Carp were stocked the last week of September. It will take a while for any benefits to be observed. Their population is still low, and we should anticipate their population having minimal positive impact at this time. Over the next 4-6 months the aquatic vendor will start assessing if their population is sufficient or still under-sized. The use of aquatic herbicides to control vegetation as needed is something that will continue for the next couple months.

3. **Future Items**

- Follow up on the repair to fountain 6C and get a time frame on installation date.
- Getting quotes for riprap maintenance restoration.

IV. DISTRICT ASSET MANAGERS PHOTOS





Solitude stocking grass carp (Peninsula marina area)

Solitude stocking grass carp (Peninsula marina area)

MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - SEPTEMBER 2023

FISCAL YEAR 2023

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 September 30, 2023**

	Governmental Funds					Capital Projects Fund	Account Groups		Totals (Memorandum Only)
	Debt Service Funds				Series 2022		General Long	General Fixed	
	General Fund	Series 2012	Series 2015	Series 2022			Term Debt	Assets	
Assets									
Cash and Investments									
General Fund - Invested Cash	\$ 1,078,162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,078,162
Debt Service Fund									
Interest Account	-	-	-	28	-	-	-	-	28
Sinking Account	-	-	-	0	-	-	-	-	0
Reserve Account	-	-	452,250	-	-	-	-	-	452,250
Revenue	-	-	513,084	164,102	-	-	-	-	677,186
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	-	-	-	-	-	1,129,464	-	-	1,129,464
Amount to be Provided by Debt Service Funds	-	-	-	-	-	14,475,536	-	-	14,475,536
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	36,514,917	-	36,514,917
Total Assets	\$ 1,078,162	\$ -	\$ 965,334	\$ 164,130	\$ -	\$ 15,605,000	\$ 36,514,917	\$ -	\$ 54,327,543

Miromar Lakes Community Development District
Balance Sheet
for the Period Ending September 30, 2023

	Governmental Funds					Capital Projects Fund	Account Groups		Totals (Memorandum Only)
	Debt Service Funds				Series 2022		General Long	General Fixed	
	General Fund	Series 2012	Series 2015	Series 2022			Term Debt	Assets	
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		-	-	-	-	0	-	-	-
Current Portion - Series 2022						0			-
Long Term - Series 2012						0			-
Long Term - Series 2015	-	-	-	-	-	8,645,000	-	-	8,645,000
Long Term - Series 2022	-	-	-	-	-	6,960,000	-	-	6,960,000
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,605,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,605,000</u>
Fund Equity and Other Credits									
Investment in General Fixed Assets							36,514,917		36,514,917
Fund Balance									
Restricted									
Beginning: October 1, 2022 (Unaudited)	-	690,801	970,579	181,497	-	-	-	-	1,842,877
Results from Current Operations	-	(690,801)	(5,245)	(17,367)	-	-	-	-	(713,413)
Unassigned									
Beginning: October 1, 2022 (Unaudited)	633,111					-	-	-	-
Allocation of Fund Balance									
System-Wide Reserves	200,000								
Reserve For First Three Months Operations	433,111					-	-	-	433,111
Results of Current Operations	445,051								445,051
Total Fund Equity and Other Credits	<u>\$ 1,078,162</u>	<u>\$ -</u>	<u>\$ 965,334</u>	<u>\$ 164,130</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,514,917</u>	<u>\$ -</u>	<u>\$ 38,722,543</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 1,078,162</u>	<u>\$ -</u>	<u>\$ 965,334</u>	<u>\$ 164,130</u>	<u>\$ -</u>	<u>\$ 15,605,000</u>	<u>\$ 36,514,917</u>	<u>\$ -</u>	<u>\$ 54,327,543</u>

**Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2023**

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
Interest															
Interest - General Checking	0	0	0	0	-	-	-	-	-	-	-	-	0	75	0%
Special Assessment Revenue															
Special Assessments - On-Roll	235	24,824	263,651	348,205	65,272	40,055	20,795	6,616	4,252	9,235	-	-	783,139	780,487	100%
Special Assessments - Off-Roll	45,077	-	-	45,077	-	-	45,077	-	-	45,077	-	-	180,306	180,306	100%
Miscellaneous Revenue	-	-	-	-	-	-	-	-	431	-	25	-	456	-	N/A
Easement Encroachments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 45,312	\$ 24,824	\$ 263,651	\$ 393,282	\$ 65,272	\$ 40,055	\$ 65,871	\$ 6,616	\$ 4,682	\$ 54,311	\$ 25	\$ -	963,901	\$ 960,868	100%
Expenditures and Other Uses															
Legislative															
Board of Supervisor's - Fees	1,000	-	2,000	-	1,000	2,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	12,000	100%
Board of Supervisor's - Taxes	77	-	153	-	77	153	77	77	77	77	77	77	918	918	100%
Executive															
Professional Management	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	42,000	42,000	100%
Financial and Administrative															
Audit Services	-	-	-	4,200	-	-	-	-	-	-	-	-	4,200	4,100	102%
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	18,000	-	-	-	-	-	-	-	18,000	18,000	100%
Arbitrage	-	-	500	-	-	-	-	-	-	500	-	-	1,000	1,500	67%
Bond Re-amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services															
Legal Advertising	-	-	-	-	-	260	-	-	201	2,712	-	-	3,174	1,200	264%
Trustee Services	-	-	-	-	-	9,998	-	-	-	-	-	-	9,998	9,300	108%
Dissemination	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bond Amortization Schedules	-	-	-	-	-	-	-	100	-	-	-	-	100	-	N/A
Property Appraiser/Tax Collector Fees	-	-	-	1,233	-	-	-	-	-	-	-	-	1,233	1,300	95%
Bank Services	21	21	21	21	21	-	-	99	-	-	-	-	204	500	41%
Travel and Per Diem	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services															
Postage, Freight & Messenger	63	75	-	-	67	-	-	611	536	-	286	324	1,962	800	245%
Insurance	-	7,726	-	-	-	-	-	-	-	-	-	-	7,726	7,300	106%
Printing & Binding	-	-	-	233	-	418	-	422	-	292	-	232	1,596	2,700	59%
Website Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	0%
Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Subscription & Memberships	-	175	-	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services															
Legal - General Counsel	-	-	-	1,741	-	700	-	2,450	613	1,260	2,569	5,625	14,958	18,000	83%
Legal - Encroachments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services															

**Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2023**

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Engineering Services - General Services	-	-	-	3,910	-	-	-	1,270	-	-	-	3,147	8,326	5,000	167%
Asset Maps/Cost Estimates	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500	0%
Asset Administrative Services	-	833	833	833	-	2,417	-	1,667	833	833	-	833	9,083	10,000	91%
Reserve Analysis	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Encroachment Agreements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	4,660	12,331	7,008	15,671	22,665	19,445	4,577	11,193	6,760	10,174	7,431	14,737	136,652	138,493	99%
Stormwater Management Services															
Professional Services															
Asset Management	-	2,983	2,983	2,983	-	5,967	-	5,967	2,983	2,983	3,817	3,183	33,850	35,800	95%
NPDES	-	1,379	-	-	-	560	-	-	-	-	-	-	1,939	3,500	55%
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services															
Water MGT - Debris Removal								1,500					1,500		
Utility Services															
Electric - Aeration Systems	565	183	-	499	611	1,177	-	1,250	663	-	532	151	5,629	4,800	117%
Repairs & Maintenance															
Lake System															
Aquatic Weed Control	-	4,895	4,895	5,590	686	1,381	-	19,293	-	695	5,581	9,789	52,803	74,000	71%
Lake Bank Maintenance	-	-	-	-	-	5,590	4,895	-	-	4,895	-	(8,534)	6,845	2,000	342%
Water Quality Testing	-	-	-	-	-	-	-	9,320	4,660	-	-	-	13,980	14,500	96%
Water Control Structures	-	500	1,500	4,000	-	20,000	-	9,500	-	-	-	-	35,500	25,000	142%
Grass Carp Installation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Littoral Shelf Barrier/Replanting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Cane Toad Removal	-	2,500	3,200	2,900	-	6,200	3,200	3,200	3,200	3,200	-	6,400	34,000	36,000	94%
Midge Fly Control	-	1,000	8,823	4,703	-	2,188	-	-	-	-	-	695	17,409	24,000	73%
Aeration System	-	-	773	-	-	773	-	773	-	-	773	-	3,090	8,000	39%
Fish Re-Stocking	-	-	-	-	-	-	-	-	50,184	695	695	695	52,269	100,000	52%
Wetland System															
Routine Maintenance	-	-	7,956	3,228	-	6,456	-	7,956	-	3,228	3,228	4,895	36,947	46,200	80%
Water Quality Testing	-	-	-	-	-	-	-	3,495	-	-	2,800	3,228	9,523	-	N/A
Capital Outlay															
Aeration Systems	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000	0%
Littoral Shelf Replanting/Barrier	-	-	-	-	-	400	-	4,325	-	-	-	-	4,725	6,000	79%
Lake Bank Restoration	-	600	14,899	600	-	29,729	-	600	-	950	-	-	47,378	59,000	80%
Turbidity Screens	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Video Stormwater Pipes/Repairs	-	150	7,550	12,350	-	800	-	1,350	1,950	-	-	600	24,750	55,000	45%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	108,000	0%
Sub-Total:	565	14,189	52,578	36,853	1,297	81,220	8,095	68,528	63,640	16,646	17,425	21,101	382,137	613,800	62%
Other Current Charges															
Hendry County - Panther Habitat Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0%

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2023

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Payroll Expenses	-	-	-	-	61	-	-	-	-	-	-	-	61	-	N/A
Reserves for General Fund															
Water Management System	-	-	-	-	-	-	-	-	-	-	-	-	-	105,000	0%
Disaster Relief Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	95,000	0%
Sub-Total:	-	-	-	-	61	-	-	-	-	-	-	-	61	200,500	0%
Total Expenditures and Other Uses:	\$ 5,225	\$ 26,520	\$ 59,586	\$ 52,524	\$ 24,023	\$ 100,665	\$ 12,671	\$ 79,721	\$ 70,400	\$ 26,820	\$ 24,856	\$ 35,838	\$ 518,850	\$ 952,793	54%
Net Increase/ (Decrease) in Fund Balance	40,087	(1,696)	204,065	340,757	41,249	(60,610)	53,200	(73,105)	(65,718)	27,491	(24,831)	(35,838)	445,051	8,075	
Fund Balance - Beginning	633,111	673,198	671,502	875,567	1,216,324	1,257,573	1,196,963	1,250,163	1,177,058	1,111,340	1,138,831	1,114,000	633,111	633,111	
Fund Balance - Ending	\$ 673,198	\$ 671,502	\$ 875,567	\$ 1,216,324	\$ 1,257,573	\$ 1,196,963	\$ 1,250,163	\$ 1,177,058	\$ 1,111,340	\$ 1,138,831	\$ 1,114,000	\$ 1,078,162	1,078,162	\$ 641,186	

Miromar Lakes Community Development District
Debt Service Fund - Series 2015 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2023

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income															
Reserve Account	744	988	1,219	1,391	1,481	1,422	1,611	1,636	1,786	1,742	1,821	1,893	17,735	12,000	148%
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Prepayment Account	15	26	0	-	-	-	15	31	14	2	-	-	103	-	N/A
Revenue Account	798	1,065	728	831	885	849	971	2,354	1,796	1,890	2,001	2,097	16,265	20	81323%
Special Assessment Revenue															
Special Assessments - On-Roll	164	17,352	184,290	243,393	45,625	(54,552)	12,223	3,889	2,499	5,428	-	-	460,309	545,565	84%
Special Assessments - Off-Roll	-	-	-	-	-	-	437,218	-	-	-	-	-	437,218	349,809	125%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Net Inc (Dec) Fair Value Investments															
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bond Proceeds															
Total Revenue and Other Sources:	\$ 1,722	\$ 19,430	\$ 186,237	\$ 245,615	\$ 47,990	\$ (52,281)	\$ 452,037	\$ 7,909	\$ 6,095	\$ 9,062	\$ 3,823	\$ 3,989	\$ 931,630	\$ 907,394	N/A
Expenditures and Other Uses															
Debt Service															
Principal Debt Service - Mandatory															
Series 2015 Bonds	-	-	-	-	-	-	-	485,000	-	-	-	-	485,000	\$ 485,000	100%
Principal Debt Service - Early Redemptions															
Series 2015 Bonds	-	15,000	-	-	-	-	-	5,000	-	-	-	-	20,000	-	N/A
Interest Expense															
Series 2015 Bonds	-	216,125	-	-	-	-	-	215,750	-	-	-	-	431,875	432,250	100%
Original Issue Discount															
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 231,125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 705,750	\$ -	\$ -	\$ -	\$ -	\$ 936,875	\$ 917,250	N/A
Net Increase/ (Decrease) in Fund Balance	1,722	(211,695)	186,237	245,615	47,990	(52,281)	452,037	(697,841)	6,095	9,062	3,823	3,989	(5,245)	(9,856)	
Fund Balance - Beginning	970,579	972,302	760,607	946,844	1,192,459	1,240,449	1,188,168	1,640,205	942,365	948,460	957,522	961,345	970,579	-	
Fund Balance - Ending	\$ 972,302	\$ 760,607	\$ 946,844	\$ 1,192,459	\$ 1,240,449	\$ 1,188,168	\$ 1,640,205	\$ 942,365	\$ 948,460	\$ 957,522	\$ 961,345	\$ 965,334	965,334	\$ (9,856)	

Prepared by:
JPWard and Associates, LLC

Miromar Lakes Community Development District
Debt Service Fund - Series 2022 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2023

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income															
Reserve Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Account	0	0	-	-	-	0	0	28	0	0	0	0	29	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	0	-	-	-	-	0	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	0	0	0	0	6	76	107	1,569	328	461	515	680	3,743	-	N/A
Escrow Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue															
Special Assessments - On-Roll	241	25,446	270,258	356,932	66,908	40,684	21,306	6,778	4,356	9,461	-	-	802,369	799,855	100%
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:	\$ 242	\$ 25,447	\$ 270,258	\$ 356,932	\$ 66,913	\$ 40,760	\$ 21,413	\$ 8,375	\$ 4,684	\$ 9,922	\$ 515	\$ 680	\$ 806,141	\$ 799,855	N/A
Expenditures and Other Uses															
Debt Service															
Principal Debt Service - Mandatory															
Series 2022 Bonds	-	-	-	-	-	-	-	620,000	-	-	-	-	620,000	\$ 620,000	N/A
Principal Debt Service - Early Redemptions															
Series 2022 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense															
Series 2022 Bonds	-	112,836	-	-	-	-	-	90,672	-	-	-	-	203,508	203,508	N/A
Original Issue Discount															
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)															
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 112,836	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 710,672	\$ -	\$ -	\$ -	\$ -	\$ 823,508	\$ 823,508	N/A
Net Increase/ (Decrease) in Fund Balance	242	(87,389)	270,258	356,932	66,913	40,760	21,413	(702,297)	4,684	9,922	515	680	(17,367)	(23,653)	
Fund Balance - Beginning	181,497	181,738	94,349	364,607	721,539	788,452	829,212	850,625	148,328	153,013	162,935	163,450	181,497	-	
Fund Balance - Ending	\$ 181,738	\$ 94,349	\$ 364,607	\$ 721,539	\$ 788,452	\$ 829,212	\$ 850,625	\$ 148,328	\$ 153,013	\$ 162,935	\$ 163,450	\$ 164,130	164,130	\$ (23,653)	