

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

The Regular Meeting of the Board of Supervisors of the Miromar Lakes Community Development District was held on Thursday, December 11, 2025 at the Miromar Lakes Beach and Golf Club, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913. It began at 2:00 p.m. and was presided over by Mr. Alan Refkin, Chairperson, and James P. Ward as Secretary.

Present and constituting a quorum:

Alan Refkin	Chairperson
Michael Weber	Vice Chairperson
Doug Ballinger	Assistant Secretary
Patrick Reidy	Assistant Secretary

Absent:

Mary LeFevre	Assistant Secretary
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Also present were:

James P. Ward	District Manager
Greg Urbancic	District Attorney
John Baker	District Engineer
Richard Freeman	District Asset Manager
Ben Steets	Grau and Associates

Audience:

Heather Chapman

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, with the exception of Supervisor LeFevre, constituting a quorum.

SECOND ORDER OF BUSINESS

Consideration of Minutes

November 13, 2025 - Regular Meeting Minutes

Mr. Ward asked if there were any additions, corrections or deletions to the minutes; there were none.

On MOTION made by Michael Weber, seconded by Doug Ballinger, and with all in favor, November 13, 2025 Regular Meeting Minutes were approved.

THIRD ORDER OF BUSINESS

Consideration of Audited Financial Statements

Consideration and Acceptance of the Audited Financial Statements for the Fiscal Year 2025

Mr. Ward introduced Ben Steets with Grau and Associates.

Mr. Ben Steets with Grau and Associates declared the auditor's opinion was clean, which meant Grau and Associates believed the financial statements were fairly presented in accordance with generally accepted accounting principles (GAP). He indicated the Opinion Letter was on pages 1 and 2. He stated pages 3-6 were the Management's Discussion and Analysis providing a summary overview of the year's activity. He reported pages 7-12 were basic financial statements including government wide financial statements, fund level financial statements, the balance sheet, and the income statement. He stated pages 13-22 were the notes to the financial statements. He reported notes 1 through 4 were standard for government entities in Florida; note 4 showed investments at year end; note 5 was interfund transfers; note 6 was capital assets; note 7 was long term debt; the remaining notes were fairly standard; note 12 showed the cost share agreement with Esplanade Lake Club CDD; and note 13 detailed a prior period adjustment made due to a mistakenly understated depreciation expense in the prior year on the auditor's side, not the CDD's side. He indicated page 23 was the comparison of the general fund activity for the year to the budget; page 25 contained data elements required by the State of Florida; pages 26-27 contained the auditor's report on internal controls; page 28 was the Florida Statute dealing with investments; and pages 29-30 contained the Management Letter. He stated there were no instances of noncompliance with Florida Statutes and there were no findings. He concluded the District was in compliance and Grau issued a clean opinion.

Mr. Ward asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Patrick Reidy, seconded by Michael Weber, and with all in favor, the Audited Financial Statements for the Fiscal Year ended September 30, 2025 were accepted.

Discussion ensued regarding the approximately \$1.5 million dollars in reserves; it being a good idea to continue to add \$100,000 dollars or \$150,000 dollars annually; this being an excellent position for the CDD, especially compared to past reserve account amounts; and how Miromar Lakes CDD compared to other CDDs in terms of reserve accounts.

Mr. Ward stated some of his other CDDs were beginning to reach the \$1 million dollar to \$1.5 million dollar range, but others were just beginning to grow. He stated while \$1.5 million

dollars was a good number some of his CDDs had taken really big hits in the \$500,000 dollar range. He agreed the CDD should continue to add funds to the reserve account to be safe; however, Miromar Lakes CDD was in the top 5 percent of his CDDs in terms of reserve accounts.

FOURTH ORDER OF BUSINESS

Staff Reports

I. District Attorney

Mr. Greg Urbancic reminded the Board to complete the Ethics Training. He indicated he was still monitoring State Legislation and would keep the Board updated.

II. District Engineer

No report.

III. District Asset Manager

a) Asset Manager's Report December 1, 2025

Mr. Richard Freeman displayed a photo of the Vivaldi lake bank and reported he was contacted by the HOA President with concerns about the Vivaldi lake bank as it needed restoration. He said he felt a survey to obtain the original property line for the lake was needed as step one, and then he would move forward from there, but this would likely be a priority project. He explained the survey would show the property line and where the lake bank should be located.

Mr. Patrick Reidy asked if Mr. Freeman planned to install rip rap.

Mr. Freeman responded in the negative; GeoTubing would be installed.

Mr. Alan Refkin stated the GeoTubing done previously worked out perfectly.

Mr. Freeman explained the GeoTube process which displaced sediment into the GeoTubes, the bank was graded, and then the GeoTubes were laid and covered with coconut matting.

Mr. Ward noted the photo did not show how steep the lake bank was. He stated the real question was how much of the lake bank was eroded away.

Discussion ensued regarding where the lake bank was located (behind condos); the bank being quite eroded and possibly needing more restoration than GeoTubing; the bank being very close to the lanais and very steep; and the other pond behind the condos being in good condition.

Mr. Ward stated Mr. Freeman's report indicated the CDD may need to reevaluate the grass carp number beginning next year; additional grass carp might be appropriate.

Mr. Freeman stated the large lake was not treated for vegetation often because it was very large and deep and it was not really needed. He stated since the fishery program began the vegetation was allowed to take its course and was a little out of control, so an herbicide treatment was done which kept the vegetation in check, but the biologist was saying additional grass carp should be introduced. He noted he was waiting for the biologist’s mapping report, and he would go from there.

Mr. Ward stated he was impressed by the number of eggs removed by the cane toad program and how few adult cane toads were caught. He said this showed the cane toad program was working.

The Board agreed.

IV. District Manager

- a) Annual Ethics Training Reminder - due before December 31, 2025**
- b) Financial Statements for the period ending November 30, 2025 (unaudited)**

No report.

FIFTH ORDER OF BUSINESS

Supervisor’s Requests

I. Supervisor LeFevre: Status of Landscaping updates from Master Homeowners Association

Mr. Ward indicated Ms. LeFevre said Happy Holidays, and she had no new news regarding the landscaping; the plan was to do a six month landscape review in January.

SIXTH ORDER OF BUSINESS

Public Comments

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

SEVENTH ORDER OF BUSINESS

Adjournment

The meeting was adjourned at approximately 2:17 p.m.

On MOTION made by Alan Refkin, seconded by Michael Weber, and with all in favor, the meeting was adjourned.

Miromar Lakes Community Development District

James P. Ward

James P. Ward, Secretary

Alan Refkin

[Alan Refkin \(Jan 14, 2026 12:52:06 EST\)](#)
Alan Refkin, Chairman

ML - Minutes 12/11/25

Final Audit Report

2026-01-15

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