

**MIRA LAGO WEST  
COMMUNITY DEVELOPMENT  
DISTRICT**

**REVISED AGENDA PACKAGE**

**Monday, June 3, 2024, at 7:00 p.m.  
Meeting to be held at:**

**SouthShore Regional Library  
15816 Beth Shields Way  
Ruskin, FL 33573**



2654 Cypress Ridge Blvd. Suite 101  
Wesley Chapel, FL 33544  
(813) 652-2454

# Mira Lago West Community Development District

## Board of Supervisors

Lennie Fine, Chairman  
Hector Ortiz, Vice Chairman  
Jennifer Parra, Assistant Secretary  
Justin Goushaw, Assistant Secretary  
Sam Schmieder, Assistant Secretary

## Staff:

Jennifer Goldyn, Regional Director  
Kristee Cole, District Manager  
Scott Steady, District Counsel  
Stephen Brletic, District Engineer

## Revised Meeting Agenda Monday, June 3, 2024 – 7:00 p.m.

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- 1. Call to Order and Roll Call**
- 2. Audience Comments on Agenda Items – Three- (3) Minute Time Limit**
- 3. Staff Reports**
  - A. Aquatic Maintenance Report ..... Page 3
  - B. Landscape Report
    1. Consideration of Pine Lake Storm Response Proposal ..... Page 15
  - C. District Counsel
  - D. District Engineer
  - E. District Manager
    1. Report on Number of Registered Voters – 1,338 ..... Page 19
- 4. Business Items**
  - A. Presentation of FY 2024-2025 Proposed Budget..... Page 20
    1. Consideration of Resolution 2024-03, Approving Proposed Budget and Setting Public Hearing ..... Page 34
  - B. Ratification of Fish Kill Clean-Up Proposal..... Page 38
- 5. Business Administration**
  - A. Consideration of the Regular Meeting Minutes from March 4, 2024..... Page 39
  - B. Consideration of April 2024 Check Register..... Page 42
  - C. Review of April 2024 Financial Statements ..... Page 45
- 6. Supervisor Requests**
- 7. Adjournment**

*The next meeting is scheduled for Monday, August 5, 2024*

# MIRA LAGO WEST

## Lake Report



Completed May 30th, 2024

By: Matt Jones



## Pond 1



No algae, submersed vegetation or grasses present. I would recommend beneficial plants to help absorb some of the nutrients and help with the aesthetics of the pond. The fountain was not running because I think it was too early. It was 9:45 and I believe the timers are set for 10 o'clock. Water levels extremely low and the pond was free of debris.

## Pond 2



No algae, submersed or grasses present. The fountain was not running but I believe the timer is set for 10 o'clock. I would recommend beneficial plants to help absorb some of the nutrients and help with the aesthetics of the pond. Water level was very low.

## Pond 3



Small amounts of submersed vegetation present. No algae or grasses. There are 2 patches of soft stem bullrush which are a beneficial/native plant. I would recommend beneficial plants to help the aesthetics and health of the pond.

## Pond 4



No algae or grasses present. I did witness the lawn maintenance crew mowing and I did see grass clippings in the lake. I would expect to see algae start to form within the next couple of days. This pond could also benefit from shoreline restoration and aquatic plants.

## Pond 5



No algae or grasses present. Pond appears to be healthy and thriving. The water level has come back up to normal levels.



**Area 6**



The buffer zones are almost free of any invasive grasses. There is an abundant amount of beneficial vegetation present.

## Pond 7





The grasses that were treated and dying are still present but have almost completely deteriorated. A very small amount of algae was mixed in with the beneficials and will be treated next visit. The fountain also is not working but I believe it is too early for them to be on.

# Pond 8





The shoreline restoration still looks flawless. The water levels have dropped quite a bit leaving 6-10 feet of exposed banks. Grasses and cattails have started to grow in this area, but they have been treated and are dying off.

## Pond 9



This area is looking much better than last time. The invasives have reduced significantly. I will get with the technician and make sure he stays on it.



**PINE LAKE**  
**SERVICES**  
DISCOVER THE DIFFERENCE

June 1, 2024

Dear Valued Customer,

There is a possibility that you or your property will be affected by a major storm this season. Please be aware that Pine Lake Services has a response action plan to address the landscape needs of our customers. We are preparing now to effectively respond to any landscape damages left behind by a potential storm.

Please make an appointment with your account manager to schedule a property assessment to identify any hazards or potential risks that could exist. A small amount of maintenance can prevent much more damage in the unfortunate event we are in the path of a large storm.

If a named storm is predicted to make landfall at or near your site, your account manager will also provide documentation and approval forms granting us permission to immediately service and address your property should the need arise. We will send out the pricing rates once a relevant storm is imminent. With your agreement, our staff will initially canvas every property that Pine Lake provides landscape maintenance services to and then will dispatch to pre-authorized/approved customers a clean-up team based on the following priorities:

- 1<sup>st</sup> Objective - Clearing vehicle access to allow emergency personnel access to your property.
- 2<sup>nd</sup> Objective - Clearing debris from structural dwellings/ vehicles that may pose immediate risk or danger.
- 3<sup>rd</sup> Objective - Remove hazardous/damaged limbs remaining in trees versus on the ground.
- 4<sup>th</sup> Objective - Re-planting plant material that may have chance of surviving if root balls can be planted and watered in very soon.

As a company, we will be prepared to mobilize additional Pine Lake Services resources from our extensive sub-contractor if needed to help expedite clean-up response efforts.

Once the priorities detailed above have been met, we will address chipping and removing tree limbs left on the ground from initial clearing efforts, as well as removal of root balls and large wood trunks or branches remaining on properties. The final phase

would include restoration of damages or losses resulting from the storm and associated clean-up. We would anticipate a return to expected maintenance operations the following week for all but the most severely impacted properties.

We encourage you to be as prepared as you can to help ensure a timely and effective response should we suffer an unfortunate event.

Sincerely,

Your Pine Lake Services Management





## Pine Lake Services Hurricane/Storm Response Pre-Approval Form

In our effort to provide a faster response to our customers in assessing potential damage, Pine Lake Services, is soliciting approval commitments from our customers. This pre-approval will give us permission to come onto your properties as soon as it is safe for our team to dispatch. Our managers will inspect your site, photo document any damage or concerns and generate an estimate for clean-up/repair. The pre-approval will allow us to complete emergency repair only (priority 1 damage only) in the event we cannot get a hold of your or your representatives). If clean-up/repairs are needed above the priority 1 issues, your Pine Lake Services Account Manager will contact you for approval. Many of our customers that have used this service in the past have enjoyed the quick response and priority given to their properties and the reduced risk of potential related liabilities that may compound if not acted upon quickly.

**Client Name:** \_\_\_\_\_

**Property Name:** \_\_\_\_\_

**Special Notes:** \_\_\_\_\_

**Authorized Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

If you have any questions or comments, please feel free to contact your Account Manager. Thank you.

Respectfully,

John Amarosa

Pine Lake Services



12980 Tarpon Springs Road  
Odessa, FL 33556

pinelakellc.com

### INVOICE

Date	Invoice No.
05/31/24	4238
Terms	Due Date
Net 30	06/30/24

BILL TO
Jennifer Goldyn Inframark 313 Campus Street Celebration, FL 33071

PROPERTY
Mira Lago West CDD Mira Lago West Circle Ruskin, FL 33570

Amount Due	Enclosed
\$2,499.99	

*Please detach top portion and return with your payment.*

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QTY	ITEM	UNIT PRICE	EXT PRICE	SALES TAX	LINE TOTAL
	#2640 - Mira Lago West CDD Maintenance 2024 June 2024		\$2,499.99	\$0.00	\$2,499.99
	<b>Total</b>		<b>\$2,499.99</b>	<b>\$0.00</b>	<b>\$2,499.99</b>



*Craig Latimer*  
**Supervisor of Elections**

Our Vision: To be the best place in America to vote

GOVERNOR'S  
STERLING  
AWARD  
RECIPIENT

May 1, 2024

To whom it may concern,

As per F.S. 190.006, you'll find the number of qualified registered electors for your Community Development District as of April 15, 2024, listed below.

Community Development District	Number of Registered Electors
Mira Lago West	1338

We ask that you respond to our office with a current list of CDD office holders by **June 1** and that you update us throughout the year if there are changes. This will enable us to provide accurate information to potential candidates during filing and qualifying periods.

Please note it is the responsibility of each district to keep our office updated with current district information. If you have any questions, please do not hesitate to contact me at (813) 384-3944 or [ewhite@votehillsborough.gov](mailto:ewhite@votehillsborough.gov).

Respectfully,

Enjoli White  
Senior Candidate Services Manager

[VoteHillsborough.gov](http://VoteHillsborough.gov)



**(813) 744 - 5900**

Fred B. Karl County Center  
601 E. Kennedy Blvd., 16th Floor, Tampa, FL 33602

Robert L. Gilder Elections Service Center  
2514 N. Falkenburg Rd., Tampa, FL 33619

See website for regional office locations.

**Mira Lago West**  
Community Development District

***Annual Operating and Debt Service Budget***

**Fiscal Year 2025**

Proposed Budget V1  
Printed 06/01/24 @11:00AM

Prepared by:



# Mira Lago West

## Community Development District

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**Mira Lago West**  
Community Development District

**Operating Budget**  
Fiscal Year 2025

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Proposed Budget Fiscal Year 2025

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	% +/-) Budget	ANNUAL
	BUDGET FY 2024	THRU 4/30/24	May- 10/1/2024	PROJECTED FY 2024		BUDGET FY 2025
<b>REVENUES</b>						
Interest - Investments	\$ -	\$ 6,950	\$ 5,049	\$ 11,999	0%	\$ -
Interest - Tax Collector	-	551	-	551	0%	-
Special Assmnts- Tax Collector	214,197	209,774	4,423	214,197	0%	214,197
Other Miscellaneous Revenue	-	660	-	660	0%	-
<b>TOTAL REVENUES</b>	<b>\$ 214,197</b>	<b>\$ 217,935</b>	<b>\$ 9,472</b>	<b>\$ 227,407</b>		<b>\$ 214,197</b>
<b>EXPENDITURES</b>						
<b>Financial and Administrative</b>						
P/R-Board of Supervisors	\$ 4,000	\$ 2,000	\$ 2,000	\$ 4,000	0%	\$ 4,000
ProfServ-Engineering	5,000	2,180	2,820	5,000	0%	5,000
ProfServ-Legal Services	3,500	1,365	2,135	3,500	0%	3,500
ProfServ-Mgmt Consulting	39,500	23,044	16,456	39,500	0%	39,500
ProfServ-Trustee Fees	3,800	-	3,800	3,800	0%	3,800
Auditing Services	4,050	-	4,050	4,050	0%	4,050
Insurance - General Liability	3,500	-	3,500	3,500	0%	3,804
Public Officials Liability Insurance	-	-	-	-	0%	3,458
Legal Advertising	3,075	1,031	2,044	3,075	0%	3,075
Misc-Web Hosting	2,500	1,300	1,200	2,500	0%	2,500
Annual District Filing Fee	175	-	175	175	0%	175
<b>Total Financial and Administrative</b>	<b>\$ 69,100</b>	<b>\$ 30,920</b>	<b>\$ 38,180</b>	<b>\$ 69,100</b>		<b>\$ 72,862</b>
<b>Field</b>						
Contracts-Landscape	\$ 29,800	\$ 20,553	\$ 9,247	\$ 29,800	0%	\$ 29,800
Electricity - General	11,600	5,388	3,914	9,302	-20%	11,600
R&M-Fountain	1,500	-	1,500	1,500	0%	1,500
R&M Lake & Pond Bank	6,000	1,125	4,875	6,000	0%	6,000
Mitigation Area Monitoring & Maintenance	2,700	-	2,700	2,700	0%	2,700
Aquatic Maintenance	16,470	9,037	7,433	16,470	0%	16,470
Aquatic Plant Replacement	2,000	-	2,000	2,000	0%	2,000
Misc-Contingency	75,027	1,826	73,201	75,027	0%	71,265
<b>Total Field</b>	<b>\$ 145,097</b>	<b>\$ 37,929</b>	<b>\$ 104,870</b>	<b>\$ 142,799</b>		<b>\$ 141,335</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 214,197</b>	<b>\$ 68,849</b>	<b>\$ 143,050</b>	<b>\$ 211,899</b>		<b>\$ 214,197</b>
Excess (deficiency) of revenues	\$ -	\$ 149,086	\$ (133,578)	\$ 15,508		\$ -
Net change in fund balance	\$ -	\$ 149,086	\$ (133,578)	\$ 15,508		\$ -
<b>FUND BALANCE, BEGINNING</b>	<b>\$ 209,830</b>	<b>\$ 209,830</b>	<b>\$ 358,916</b>	<b>\$ 209,830</b>		<b>\$ 225,338</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 209,830</b>	<b>\$ 358,916</b>	<b>\$ (133,578)</b>	<b>\$ 225,338</b>		<b>\$ 225,338</b>

**Budget Narrative**  
Fiscal Year 2025

**REVENUES**

**Special Assessments - Tax Collector**

The District will levy a non-ad valorem assessment on all the assessable property within the District to pay for the operating expenditures during the fiscal year.

**EXPENDITURES - Administrative**

**P/R - Board of Supervisors**

The Florida Statutes allow for each Board member to receive \$200 per meeting, not to exceed \$6,000 paid to each Supervisor for the time devoted to District business and meetings. It is anticipated that there will be twelve meetings per year with five Supervisors and one liaison receiving compensation.

**Professional Services - Engineering**

The District's engineer provides general engineering services to the District, i.e., attendance and preparation for board meetings, review of invoices, and other specifically requested assignments.

**Professional Services - Legal Services**

The District's Attorney provides general legal services to the District, i.e., attendance and preparation for board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

**Professional Services - Management Consulting Services**

The District has contracted with Inframark - Infrastructure Management Services to provide management, accounting, and recording secretary services. These services include, but are not limited to, advertising, recording, and transcribing of Board meetings, administrative services, budget preparation, financial reporting, and assisting with annual audits.

**Professional Services - Trustee Fees**

The District pays US Bank an annual fee for trustee services on the Series 2022 Special Assessment Bonds. The budgeted amount for the fiscal year is based on standard fees charged plus any out-of-pocket expenses.

**Auditing Services**

The District is required by Florida Statutes to have an independent audit of its financial records on an annual basis. The fees are based on contract amount.

**Insurance - General Liability & Property**

The District's General Liability Insurance policy is with EGIS Insurance Advisors. EGIS specializes in providing insurance coverage to governmental agencies.

**Insurance - Public Officials Liability Insurance**

The District's Public Officials Liability Insurance policy is with EGIS Insurance Advisors. EGIS specializes in providing insurance coverage to governmental agencies.



**Budget Narrative**  
Fiscal Year 2025

**EXPENDITURES – Administrative (continued)**

**Legal Advertising**

Board meetings and other services are required to be advertised, such as public bidding advertisements, assessment resolutions, meeting notices, and any other advertising that may be required.

**Misc-Web Hosting**

The costs related to keeping the District’s Website ADA compliant.

**Annual District Filing Fee**

The District is required to pay an annual fee to the Department of Economic Opportunity for \$175. This is the only anticipated expenditure for this category.

**EXPENDITURES – Field**

**Contracts - Landscape**

Annual contract with Pine Lake Nursery for landscaping services.

**Electricity - General**

Electricity for accounts with TECO-Tampa Electric for street lighting, front entry features & fountains.

**R&M - Fountain**

Repair and maintenance of the district’s fountains.

**R&M – Lake & Pond Bank**

Scheduled maintenance consists of monthly inspections and treatment of lakes and maintaining of the lake & pond banks.

**Mitigation Area Monitoring & Maintenance**

Scheduled inspections & maintenance of designated areas of the district to reduce risk of loss from the occurrences of any undesirable events.

**Aquatic Maintenance**

Ensure all pumps, filters and lights are working properly and observe fish for any diseases.

**Aquatic Plant Replacement**

Replacement of aquatic plants in lakes and ponds when needed.

**Misc - Contingency**

This represents any additional unanticipated expenditures that are incurred during the year that may not have been provided for in the other budget categories.

# Mira Lago West Community Development District

## Exhibit "A" Allocation of Fund Balances

<b>FISCAL YEAR 2024 RESERVE FUND ANALYSIS</b>
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Beginning Fund Balance - Fiscal Year 2024	\$	225,338
Net change in Fund Balance - Fiscal Year 2024		-

<b>Estimated Funds Available (Estimated) - 09/30/2024</b>	<b>225,338</b>
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<b>FISCAL YEAR 2025 RESERVE FUND ANALYSIS</b>
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Beginning Fund Balance - Carry Forward Surplus as of 10/1/2024	\$	225,338
Less: First Quarter Operating Reserve		(53,549) <sup>(1)</sup>
Less: Designated Reserves for Capital Projects - Fund 002		(11,684)

<b>Estimated Remaining Undesignated Cash as of 9/30/2025</b>	<b>160,104</b>
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**Notes**

(1) Represents approximately 3 months of operating expenditures

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Proposed Budget Fiscal Year 2025

<i>ACCOUNT DESCRIPTION</i>	<b>ADOPTED</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>TOTAL</b>	<b>% +/-)</b> Budget	<b>ANNUAL</b>
	<b>BUDGET</b> FY 2024	<b>THRU</b> 4/30/24	<b>May-</b> 10/1/2024	<b>PROJECTED</b> FY 2024		<b>BUDGET</b> FY 2025
<b>REVENUES</b>						
Special Assmnts- Tax Collector	11,710	11,439	271	11,710	0%	5,000
<b>TOTAL REVENUES</b>	<b>\$ 11,710</b>	<b>\$ 11,439</b>	<b>\$ 271</b>	<b>\$ 11,710</b>		<b>\$ 5,000</b>
<b>Contingency</b>						
Capital Reserve	\$ 11,710	\$ -	\$ 11,710	\$ 11,710	0%	\$ 11,684
<b>Total Contingency</b>	<b>\$ 11,710</b>	<b>\$ -</b>	<b>\$ 11,710</b>	<b>\$ 11,710</b>		<b>\$ 11,684</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,710</b>	<b>\$ -</b>	<b>\$ 11,710</b>	<b>\$ 11,710</b>		<b>\$ 11,684</b>
Excess (deficiency) of revenues	\$ -	\$ 11,439	\$ (11,439)	\$ -		\$ (6,684)
Net change in fund balance	\$ -	\$ 11,439	\$ (11,439)	\$ -		\$ (6,684)
<b>FUND BALANCE, BEGINNING</b>	<b>\$ 10,197</b>	<b>\$ 10,197</b>	<b>\$ 21,636</b>	<b>\$ 10,197</b>		<b>\$ 10,197</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 10,197</b>	<b>\$ 21,636</b>	<b>\$ (11,439)</b>	<b>\$ 10,197</b>		<b>\$ 3,513</b>

**Mira Lago West**  
Community Development District

**Debt Service Budgets**  
Fiscal Year 2025

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Proposed Budget Fiscal Year 2025

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2024	ACTUAL THRU 4/30/2024	PROJECTED May- 10/1/2024	TOTAL PROJECTED FY 2024	ANNUAL BUDGET FY 2025
<b>REVENUES</b>					
Interest - Investments	\$ -	\$ 1,289	\$ -	\$ 1,289	\$ -
Special Assmnts- Tax Collector	259,890	254,030	5,860	259,890	259,890
Special Assmnts- Discounts	(10,396)	(9,865)	(531)	(10,396)	(10,396)
<b>TOTAL REVENUES</b>	<b>\$ 249,494</b>	<b>\$ 245,454</b>	<b>\$ 5,329</b>	<b>\$ 250,783</b>	<b>\$ 249,494</b>
<b>EXPENDITURES</b>					
<i>Administrative</i>					
Misc-Assessmnt Collection Cost	5,198	4,883	315	5,198	5,198
<b>Total Administrative</b>	<b>\$5,198</b>	<b>\$4,883</b>	<b>\$315</b>	<b>\$5,198</b>	<b>\$5,198</b>
<i>Debt Service</i>					
Principal Debt Retirement	\$ 180,000	\$ -	\$ 180,000	\$ 180,000	\$ 185,000
Interest Expense	63,909	33,048	33,048	66,096	61,722
<b>Total Administrative</b>	<b>\$ 243,909</b>	<b>\$ 33,048</b>	<b>\$ 213,048</b>	<b>\$ 246,096</b>	<b>\$ 246,722</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 249,107</b>	<b>\$ 37,931</b>	<b>\$ 213,363</b>	<b>\$ 251,294</b>	<b>\$ 251,920</b>
Excess (deficiency) of revenues Over (under) expenditures	387	207,523	(208,034)	(511)	(2,426)
<b>OTHER FINANCING SOURCES (USES)</b>					
Contribution to (Use of) Fund Balance	\$ 387	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER SOURCES (USES)</b>	<b>\$ 387</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net change in fund balance</b>	<b>\$ 774</b>	<b>\$ 207,523</b>	<b>\$ (208,034)</b>	<b>\$ (511)</b>	<b>\$ (2,426)</b>
FUND BALANCE, BEGINNING	\$ 50,614	\$ 50,614	\$ 258,137	\$ 50,614	\$ 50,103
<b>FUND BALANCE, ENDING</b>	<b>\$ 51,388</b>	<b>\$ 258,137</b>	<b>\$ 50,103</b>	<b>\$ 50,103</b>	<b>\$ 47,677</b>

**Mira Lago West Community Development District  
Capital Improvement Revenue Refunding Bonds, Series 2022**

<b>Period Ending</b>	<b>Outstanding Balance</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Debt Service</b>
11/1/2024	\$ 2,540,000			\$ 30,861	\$ 30,861
5/1/2025	\$ 2,540,000	\$ 185,000	2.43%	\$ 30,861	\$ 215,861
11/1/2025	\$ 2,355,000			\$ 28,613	\$ 28,613
5/1/2026	\$ 2,355,000	\$ 189,000	2.43%	\$ 28,613	\$ 217,613
11/1/2026	\$ 2,166,000			\$ 26,317	\$ 26,317
5/1/2027	\$ 2,166,000	\$ 194,000	2.43%	\$ 26,317	\$ 220,317
11/1/2027	\$ 1,972,000			\$ 23,960	\$ 23,960
5/1/2028	\$ 1,972,000	\$ 199,000	2.43%	\$ 23,960	\$ 222,960
11/1/2028	\$ 1,773,000			\$ 21,542	\$ 21,542
5/1/2029	\$ 1,773,000	\$ 203,000	2.43%	\$ 21,542	\$ 224,542
11/1/2029	\$ 1,570,000			\$ 19,076	\$ 19,076
5/1/2030	\$ 1,570,000	\$ 208,000	2.43%	\$ 19,076	\$ 227,076
11/1/2030	\$ 1,362,000			\$ 16,548	\$ 16,548
5/1/2031	\$ 1,362,000	\$ 213,000	2.43%	\$ 16,548	\$ 229,548
11/1/2031	\$ 1,149,000			\$ 13,960	\$ 13,960
5/1/2032	\$ 1,149,000	\$ 219,000	2.43%	\$ 13,960	\$ 232,960
11/1/2032	\$ 930,000			\$ 11,300	\$ 11,300
5/1/2033	\$ 930,000	\$ 224,000	2.43%	\$ 11,300	\$ 235,300
11/1/2033	\$ 706,000			\$ 8,578	\$ 8,578
5/1/2034	\$ 706,000	\$ 230,000	2.43%	\$ 8,578	\$ 238,578
11/1/2034	\$ 476,000			\$ 5,783	\$ 5,783
5/1/2035	\$ 476,000	\$ 235,000	2.43%	\$ 5,783	\$ 240,783
11/1/2035	\$ 241,000			\$ 2,928	\$ 2,928
5/1/2036	\$ 241,000	\$ 241,000	2.43%	\$ 2,928	\$ 243,928
		<b>\$ 2,540,000</b>		<b>\$ 418,932</b>	<b>\$ 2,958,932</b>

**Budget Narrative**  
Fiscal Year 2025

**REVENUES**

**Special Assessment - Tax Collector**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the debt service expenditures. The District will assess the maximum annual debt service amount.

**Special Assessment - Discounts**

Per Section 197.162, Florida Statutes, discounts are allowed for early payments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**EXPENDITURES - Administrative**

**Misc. - Assessment Collection Costs**

The District reimburses the Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs is based on a maximum of 2% of the anticipated assessment collections.

**Expenditures- Debt Service**

**Principal Debt Retirement**

The District pays regular principal payments annually to pay down/retire the debt.

**Interest Expense**

The District pays interest expense on the debt twice during the year.

# **Mira Lago West**

Community Development District

## **Supporting Budget Schedules**

Fiscal Year 2025



**Assessment Summary  
Fiscal Year 2025 vs. Fiscal Year 2024**

<b>ASSESSMENT ALLOCATION</b>
------------------------------

Assessment Area One- Series 2022												
Product	OM Units	DS Units	General Fund			Debt Service Series 2022			Total Assessments per Unit			
			FY 2025	FY 2024	Dollar Change	FY 2025	FY 2024	Dollar Change	FY 2025	FY 2024	Dollar Change	Percent Change
SF 50'	343	343	\$ 396.53	\$ 396.53	\$ -	\$ 394.61	\$ 394.61	\$ -	\$ 791.14	\$ 791.14	\$ -	0%
SF 60'	263	263	\$ 396.53	\$ 396.53	\$ -	\$ 473.53	\$ 473.53	\$ -	\$ 870.06	\$ 870.06	\$ -	0%
	<b>606</b>	<b>606</b>										

**RESOLUTION 2024-03**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FISCAL YEAR 2024/2025; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGET(S) PURSUANT TO CHAPTERS 170, 190 AND 197, FLORIDA STATUTES; SETTING PUBLIC HEARINGS; ADDRESSING PUBLICATION; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Mira Lago West Development District (“**District**”) prior to June 15, 2024, proposed budget(s) (“**Proposed Budget**”) for the fiscal year beginning October 1, 2024 and ending September 30, 2025 (“**Fiscal Year 2024/2025**”); and

**WHEREAS**, it is in the best interest of the District to fund the administrative and operations services (together, “**Services**”) set forth in the Proposed Budget by levy of special assessments pursuant to Chapters 170, 190 and 197, Florida Statutes (“**Assessments**”), as set forth in the preliminary assessment roll included within the Proposed Budget; and

**WHEREAS**, the District hereby determines that benefits would accrue to the properties within the District, as outlined within the Proposed Budget, in an amount equal to or in excess of the Assessments, and that such Assessments would be fairly and reasonably allocated as set forth in the Proposed Budget; and

**WHEREAS**, the Board has considered the Proposed Budget, including the Assessments, and desires to set the required public hearings thereon;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT:**

- 1. PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2024/2025 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.
- 2. DECLARING ASSESSMENTS.** Pursuant to Chapters 170, 190 and 197, Florida Statutes, the Assessments shall defray the cost of the Services in the total estimated amounts set forth in the Proposed Budget. The nature of, and plans and specifications for, the Services to be funded by the Assessments are described in the Proposed Budget and in the reports (if any) of the District Engineer, all of which are on file and available for public inspection at the “**District’s Office,**” c/o 2654 Cypress Ridge Blvd., Suite 101, Wesley Chapel, FL 33544. The Assessments shall be levied within the District on all benefitted lots and lands, and shall be apportioned, all as described in the Proposed Budget and the preliminary assessment roll included therein. The preliminary assessment roll is also on file and available for public inspection at the District’s Office. The Assessments shall be paid in one more installments

pursuant to a bill issued by the District in November of 2023, and pursuant to Chapter 170, Florida Statutes, or, alternatively, pursuant to the *Uniform Method* as set forth in Chapter 197, Florida Statutes.

**3. SETTING PUBLIC HEARINGS.** Pursuant to Chapters 170, 190, and 197, Florida Statutes, public hearings on the approved Proposed Budget and the Assessments are hereby declared and set for the following date, hour and location:

DATE:	August 5, 2024
HOUR:	7:00 p.m.
LOCATION:	The SouthShore Regional Library 15816 Beth Shields Way Ruskin, FL 33573

**4. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT(S).** The District Manager is hereby directed to submit a copy of the Proposed Budget to Hillsborough County at least 60 days prior to the hearing set above.

**5. POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two days before the budget hearing date as set forth in Section 3, and shall remain on the website for at least 45 days.

**6. PUBLICATION OF NOTICE.** The District shall cause this Resolution to be published once a week for a period of two weeks in a newspaper of general circulation published in Hillsborough County. Additionally, notice of the public hearings shall be published in the manner prescribed in Florida law.

**7. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**8. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 3<sup>rd</sup> DAY OF JUNE, 2024.**

ATTEST:

**MIRA LAGO WEST COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Chairman, Board of Supervisors

**Exhibit A:** Fiscal Year 2024/2025 Budget

**Exhibit A**

Fiscal Year 2024/2025 Budget



Crosscreek Environmental Inc.

111 61st Street East  
Palmetto, FL 34221

# Invoice

**Date** 5/15/2024

**Invoice #** 17150

**Bill To**

Mira Lago West CDD  
c/o Inframark  
501 S. Falkenburg Rd, Unit C-3  
Tampa, FL 33619

**Project Info**

**P.O. #**

**Terms**

Net 30

**Ship Date** 5/15/2024

**Due Date** 6/14/2024

Description	Qty	Price	Amount
Fish Kill Clean up and disposal on Pond 8 at Mira Lago	8	375.00	3,000.00

Thank you for your business

Crosscreek Environmental Inc.

<b>Subtotal</b>	\$3,000.00
<b>Sales Tax (0.0%)</b>	\$0.00
<b>Total</b>	\$3,000.00
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$3,000.00

MINUTES OF MEETING

MIRA LAGO WEST  
COMMUNITY DEVELOPMENT DISTRICT

The Mira Lago West Community Development District regular meeting of the Board of Supervisors was held on **Monday, March 4, 2024, at 7:00 p.m.** at the **SouthShore Regional Library, 15816 Beth Shields Way, Ruskin, FL 33573**. The following is the agenda for this meeting.

Present and constituting a quorum were:

Lennie Fine	<b>Board Supervisor, Chair</b>
Hector Ortiz	<b>Board Supervisor, Vice Chair</b>
Jennifer Parra	<b>Board Supervisor, Asst. Secretary</b>
Justin Goushaw	<b>Board Supervisor, Asst. Secretary</b>
Sam Schmieder	<b>Board Supervisor, Asst. Secretary</b>

Also present were:

Jennifer Goldyn	<b>Regional Director, Inframark</b>
Kristee Cole	<b>District Manager, Inframark (via conference call)</b>
John Amarosa	<b>PineLake Nursery</b>
CJ Greene	<b>Crosscreek Environmental</b>

**FIRST ORDER OF BUSINESS**

**Call to Order and Roll Call**

Ms. Goldyn called the meeting to order at 7:00 p.m. and a quorum was established.

**SECOND ORDER OF BUSINESS**

**Audience Comments on Agenda Items**

There was no audience present.

**THIRD ORDER OF BUSINESS**

**Staff Reports**

**A. Aquatic Maintenance Report**

Mr. Greene provided the Aquatics Maintenance report to the Board, indicating no significant issues and overall positive progress. Mr. Schmieder inquired about the ongoing treatment of Pond 5 for midge flies. Ms. Cole clarified that only Pond 4 is currently receiving treatment for this issue. Upon the Board's request, Mr. Greene will assess the bank on Pond 8. Additionally, Ms. Goldyn will contact CrossCreek Environmental to discuss pricing for Bahia Grass down to the waterway.

**B. District Counsel**

Not present and no report.

48 **C. District Engineer**

49 Not present and no report.

50 **D. District Manager**

51 Ms. Cole stated that the next meeting is scheduled for Monday, June 3, 2024, at 7:00  
52 p.m. Ms. Goldyn added that this meeting would serve as their proposed budget meeting.

53

54 **FOURTH ORDER OF BUSINESS** **Business Items**

55 **A. Consideration of Peninsula Clearing Proposals**

56 CrossCreek and PineLake presented their proposals to the Board. CrossCreek's  
57 proposal includes removal both inside and outside of the water. Both proposals from  
58 CrossCreek and PineLake were tabled until the June 3, 2024 meeting.

59 **B. Ratification of Skimmer Repair Proposal**

60

On a Motion from Mr. Goushaw, seconded by Mr. Schmieder, with all in favor, the Board ratified the Crosscreek Environmental proposal for skimmer repairs, in the amount of \$1,125, for the Mira Lago West Community Development District.

61

62 **C. Ratification of Stormwater Drain Cleanout Proposal**

63

On a Motion from Mr. Schmieder, seconded by Mr. Goushaw, with all in favor, the Board ratified the Crosscreek Environmental proposal for Stormwater Drain Cleanout, in the amount of \$1,750, for the Mira Lago West Community Development District.

64

65 **D. Consideration of Resolution 2024-02, General Election**

66

On a Motion from Ms. Parra, seconded by Mr. Ortiz, with all in favor, the Board adopted Resolution 2024-02 for the 2024 General Election, for the Mira Lago West Community Development District.

67

68 **FIFTH ORDER OF BUSINESS** **Business Administration**

69

70 **A. Consideration of the 2nd Audit Meeting and Regular Meeting**  
71 **Minutes from December 4, 2023**

72

On a Motion from Mr. Ortiz, seconded by Mr. Goushaw, with all in favor, the Board approved the minutes from the 2<sup>nd</sup> Audit Committee and Regular Meeting from December 4, 2023, for the Mira Lago West Community Development District.

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77

**B. Review of Check Register**

On a Motion from Mr. Schmieder, seconded by Mr. Ortiz, with all in favor, the Board approved the Check Registers from November 2023 to January 2024, for the Mira Lago West Community Development District.

78

79

**C. Review of Financial Statements**

80

81

Ms. Goldyn presented the Financial Statements to the Board. Mr. Schmieder inquired about the pricing of the EGIS policy.

82

83

**SIXTH ORDER OF BUSINESS**

**Supervisor Requests**

84

85

86

Ms. Parra requested that the signs around the ponds be adjusted to match the rest of the neighborhood.

87

88

**SEVENTH ORDER OF BUSINESS**

**Adjournment**

89

90

On a Motion from Ms. Parra, seconded by Mr. Schmieder, with all in favor, the Board approved to adjourn the meeting at 7:36 p.m., for the Mira Lago West Community Development District.

91

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\_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Chairman / Vice Chairman

**MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT**

**Payment Register by Fund**

For the Period from 02/01/2024 to 04/30/2024

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
<b>GENERAL FUND - 001</b>								
<b>CHECK # 1060</b>								
001	02/12/24	ADA SITE COMPLIANCE LLC	3103	ADA COMPLIANCE AUDIT - 1ST Q PAYMENT	Misc-Web Hosting	549915-51301	\$1,300.00	
							<b>Check Total</b>	<u>\$1,300.00</u>
<b>CHECK # 1061</b>								
001	02/12/24	BURR & FORMAN LLP	1404615	GENERAL LAND MATTERS	ProfServ-Legal Services	531023-51301	\$325.00	
001	02/12/24	BURR & FORMAN LLP	1416028	GENERAL LAND MATTERS - AUG'23	ProfServ-Legal Services	531023-51301	\$260.00	
							<b>Check Total</b>	<u>\$585.00</u>
<b>CHECK # 1062</b>								
001	02/12/24	CROSSCREEK ENVIROMENTAL INC	16196	BLOCKAGE IN STORMWATER PIPING	Miscellaneous Contingency	549900-53901	\$1,750.00	
							<b>Check Total</b>	<u>\$1,750.00</u>
<b>CHECK # 1063</b>								
001	02/12/24	INFRAMARK	108658	MANAGEMENT FEES JAN 24	Adm fees for DEC	531027-51201	\$3,292.00	
							<b>Check Total</b>	<u>\$3,292.00</u>
<b>CHECK # 1064</b>								
001	02/22/24	CROSSCREEK ENVIROMENTAL INC	16204	POND #4 NEW POND SKIMMER S. END OF POND	Lake/Pond Bank Maintenance	546185-53901	\$1,125.00	
							<b>Check Total</b>	<u>\$1,125.00</u>
<b>CHECK # 1065</b>								
001	02/22/24	INFRAMARK	109149	POSTAGE FEES	Miscellaneous Contingency	549900-53901	\$3.78	
001	02/22/24	INFRAMARK	110107	MANAGEMENT FEES FEB 24	Adm fees for FEB	531027-51201	\$3,292.00	
							<b>Check Total</b>	<u>\$3,295.78</u>
<b>CHECK # 1066</b>								
001	02/22/24	PINE LAKE NURSERY INC	3467	LANDSCAPE MAINT FEB '24	Contracts-Landscape	534050-53901	\$2,499.99	
							<b>Check Total</b>	<u>\$2,499.99</u>
<b>CHECK # 1067</b>								
001	02/29/24	BDI ENGINEERINNG	1356	ENGINEERING SRV 01/22-01/31/24	ProfServ-Engineering	531013-51301	\$700.00	
							<b>Check Total</b>	<u>\$700.00</u>
<b>CHECK # 1068</b>								
001	02/29/24	CROSSCREEK ENVIROMENTAL INC	16282	FEB 24 POND MAINTENANCE	Aquatic Maintenance	546995-53901	\$1,291.00	
							<b>Check Total</b>	<u>\$1,291.00</u>
<b>CHECK # 1071</b>								
001	03/07/24	INFRAMARK	110794	POSTAGE FEB 2024	Miscellaneous Contingency	549900-53901	\$3.82	
001	03/07/24	INFRAMARK	111510	MAR 2024 MANAGEMENT SERVICES	ProfServ-Mgmt Consulting	531027-51201	\$3,292.00	
							<b>Check Total</b>	<u>\$3,295.82</u>
<b>CHECK # 1072</b>								
001	03/07/24	PINE LAKE NURSERY INC	3720	LANDSCAPE MAINT MAR '24	Contracts-Landscape	534050-53901	\$2,499.99	
							<b>Check Total</b>	<u>\$2,499.99</u>

**MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT**

**Payment Register by Fund**

For the Period from 02/01/2024 to 04/30/2024

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
<b>CHECK # 1073</b>								
001	03/18/24	BDI ENGINEERINNG	1422	ENGINEERING SERV THRU FEB 2024	ProfServ-Engineering	531013-51501	\$115.00	
							<b>Check Total</b>	<u>\$115.00</u>
<b>CHECK # 1074</b>								
001	03/18/24	HECTOR ORTIZ	030424	BOARD MEETING 3/4/24 - HECTOR ORTIZ	Supervisor Fees	511001-51101	\$200.00	
							<b>Check Total</b>	<u>\$200.00</u>
<b>CHECK # 1075</b>								
001	03/18/24	JENNIFER RAE PARRA	030424	BOARD MEETING 3/4/24 - JENNIFER PARRA	Supervisor Fees	511001-51101	\$200.00	
							<b>Check Total</b>	<u>\$200.00</u>
<b>CHECK # 1076</b>								
001	03/18/24	JUSTIN GOUSHAW	03024	BOARD MEETING 3/4/24 - JUSTIN GOUSHAW	Supervisor Fees	511001-51101	\$200.00	
							<b>Check Total</b>	<u>\$200.00</u>
<b>CHECK # 1077</b>								
001	03/18/24	LENNIE FINE	030424	BOARD MEETING 3/4/24 - LENNIE FINE	Supervisor Fees	511001-51101	\$200.00	
							<b>Check Total</b>	<u>\$200.00</u>
<b>CHECK # 1078</b>								
001	03/18/24	SIMON J. SCHMIEDER	030424	BOARD MEETING 3/4/24 - SIMON SCHMEIDER	Supervisor Fees	511001-51101	\$200.00	
							<b>Check Total</b>	<u>\$200.00</u>
<b>CHECK # 1079</b>								
001	03/26/24	CROSSCREEK ENVIROMENTAL INC	16697	MAR 24 POND MAINTENANCE	Aquatic Maintenance	546995-53901	\$1,291.00	
							<b>Check Total</b>	<u>\$1,291.00</u>
<b>CHECK # 1080</b>								
001	04/26/24	CROSSCREEK ENVIROMENTAL INC	16934	APR 24 POND MAINTENANCE	Aquatic Maintenance	546995-53901	\$1,291.00	
							<b>Check Total</b>	<u>\$1,291.00</u>
<b>CHECK # DD1026</b>								
001	03/26/24	TECO ACH	07815-021624	SERV PRD 10/24-11/21/23	SRVC PRD 8/23-9/22/23	543006-53901	\$467.91	
							<b>Check Total</b>	<u>\$467.91</u>
<b>CHECK # DD1027</b>								
001	03/26/24	TECO ACH	07989-021624	SERV PRD 10/24-11/21/23	SRVC PRD8/23-9/22/23	543006-53901	\$173.23	
							<b>Check Total</b>	<u>\$173.23</u>
<b>CHECK # DD1030</b>								
001	03/25/24	TECO ACH	022824-211008707989	SERV PRD 01/25-02/22/24	SRVC PRD8/23-9/22/23	543006-53901	\$345.21	
001	03/25/24	TECO ACH	000225	Credit Memo 000006	Electricity - General	543006-53901	(\$173.23)	
							<b>Check Total</b>	<u>\$171.98</u>

**MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT**

**Payment Register by Fund**

For the Period from 02/01/2024 to 04/30/2024

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
<b>CHECK # DD1031</b>								
001	03/25/24	TECO ACH	022824-211008707815	SERV PRD 01/25-02/22/24	SRVC PRD 8/23-9/22/23	543006-53901	\$900.29	
001	03/25/24	TECO ACH	000226	Credit Memo 000007	Electricity - General	543006-53901	(\$467.91)	
							<b>Check Total</b>	<u>\$432.38</u>
<b>CHECK # DD1032</b>								
001	04/15/24	TECO ACH	04182024	Invoice 000228	Electricity - General	543006-53901	\$170.81	
							<b>Check Total</b>	<u>\$170.81</u>
<b>CHECK # DD1033</b>								
001	04/15/24	TECO ACH	07815-032824	SERV PRD 2/23-3/22/24	SRVC PRD 8/23-9/22/23	543006-53901	\$438.86	
							<b>Check Total</b>	<u>\$438.86</u>
							<b>Fund Total</b>	<u><u>\$27,186.75</u></u>

**SERIES 2022/2016 DEBT SERVICE FUND - 201**

<b>CHECK # 1070</b>								
201	03/01/24	US BANK	021624 - 2022 SERIES	TRFR FY23-24 2022 SERIES	Due From Other Funds	131000	\$233,288.18	
							<b>Check Total</b>	<u>\$233,288.18</u>
							<b>Fund Total</b>	<u><u>\$233,288.18</u></u>
							<b>Total Checks Paid</b>	<u><u>\$260,474.93</u></u>

**MIRA LAGO WEST**  
**Community Development District**

*Financial Report*

*April 30, 2024*

Prepared by:



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**MIRA LAGO WEST**  
**Community Development District**

**Financial Statements**

(Unaudited)

**April 30, 2024**

**Balance Sheet**  
April 30, 2024

ACCOUNT DESCRIPTION	GENERAL FUND	GENERAL FUND RESERVES	SERIES 2022/2016 DEBT SERVICE FUND	TOTAL
<b><u>ASSETS</u></b>				
Cash - Checking Account	\$ 90,883	\$ -	\$ -	\$ 90,883
Due From Other Funds	-	21,665	5,994	27,659
Investments:				
Money Market Account	302,131	-	-	302,131
Revenue Fund	-	-	252,143	252,143
Deposits	735	-	-	735
<b>TOTAL ASSETS</b>	<b>\$ 393,749</b>	<b>\$ 21,665</b>	<b>\$ 258,137</b>	<b>\$ 673,551</b>
<b><u>LIABILITIES</u></b>				
Accounts Payable	\$ 6,490	\$ -	\$ -	\$ 6,490
Accrued Expenses	684	-	-	684
Due To Other Funds	27,659	-	-	27,659
<b>TOTAL LIABILITIES</b>	<b>34,833</b>	<b>-</b>	<b>-</b>	<b>34,833</b>
<b><u>FUND BALANCES</u></b>				
<b>Restricted for:</b>				
Debt Service	-	-	258,137	258,137
<b>Unassigned:</b>	358,916	21,665	-	380,581
<b>TOTAL FUND BALANCES</b>	<b>\$ 358,916</b>	<b>\$ 21,665</b>	<b>\$ 258,137</b>	<b>\$ 638,718</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 393,749</b>	<b>\$ 21,665</b>	<b>\$ 258,137</b>	<b>\$ 673,551</b>



**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending April 30, 2024

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<b>REVENUES</b>					
Interest - Investments	\$ -	\$ -	\$ 6,950	\$ 6,950	0.00%
Interest - Tax Collector	-	-	551	551	0.00%
Special Assmnts- Tax Collector	214,197	209,213	209,774	561	97.94%
Other Miscellaneous Revenues	-	-	660	660	0.00%
<b>TOTAL REVENUES</b>	<b>214,197</b>	<b>209,213</b>	<b>217,935</b>	<b>8,722</b>	<b>101.75%</b>
<b>EXPENDITURES</b>					
<b>Administration</b>					
P/R-Board of Supervisors	4,000	2,000	2,000	-	50.00%
ProfServ-Engineering	5,000	2,917	2,180	737	43.60%
ProfServ-Legal Services	3,500	2,042	1,365	677	39.00%
ProfServ-Mgmt Consulting	39,500	23,042	23,044	(2)	58.34%
ProfServ-Trustee Fees	3,800	3,800	-	3,800	0.00%
Auditing Services	4,050	4,050	-	4,050	0.00%
Insurance - General Liability	3,500	3,500	-	3,500	0.00%
Legal Advertising	3,075	1,794	1,031	763	33.53%
Misc-Web Hosting	2,500	1,458	1,300	158	52.00%
Annual District Filing Fee	175	175	-	175	0.00%
<b>Total Administration</b>	<b>69,100</b>	<b>44,778</b>	<b>30,920</b>	<b>13,858</b>	<b>44.75%</b>
<b>Field</b>					
Contracts-Landscape	29,800	17,383	20,553	(3,170)	68.97%
Electricity - General	11,600	6,767	5,388	1,379	46.45%
R&M-Fountain	1,500	875	-	875	0.00%
R&M Lake & Pond Bank	6,000	3,500	1,125	2,375	18.75%
Mitigation Area Monitoring & Maintenance	2,700	1,575	-	1,575	0.00%
Aquatic Maintenance	16,470	9,608	9,037	571	54.87%
Aquatic Plant Replacement	2,000	1,167	-	1,167	0.00%
Misc-Contingency	75,027	43,766	1,826	41,940	2.43%
<b>Total Field</b>	<b>145,097</b>	<b>84,641</b>	<b>37,929</b>	<b>46,712</b>	<b>26.14%</b>
<b>TOTAL EXPENDITURES</b>	<b>214,197</b>	<b>129,419</b>	<b>68,849</b>	<b>60,570</b>	<b>32.14%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	79,794	149,086	69,292	0.00%
Net change in fund balance	\$ -	\$ 79,794	\$ 149,086	\$ 69,292	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>	<b>209,830</b>	<b>209,830</b>	<b>209,830</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 209,830</b>	<b>\$ 289,624</b>	<b>\$ 358,916</b>		

**Notes to the Financial Statements**

*April 30, 2024*

**General Fund**

▶ **Assets**

- **Cash and Investments** - The District has one Money Market and Checking account with Bank United.
- **Due From Other Funds** - Assessment collections due to Debt Service to be paid to trustee in May.
- **Deposits** - TECO deposits.

▶ **Liabilities**

- **Accounts Payable** - Invoices for current month not paid in current month.
- **Accrued Expenses** - Electricity.
- **Due To Other Funds** - Assessments collected by tax collector. Payments to be made to US Bank in May.

**Notes to the Financial Statements**

*April 30, 2024*

**Financial Overview / Highlights**

- ▶ Total Non-Ad valorem special assessments are 98% collected.
- ▶ General Fund expenditures are 32% of the Adopted budget.
- ▶ Significant variances explained below.

**Variance Analysis**

Account Name	Annual Budget	YTD Actual	% YTD Budget	Explanation
<b>Expenditures</b>				
<i>Field</i>				
Contracts-Landscape	\$ 29,800	\$ 20,553	69%	Scarlet Grove Landscape & Pine Lake Nursery fees YTD. Additional services in January were done.

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending April 30, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b>REVENUES</b>					
Interest - Investments	\$ -	\$ -	\$ -	\$ -	0.00%
Special Assmnts- Tax Collector	11,710	11,439	11,468	29	97.93%
<b>TOTAL REVENUES</b>	<b>11,710</b>	<b>11,439</b>	<b>11,468</b>	<b>29</b>	<b>97.93%</b>
<b>EXPENDITURES</b>					
<b>Capital Expenditures &amp; Projects</b>					
Capital Reserve	11,710	-	-	-	0.00%
<b>Total Capital Expenditures &amp; Projects</b>	<b>11,710</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>11,710</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	11,439	11,468	29	0.00%
Net change in fund balance	\$ -	\$ 11,439	\$ 11,468	\$ 29	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>	<b>10,197</b>	<b>10,197</b>	<b>10,197</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 10,197</b>	<b>\$ 21,636</b>	<b>\$ 21,665</b>		

**MIRA LAGO WEST**  
**Community Development District**

**Debt Service Schedules**

**April 30, 2024**

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending April 30, 2024

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<b>REVENUES</b>					
Interest - Investments	\$ -	\$ -	\$ 1,289	\$ 1,289	0.00%
Special Assmnts- Tax Collector	259,890	253,843	254,030	187	97.75%
Special Assmnts- Discounts	(10,396)	(10,153)	(9,865)	288	94.89%
<b>TOTAL REVENUES</b>	<b>249,494</b>	<b>243,690</b>	<b>245,454</b>	<b>1,764</b>	<b>98.38%</b>
<b>EXPENDITURES</b>					
<b>Administration</b>					
Misc-Assessment Collection Cost	5,198	5,077	4,883	194	93.94%
<b>Total Administration</b>	<b>5,198</b>	<b>5,077</b>	<b>4,883</b>	<b>194</b>	<b>93.94%</b>
<b>Debt Service</b>					
Principal Debt Retirement	180,000	-	-	-	0.00%
Interest Expense	63,909	31,955	33,048	(1,093)	51.71%
<b>Total Debt Service</b>	<b>243,909</b>	<b>31,955</b>	<b>33,048</b>	<b>(1,093)</b>	<b>13.55%</b>
<b>TOTAL EXPENDITURES</b>	<b>249,107</b>	<b>37,032</b>	<b>37,931</b>	<b>(899)</b>	<b>15.23%</b>
Excess (deficiency) of revenues Over (under) expenditures	387	206,658	207,523	865	53623.51%
<b>OTHER FINANCING SOURCES (USES)</b>					
Contribution to (Use of) Fund Balance	387	-	-	-	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>387</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Net change in fund balance	\$ 387	\$ 206,658	\$ 207,523	\$ 865	53623.51%
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>	<b>50,614</b>	<b>50,614</b>	<b>50,614</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 51,001</b>	<b>\$ 257,272</b>	<b>\$ 258,137</b>		

**MIRA LAGO WEST**  
**Community Development District**

Supporting Schedules

April 30, 2024

**Non-Ad Valorem Special Assessments - Osceola County Tax Collector  
(Monthly Collection Distributions)  
For the Fiscal Year Ending September 30, 2024**

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	ALLOCATION BY FUND		
					General Fund	General Fund Reserve	Series 2022 Debt Service Fund
<b>Assessments Levied FY 2024</b>				\$ 500,185	\$ 227,840	\$ 12,456	\$ 259,890
<b>Allocation %</b>				100%	45.55%	2.49%	51.96%
11/14/23	\$ 4,335	\$ 247	\$ 88	\$ 4,671	\$ 2,128	\$ 116	\$ 2,427
11/17/23	16,596	706	339	17,640	8,035	439	9,165
11/22/23	16,373	696	334	17,403	7,927	433	9,042
12/07/23	346,887	14,749	7,079	368,715	167,954	9,182	191,580
12/05/23	40,337	1,715	823	42,876	19,530	1,068	22,278
12/15/23	12,297	480	251	13,028	5,934	324	6,769
01/05/24	7,166	220	146	7,532	3,431	188	3,914
02/06/24	4,997	129	102	5,228	2,381	130	2,716
03/05/24	4,443	44	91	4,577	2,085	114	2,378
04/03/24	7,094	-	145	7,239	3,297	180	3,761
<b>TOTAL</b>	<b>\$ 460,525</b>	<b>\$ 18,985</b>	<b>\$ 9,398</b>	<b>\$ 488,908</b>	<b>\$ 222,703</b>	<b>\$ 12,175</b>	<b>\$ 254,030</b>
<b>% COLLECTED</b>				<b>98%</b>	<b>98%</b>	<b>98%</b>	<b>98%</b>
<b>Total O/S</b>				<b>\$ 11,277</b>	<b>\$ 5,137</b>	<b>\$ 281</b>	<b>\$ 5,859</b>

Note - Prior management company netted the General Fund's but not the DS. Assessments tie out to net amount received.



**Cash and Investment Report**

*April 30, 2024*

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>INVESTMENT TYPE</u>	<u>MATURITY</u>	<u>YIELD</u>	<u>BALANCE</u>
<b><u>GENERAL FUND</u></b>					
Checking Account - Operating	Bank United	Public Funds Checking	N/A	0.00%	\$ 90,883 <sup>1</sup>
PF Relationship Priced MMA	Bank United	Money Market	N/A	5.25%	\$ 302,131
				<b>GF Subtotal</b>	<b>\$ 393,014</b>
<b><u>Debt Service</u></b>					
Series 2022 Revenue Fund	US Bank	Global Corp Trust Svcs	N/A	5.35%	\$ 252,143
				<b>Grand Total</b>	<b>\$ 645,157</b>

(1) - Transferring \$6K to US Bank for Debt Service in May.

**MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT**

**Payment Register by Fund**

For the Period from 02/01/2024 to 04/30/2024

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>GENERAL FUND - 001</b>							
<b>CHECK # 1060</b>							
001	02/12/24	ADA SITE COMPLIANCE LLC	3103	ADA COMPLIANCE AUDIT - 1ST Q PAYMENT	Misc-Web Hosting	549915-51301	\$1,300.00
							<b>Check Total</b>
							<u>\$1,300.00</u>
<b>CHECK # 1061</b>							
001	02/12/24	BURR & FORMAN LLP	1404615	GENERAL LAND MATTERS	ProfServ-Legal Services	531023-51301	\$325.00
001	02/12/24	BURR & FORMAN LLP	1416028	GENERAL LAND MATTERS - AUG'23	ProfServ-Legal Services	531023-51301	\$260.00
							<b>Check Total</b>
							<u>\$585.00</u>
<b>CHECK # 1062</b>							
001	02/12/24	CROSSCREEK ENVIROMENTAL INC	16196	BLOCKAGE IN STORMWATER PIPING	Miscellaneous Contingency	549900-53901	\$1,750.00
							<b>Check Total</b>
							<u>\$1,750.00</u>
<b>CHECK # 1063</b>							
001	02/12/24	INFRAMARK	108658	MANAGEMENT FEES JAN 24	Adm fees for DEC	531027-51201	\$3,292.00
							<b>Check Total</b>
							<u>\$3,292.00</u>
<b>CHECK # 1064</b>							
001	02/22/24	CROSSCREEK ENVIROMENTAL INC	16204	POND #4 NEW POND SKIMMER S. END OF POND	Lake/Pond Bank Maintenance	546185-53901	\$1,125.00
							<b>Check Total</b>
							<u>\$1,125.00</u>
<b>CHECK # 1065</b>							
001	02/22/24	INFRAMARK	109149	POSTAGE FEES	Miscellaneous Contingency	549900-53901	\$3.78
001	02/22/24	INFRAMARK	110107	MANAGEMENT FEES FEB 24	Adm fees for FEB	531027-51201	\$3,292.00
							<b>Check Total</b>
							<u>\$3,295.78</u>
<b>CHECK # 1066</b>							
001	02/22/24	PINE LAKE NURSERY INC	3467	LANDSCAPE MAINT FEB '24	Contracts-Landscape	534050-53901	\$2,499.99
							<b>Check Total</b>
							<u>\$2,499.99</u>
<b>CHECK # 1067</b>							
001	02/29/24	BDI ENGINEERINNG	1356	ENGINEERING SRV 01/22-01/31/24	ProfServ-Engineering	531013-51301	\$700.00
							<b>Check Total</b>
							<u>\$700.00</u>
<b>CHECK # 1068</b>							
001	02/29/24	CROSSCREEK ENVIROMENTAL INC	16282	FEB 24 POND MAINTENANCE	Aquatic Maintenance	546995-53901	\$1,291.00
							<b>Check Total</b>
							<u>\$1,291.00</u>
<b>CHECK # 1071</b>							
001	03/07/24	INFRAMARK	110794	POSTAGE FEB 2024	Miscellaneous Contingency	549900-53901	\$3.82
001	03/07/24	INFRAMARK	111510	MAR 2024 MANAGEMENT SERVICES	ProfServ-Mgmt Consulting	531027-51201	\$3,292.00
							<b>Check Total</b>
							<u>\$3,295.82</u>
<b>CHECK # 1072</b>							
001	03/07/24	PINE LAKE NURSERY INC	3720	LANDSCAPE MAINT MAR '24	Contracts-Landscape	534050-53901	\$2,499.99
							<b>Check Total</b>
							<u>\$2,499.99</u>

**MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT**

**Payment Register by Fund**

For the Period from 02/01/2024 to 04/30/2024

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
<b>CHECK # 1073</b>								
001	03/18/24	BDI ENGINEERINNG	1422	ENGINEERING SERV THRU FEB 2024	ProfServ-Engineering	531013-51501	\$115.00	
							<b>Check Total</b>	<u>\$115.00</u>
<b>CHECK # 1074</b>								
001	03/18/24	HECTOR ORTIZ	030424	BOARD MEETING 3/4/24 - HECTOR ORTIZ	Supervisor Fees	511001-51101	\$200.00	
							<b>Check Total</b>	<u>\$200.00</u>
<b>CHECK # 1075</b>								
001	03/18/24	JENNIFER RAE PARRA	030424	BOARD MEETING 3/4/24 - JENNIFER PARRA	Supervisor Fees	511001-51101	\$200.00	
							<b>Check Total</b>	<u>\$200.00</u>
<b>CHECK # 1076</b>								
001	03/18/24	JUSTIN GOUSHAW	03024	BOARD MEETING 3/4/24 - JUSTIN GOUSHAW	Supervisor Fees	511001-51101	\$200.00	
							<b>Check Total</b>	<u>\$200.00</u>
<b>CHECK # 1077</b>								
001	03/18/24	LENNIE FINE	030424	BOARD MEETING 3/4/24 - LENNIE FINE	Supervisor Fees	511001-51101	\$200.00	
							<b>Check Total</b>	<u>\$200.00</u>
<b>CHECK # 1078</b>								
001	03/18/24	SIMON J. SCHMIEDER	030424	BOARD MEETING 3/4/24 - SIMON SCHMEIDER	Supervisor Fees	511001-51101	\$200.00	
							<b>Check Total</b>	<u>\$200.00</u>
<b>CHECK # 1079</b>								
001	03/26/24	CROSSCREEK ENVIROMENTAL INC	16697	MAR 24 POND MAINTENANCE	Aquatic Maintenance	546995-53901	\$1,291.00	
							<b>Check Total</b>	<u>\$1,291.00</u>
<b>CHECK # 1080</b>								
001	04/26/24	CROSSCREEK ENVIROMENTAL INC	16934	APR 24 POND MAINTENANCE	Aquatic Maintenance	546995-53901	\$1,291.00	
							<b>Check Total</b>	<u>\$1,291.00</u>
<b>CHECK # DD1026</b>								
001	03/26/24	TECO ACH	07815-021624	SERV PRD 10/24-11/21/23	SRVC PRD 8/23-9/22/23	543006-53901	\$467.91	
							<b>Check Total</b>	<u>\$467.91</u>
<b>CHECK # DD1027</b>								
001	03/26/24	TECO ACH	07989-021624	SERV PRD 10/24-11/21/23	SRVC PRD8/23-9/22/23	543006-53901	\$173.23	
							<b>Check Total</b>	<u>\$173.23</u>
<b>CHECK # DD1030</b>								
001	03/25/24	TECO ACH	022824-211008707989	SERV PRD 01/25-02/22/24	SRVC PRD8/23-9/22/23	543006-53901	\$345.21	
001	03/25/24	TECO ACH	000225	Credit Memo 000006	Electricity - General	543006-53901	(\$173.23)	
							<b>Check Total</b>	<u>\$171.98</u>

**MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT**

**Payment Register by Fund**

For the Period from 02/01/2024 to 04/30/2024

(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
<b>CHECK # DD1031</b>								
001	03/25/24	TECO ACH	022824-211008707815	SERV PRD 01/25-02/22/24	SRVC PRD 8/23-9/22/23	543006-53901	\$900.29	
001	03/25/24	TECO ACH	000226	Credit Memo 000007	Electricity - General	543006-53901	(\$467.91)	
							<b>Check Total</b>	<u>\$432.38</u>
<b>CHECK # DD1032</b>								
001	04/15/24	TECO ACH	04182024	Invoice 000228	Electricity - General	543006-53901	\$170.81	
							<b>Check Total</b>	<u>\$170.81</u>
<b>CHECK # DD1033</b>								
001	04/15/24	TECO ACH	07815-032824	SERV PRD 2/23-3/22/24	SRVC PRD 8/23-9/22/23	543006-53901	\$438.86	
							<b>Check Total</b>	<u>\$438.86</u>
							<b>Fund Total</b>	<u><u>\$27,186.75</u></u>

**SERIES 2022/2016 DEBT SERVICE FUND - 201**

<b>CHECK # 1070</b>								
201	03/01/24	US BANK	021624 - 2022 SERIES	TRFR FY23-24 2022 SERIES	Due From Other Funds	131000	\$233,288.18	
							<b>Check Total</b>	<u>\$233,288.18</u>
							<b>Fund Total</b>	<u><u>\$233,288.18</u></u>
							<b>Total Checks Paid</b>	<u><u>\$260,474.93</u></u>