

# **MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT**

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## **FINANCIAL STATEMENTS - AUGUST 2022**

FISCAL YEAR 2022

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PREPARED BY:

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

T: 954-658-4900 E: [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)

*Miromar Lakes Community Development District*

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*JPWard & Associates, LLC*

2301 NORTHEAST 37 STREET  
FORT LAUDERDALE,  
FLORIDA 33308

**Miromar Lakes Community Development District  
Balance Sheet  
for the Period Ending August 31, 2022**

	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	
<b>Assets</b>									
<b>Cash and Investments</b>									
General Fund - Invested Cash	\$ 722,603	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 722,603
Debt Service Fund									
Interest Account	-	-	-	112,838	-	-	-	-	112,838
Sinking Account	-	-	-	-	-	-	-	-	-
Reserve Account	-	-	458,627	-	-	-	-	-	458,627
Revenue	-	-	488,660	42,327	-	-	-	-	530,988
Prepayment Account	-	-	6,436	-	-	-	-	-	6,436
Escrow Fund Account	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-
Cost of Issuance	-	-	-	-	-	-	-	-	-
<b>Due from Other Funds</b>									
General Fund	-	-	15,485	26,330	-	-	-	-	41,815
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
<b>Market Valuation Adjustments</b>									
Accrued Interest Receivable	-	-	-	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	1,150,705	-	-	1,150,705
Amount to be Provided by Debt Service Funds	-	-	-	-	-	14,454,295	-	-	14,454,295
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	36,514,917	-	36,514,917
<b>Total Assets</b>	<b>\$ 722,603</b>	<b>\$ -</b>	<b>\$ 969,209</b>	<b>\$ 181,496</b>	<b>\$ -</b>	<b>\$ 15,605,000</b>	<b>\$ 36,514,917</b>	<b>\$ -</b>	<b>\$ 53,993,225</b>

**Miromar Lakes Community Development District**  
**Balance Sheet**  
**for the Period Ending August 31, 2022**

	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	
<b>Liabilities</b>									
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Other Funds</b>									
General Fund		-	-	-	-	-	-	-	-
Debt Service Fund(s)	41,815	-	-	-	-	-	-	-	41,815
Other Developer	-	-	-	-	-	-	-	-	-
<b>Bonds Payable</b>									
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
<b>Total Liabilities</b>	<b>\$ 41,815</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,605,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,646,815</b>
<b>Fund Equity and Other Credits</b>									
Investment in General Fixed Assets	-	-	-	-	-	-	36,514,917	-	36,514,917
<b>Fund Balance</b>									
<b>Restricted</b>									
Beginning: October 1, 2021 (Audited)	-	690,801	1,136,694	-	-	-	-	-	1,827,494
Results from Current Operations	-	(690,801)	(167,485)	181,496	-	-	-	-	(676,789)
<b>Unassigned</b>									
Beginning: October 1, 2021 (Audited)	320,696	-	-	-	-	-	-	-	-
<b>Allocation of Fund Balance</b>									
Reserve for Water Management System	105,000	-	-	-	-	-	-	-	105,000
Reserve for Disaster Relief Reserve	95,000	-	-	-	-	-	-	-	95,000
Results from Prior Year Operations	120,696	-	-	-	-	-	-	-	120,696
Results of Current Operations	360,092	-	-	-	-	-	-	-	360,092
<b>Total Fund Equity and Other Credits</b>	<b>\$ 680,788</b>	<b>\$ -</b>	<b>\$ 969,209</b>	<b>\$ 181,496</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,514,917</b>	<b>\$ -</b>	<b>\$ 38,346,410</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 722,603</b>	<b>\$ -</b>	<b>\$ 969,209</b>	<b>\$ 181,496</b>	<b>\$ -</b>	<b>\$ 15,605,000</b>	<b>\$ 36,514,917</b>	<b>\$ -</b>	<b>\$ 53,993,225</b>

**Miromar Lakes Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through August 31, 2022**

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
<b>Interest</b>														
Interest - General Checking	3	3	12	9	8	8	8	7	2	0	0	60	100	60%
<b>Special Assessment Revenue</b>														
Special Assessments - On-Roll	239	210,890	447,855	17,302	16,261	8,554	6,547	5,259	8,637	6,653	-	728,197	725,565	100%
Special Assessments - Off-Roll	34,164	-	-	34,164	-	-	34,164	-	-	34,164	-	136,655	136,655	100%
<b>Miscellaneous Revenue</b>														
Easement Encroachments	-	1,050	-	70	-	-	70	-	-	-	-	1,189	-	N/A
<b>Intragovernmental Transfer In</b>														
	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 34,406</b>	<b>\$ 211,943</b>	<b>\$ 447,868</b>	<b>\$ 51,544</b>	<b>\$ 16,269</b>	<b>\$ 8,562</b>	<b>\$ 40,788</b>	<b>\$ 5,266</b>	<b>\$ 8,639</b>	<b>\$ 40,817</b>	<b>\$ 0</b>	<b>866,101</b>	<b>\$ 862,320</b>	<b>100%</b>
<b>Expenditures and Other Uses</b>														
<b>Legislative</b>														
Board of Supervisor's - Fees	1,000	1,000	1,000	-	1,000	2,000	1,000	1,000	1,000	800	1,200	11,000	12,000	92%
Board of Supervisor's - Taxes	77	77	77	-	77	153	77	77	77	61	92	842	918	92%
<b>Executive</b>														
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	36,667	40,000	92%
<b>Financial and Administrative</b>														
Audit Services	-	-	4,100	-	-	-	-	-	-	-	-	4,100	4,100	100%
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	18,000	-	-	-	-	-	-	-	-	18,000	18,000	100%
Arbitrage	-	1,000	-	-	-	-	-	-	-	500	-	1,500	2,000	75%
Bond Re-amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Other Contractual Services</b>														
Legal Advertising	-	297	-	-	-	-	-	-	399	2,712	-	3,408	1,200	284%
Trustee Services	-	3,400	-	-	-	5,859	-	-	-	-	-	9,258	9,300	100%
Dissemination	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bond Amortization Schedules	-	250	-	-	-	-	-	-	-	-	-	250	-	N/A
Property Appraiser/Tax Collector Fees	-	1,216	-	-	-	-	-	-	-	-	-	1,216	1,300	94%
Bank Services	36	34	36	37	33	21	25	26	26	25	22	320	500	64%
<b>Travel and Per Diem</b>														
	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Communications &amp; Freight Services</b>														
Postage, Freight & Messenger	-	133	64	-	80	74	140	84	64	64	285	989	800	124%
<b>Insurance</b>														
	-	7,170	-	-	-	-	-	-	-	-	-	7,170	7,000	102%
<b>Printing &amp; Binding</b>														
	-	635	-	-	263	573	340	223	-	202	-	2,235	2,200	102%
<b>Website Maintenance</b>														
	50	50	50	-	50	50	-	-	-	-	300	550	1,200	46%
<b>Office Supplies</b>														
	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Subscription &amp; Memberships</b>														
	-	175	-	-	-	-	-	-	-	-	-	175	175	100%

Prepared by:

**JPWARD and Associates, LLC**

**Miromar Lakes Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through August 31, 2022**

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Legal Services</b>														
Legal - General Counsel	-	4,388	-	1,138	-	-	1,045	560	595	-	3,953	11,678	15,000	78%
Legal - Encroachments	-	-	-	-	1,358	-	1,212	381	19	-	-	2,970	-	N/A
<b>Other General Government Services</b>														
Engineering Services - General Fund	-	1,898	-	-	-	-	-	-	-	-	15,954	17,851	5,000	357%
Asset Maps/Cost Estimates	-	-	-	-	-	-	-	-	-	-	-	-	2,500	0%
Asset Administrative Services	-	833	833	-	833	1,667	833	833	833	-	833	7,500	10,000	75%
Reserve Analysis	-	7,250	-	-	-	-	-	-	-	-	-	7,250	-	N/A
Encroachment Agreements	-	-	618	-	-	-	-	-	-	-	1,203	1,820	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Sub-Total:</b>	<b>4,496</b>	<b>33,138</b>	<b>28,111</b>	<b>4,508</b>	<b>7,026</b>	<b>13,730</b>	<b>8,005</b>	<b>6,517</b>	<b>6,346</b>	<b>7,697</b>	<b>27,174</b>	<b>146,747</b>	<b>133,193</b>	<b>110%</b>
<b>Stormwater Management Services</b>														
Professional Services														
Asset Management	-	2,983	2,983	-	2,983	5,967	2,983	2,984	2,983	2,983	2,983	29,834	35,800	83%
NPDES	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Mitigation Monitoring	-	2,393	-	-	-	850	-	-	-	833	-	4,076	-	N/A
Utility Services														
Electric - Aeration Systems	-	764	-	546	550	553	1,191	583	501	-	599	5,287	4,800	110%
Repairs & Maintenance														
Lake System														
Aquatic Weed Control	-	5,438	4,752	-	10,940	4,752	10,496	-	9,395	4,895	4,895	55,561	76,000	73%
Lake Bank Maintenance	-	-	-	-	-	-	4,001	-	-	-	3,228	7,229	3,000	241%
Water Quality Testing	-	-	4,660	-	-	-	-	4,660	-	-	-	9,320	14,300	65%
Water Control Structures	-	4,500	-	-	-	-	4,000	7,800	-	-	32,600	48,900	25,000	196%
Grass Carp Installation	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Litoral Shelf Barrier/Replanting	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Cane Toad Removal	-	3,300	3,000	-	2,900	6,300	3,600	3,600	3,600	3,600	600	30,500	36,000	85%
Midge Fly Control	-	-	-	-	-	9,150	-	-	10,150	-	-	19,300	19,600	98%
Aeration System	-	750	1,444	-	-	-	-	-	-	-	773	2,966	12,000	25%
Fish Re-Stocking	-	-	-	-	-	-	-	-	-	-	5,768	5,768	-	N/A
Wetland System														
Routine Maintenance	-	3,134	4,803	-	6,268	4,134	3,228	-	3,228	3,228	3,000	31,023	48,100	64%
Water Quality Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay														
Aeration Systems	-	-	1,331	-	5,050	-	4,710	-	-	-	-	11,092	16,000	69%
Littortal Shelf Replanting/Barrier	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Lake Bank Restoration	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Turbidity Screens	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	500	600	-	1,400	2,050	52,756	11,175	28,025	1,000	900	98,406	118,800	83%

Prepared by:  
**JPWARD and Associates, LLC**

Unaudited

**Miromar Lakes Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through August 31, 2022**

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	108,000	0%
<b>Sub-Total:</b>	<b>-</b>	<b>23,762</b>	<b>23,573</b>	<b>546</b>	<b>30,092</b>	<b>33,755</b>	<b>86,965</b>	<b>30,801</b>	<b>57,882</b>	<b>16,539</b>	<b>55,346</b>	<b>359,262</b>	<b>520,400</b>	<b>69%</b>
<b>Other Current Charges</b>														
Hendry County - Panther Habitat Taxes	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
<b>Reserves for General Fund</b>														
Water Management System	-	-	-	-	-	-	-	-	-	-	-	-	105,000	0%
Disaster Relief Reserve	-	-	-	-	-	-	-	-	-	-	-	-	95,000	0%
<b>Sub-Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,500</b>	<b>0%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 4,496</b>	<b>\$ 56,900</b>	<b>\$ 51,685</b>	<b>\$ 5,053</b>	<b>\$ 37,118</b>	<b>\$ 47,485</b>	<b>\$ 94,970</b>	<b>\$ 37,318</b>	<b>\$ 64,227</b>	<b>\$ 24,237</b>	<b>\$ 82,520</b>	<b>\$ 506,009</b>	<b>\$ 854,093</b>	<b>59%</b>
Net Increase/ (Decrease) in Fund Balance	29,910	155,043	396,183	46,490	(20,850)	(38,923)	(54,182)	(32,052)	(55,589)	16,580	(82,520)	360,092	8,227	
Fund Balance - Beginning	320,696	350,606	505,649	901,833	948,323	927,473	888,550	834,368	802,316	746,727	763,308	320,696	320,696	
<b>Fund Balance - Ending</b>	<b>\$ 350,606</b>	<b>\$ 505,649</b>	<b>\$ 901,833</b>	<b>\$ 948,323</b>	<b>\$ 927,473</b>	<b>\$ 888,550</b>	<b>\$ 834,368</b>	<b>\$ 802,316</b>	<b>\$ 746,727</b>	<b>\$ 763,308</b>	<b>\$ 680,788</b>	<b>680,788</b>	<b>\$ 328,923</b>	

**Miromar Lakes Community Development District**  
**Debt Service Fund - Series 2012 Bonds**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through August 31, 2022**

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 79,641	0%
<b>Interest Income</b>														
Reserve Account	(10,240)	-	-	-	13,508	2	-	-	-	-	-	3,270	7,200	45%
Prepayment Account	-	0	0	0	-	0	-	-	-	-	-	1	-	N/A
Revenue Account	1	1	0	0	4	6	-	-	-	-	-	13	100	13%
Interest Account	-	-	-	-	0	-	-	-	-	-	-	0	-	N/A
<b>Special Assessment Revenue</b>														
Special Assessments - On-Roll	306	270,220	573,853	22,169	20,836	10,961	-	-	-	-	-	898,346	929,731	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Net Inc (Dec) Fair Value Investments</b>														
Refunding Bond Proceeds - 2022 Refinance	-	-	-	-	-	6,713,851	-	-	-	-	-	6,713,851	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ (9,932)</b>	<b>\$ 270,222</b>	<b>\$ 573,853</b>	<b>\$ 22,170</b>	<b>\$ 34,348</b>	<b>\$ 6,724,820</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>7,615,481</b>	<b>\$ 1,016,672</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>														
<b>Debt Service</b>														
<b>Principal Debt Service - Mandatory</b>														
Series 2012 Bonds	-	-	-	-	-	-	-	7,665,000	-	-	-	7,665,000	\$ 525,000	1460%
<b>Principal Debt Service - Early Redemptions</b>														
Series 2012 Bonds	-	85,000	-	-	-	-	-	-	-	-	-	85,000	85,000	100%
<b>Interest Expense</b>														
Series 2012 Bonds	-	206,956	-	-	-	-	-	204,684	-	-	-	411,641	412,031	100%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	144,641	-	-	-	-	-	144,641	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 291,956</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 144,641</b>	<b>\$ -</b>	<b>\$ 7,869,684</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>8,306,282</b>	<b>\$ 1,022,031</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	(9,932)	(21,734)	573,853	22,170	34,348	6,580,179	-	(7,869,684)	-	-	-	(690,801)	(5,359)	
Fund Balance - Beginning	690,801	680,868	659,134	1,232,987	1,255,157	1,289,505	7,869,684	7,869,684	-	-	-	690,801	870,552	
<b>Fund Balance - Ending</b>	<b>\$ 680,868</b>	<b>\$ 659,134</b>	<b>\$ 1,232,987</b>	<b>\$ 1,255,157</b>	<b>\$ 1,289,505</b>	<b>\$ 7,869,684</b>	<b>\$ 7,869,684</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 865,193</b>	



**Miromar Lakes Community Development District**  
**Debt Service Fund - Series 2015 Bonds**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through August 31, 2022**

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>														
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 193,689	0%
<b>Interest Income</b>														
Reserve Account	(11,275)	0	0	0	0	0	15,233	2	113	250	429	4,753	12,000	40%
Interest Account	-	-	-	-	-	-	0	0	0	-	-	0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	0	0	-	-	0	-	N/A
Prepayment Account	1	1	-	-	-	-	-	0	2	4	6	13	-	N/A
Revenue Account	3	3	2	2	4	4	4	4	117	266	457	865	20	4327%
<b>Special Assessment Revenue</b>														
Special Assessments - On-Roll	180	158,919	337,489	13,038	12,254	6,446	4,933	3,963	6,509	5,014	-	548,744	546,703	100%
Special Assessments - Off-Roll	-	-	-	-	-	-	352,264	-	-	-	-	352,264	352,264	100%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Net Inc (Dec) Fair Value Investments</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Operating Transfers In (From Other Funds)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Bond Proceeds</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ (11,091)</b>	<b>\$ 158,923</b>	<b>\$ 337,491</b>	<b>\$ 13,040</b>	<b>\$ 12,258</b>	<b>\$ 6,450</b>	<b>\$ 372,435</b>	<b>\$ 3,969</b>	<b>\$ 6,740</b>	<b>\$ 5,533</b>	<b>\$ 893</b>	<b>\$ 906,640</b>	<b>\$ 1,104,676</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>														
<b>Debt Service</b>														
<b>Principal Debt Service - Mandatory</b>														
Series 2015 Bonds	-	-	-	-	-	-	-	460,000	-	-	-	460,000	\$ 460,000	100%
<b>Principal Debt Service - Early Redemptions</b>														
Series 2015 Bonds	-	155,000	-	-	-	-	-	-	-	-	-	155,000	200,000	78%
<b>Interest Expense</b>														
Series 2015 Bonds	-	231,500	-	-	-	-	-	227,625	-	-	-	459,125	453,000	101%
<b>Original Issue Discount</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 386,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 687,625</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,074,125</b>	<b>\$ 1,113,000</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	(11,091)	(227,577)	337,491	13,040	12,258	6,450	372,435	(683,656)	6,740	5,533	893	(167,485)	(8,324)	
Fund Balance - Beginning	1,136,694	1,125,602	898,025	1,235,517	1,248,557	1,260,815	1,267,265	1,639,699	956,043	962,783	968,316	1,136,694	-	
<b>Fund Balance - Ending</b>	<b>\$ 1,125,602</b>	<b>\$ 898,025</b>	<b>\$ 1,235,517</b>	<b>\$ 1,248,557</b>	<b>\$ 1,260,815</b>	<b>\$ 1,267,265</b>	<b>\$ 1,639,699</b>	<b>\$ 956,043</b>	<b>\$ 962,783</b>	<b>\$ 968,316</b>	<b>\$ 969,209</b>	<b>\$ 969,209</b>	<b>\$ (8,324)</b>	

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

Description	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>									
Reserve Account	-	-	-	-	-	-	-	-	N/A
Interest Account	-	0	0	0	0	0	2	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	-	0	0	0	0	-	N/A
Escrow Fund Account	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>									
Special Assessments - On-Roll	-	8,388	6,738	11,067	8,525	-	34,719	-	N/A
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	N/A
<b>Net Inc (Dec) Fair Value Investments</b>									
Operating Transfers In (From Other Funds)	144,641	-	-	-	2,134	-	146,775	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 144,641</b>	<b>\$ 8,389</b>	<b>\$ 6,739</b>	<b>\$ 11,067</b>	<b>\$ 10,659</b>	<b>\$ 1</b>	<b>\$ 181,496</b>	<b>\$ -</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>									
<b>Debt Service</b>									
<b>Principal Debt Service - Mandatory</b>									
Series 2022 Bonds	-	-	-	-	-	-	-	\$ -	N/A
<b>Principal Debt Service - Early Redemptions</b>									
Series 2022 Bonds	-	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>									
Series 2022 Bonds	-	-	-	-	-	-	-	-	N/A
<b>Original Issue Discount</b>									
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	144,641	8,389	6,739	11,067	10,659	1	181,496	-	
Fund Balance - Beginning	-	144,641	153,030	159,769	170,836	181,495	-	-	
<b>Fund Balance - Ending</b>	<b>\$ 144,641</b>	<b>\$ 153,030</b>	<b>\$ 159,769</b>	<b>\$ 170,836</b>	<b>\$ 181,495</b>	<b>\$ 181,496</b>	<b>181,496</b>	<b>\$ -</b>	

**Miromar Lakes Community Development District**  
**Capital Project Fund - Series 2022**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through August 31, 2022**

Description	March	April	May	June	July	August	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
<b>Interest Income</b>								
Construction Account	-	-	-	-	-	-	-	-
Cost of Issuance	-	0	0	0	0	-	0	-
<b>Refunding Bond Proceeds (2012 Bonds)</b>	246,149	-	-	-	-	-	246,149	-
<b>Contributions from Private Sources</b>	-	-	-	-	-	-	-	-
<b>Operating Transfers In (From Other Funds)</b>	-	-	-	-	-	-	-	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 246,149</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 246,149</b>	<b>\$ -</b>
<b>Expenditures and Other Uses</b>								
<b>Executive</b>								
Professional Management	5,000	-	-	-	-	-	\$ 5,000	\$ -
Assessment Roll Services	5,000	-	-	-	-	-	\$ 5,000	\$ -
<b>Other Contractual Services</b>								
Trustee Services	5,975	-	-	-	-	-	\$ 5,975	\$ -
Postage and Freight	-	-	-	-	550	-	\$ 550	\$ -
<b>Printing &amp; Binding</b>	-	-	-	-	-	-	\$ -	\$ -
<b>Legal Services</b>								
Legal - Series 2022 Bonds	93,750	-	-	-	-	-	\$ 93,750	-
<b>Payment to Refunded Bonds Escrow Agent</b>								
2022 Refinance	133,740	-	-	-	-	-	\$ 133,740	-
<b>Capital Outlay</b>								
Water-Sewer Combination-Construction	-	-	-	-	-	-	\$ -	\$ -
Stormwater Mgmt-Construction	-	-	-	-	-	-	\$ -	\$ -
Off-Site Improvements-CR 951 Extension	-	-	-	-	-	-	\$ -	\$ -
<b>Construction in Progress</b>	-	-	-	-	-	-	\$ -	-
<b>Cost of Issuance</b>								
Series 2022 Bonds	-	-	-	-	-	-	-	\$ -
<b>Underwriter's Discount</b>	-	-	-	-	-	-	\$ -	-
<b>Operating Transfers Out (To Other Funds)</b>	\$ -	\$ -	\$ -	\$ -	2,134	-	\$ 2,134	-
<b>Total Expenditures and Other Uses:</b>	<b>\$ 243,465</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,684</b>	<b>\$ -</b>	<b>\$ 246,149</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	\$ 2,684	\$ 0	\$ 0	\$ 0	\$ (2,684)	\$ -	\$ -	-
Fund Balance - Beginning	\$ -	\$ 2,684	\$ 2,684	\$ 2,684	\$ 2,684	\$ -	-	-
<b>Fund Balance - Ending</b>	<b>\$ 2,684</b>	<b>\$ 2,684</b>	<b>\$ 2,684</b>	<b>\$ 2,684</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>