

# Miromar Lakes

Community Development District

*Financial Statements*  
January 31, 2026

*JPWard and Associates, LLC*  
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**Miromar Lakes Community Development District**  
**Balance Sheet**  
**for the Period Ending January 31, 2026**

	Governmental Funds			Capital Project Fund	Account Groups		Totals (Memorandum Only)		
	General Fund	Debt Service Funds	Series 2025		Series 2025	General Long Term Debt			
<b>Assets</b>									
<b>Cash and Investments</b>									
General Fund									
Truist - Checking Account	\$ 494,908						494,908		
FMIT - Investment Account	2,379,764		-		-	-	2,379,764		
Debt Service Fund									
Interest Account	-	-	247		-	-	247		
Reserve Account	-	-	30,000		-	-	30,000		
Revenue	-	868,649	500,656		-	-	1,369,305		
Prepayment Account	-	-	1,290		-	-	1,290		
Accounts Receivable	164	-	-		-	-	164		
Due from Other Funds									
General Fund	-	-	-		-	-	-		
Debt Service Fund(s)	-	-	-		-	-	-		
Due from Other Governments	-	-	-		-	-	-		
Amount Available in Debt Service Funds	-	-	-		1,400,842	-	1,400,842		
Amount to be Provided by Debt Service Funds	-	-	-		9,889,158	-	9,889,158		
Investment in General Fixed Assets (net of depreciation)	-	-	-		-	32,970,659	32,970,659		
<b>Total Assets</b>	<b>\$ 2,874,836</b>	<b>\$ 868,649</b>	<b>\$ 532,193</b>	<b>\$ -</b>	<b>\$ 11,290,000</b>	<b>\$ 32,970,659</b>	<b>\$ 48,536,337</b>		

**Miromar Lakes Community Development District**  
**Balance Sheet**  
**for the Period Ending January 31, 2026**

	Governmental Funds				Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds	Capital Project Fund	General Long Term Debt	General Fixed Assets		
<b>Liabilities</b>							
<b>Accounts Payable</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Other Funds</b>							
General Fund	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-
<b>Bonds Payable</b>							
<b>Current Portion (Due within 12 months)</b>							
Series 2022	-	-	-	-	665,000	-	665,000
Series 2025	-	-	-	-	490,000	-	490,000
<b>Long Term</b>							
Series 2022	-	-	-	-	4,390,000	-	4,390,000
Series 2025	-	-	-	-	5,745,000	-	5,745,000
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,290,000</b>	<b>\$ -</b>	<b>\$ 11,290,000</b>
<b>Fund Equity and Other Credits</b>							
<b>Investment in General Fixed Assets</b>	-	-	-	-	-	32,970,659	32,970,659
<b>Fund Balance</b>	-	-	-	-	-	-	-
<b>Restricted</b>							
<b>Beginning: October 1, 2025 (Unaudited)</b>	-	207,195	256,535	1,273	-	-	465,003
Results from Current Operations	-	661,454	275,658	(1,273)	-	-	935,839
<b>Unassigned</b>							
<b>Beginning: October 1, 2025 (Unaudited)</b>	2,030,065	-	-	-	-	-	-
<b>Allocation of Fund Balance</b>							
System-Wide Reserves	1,823,744	-	-	-	-	-	1,823,744
Reserve For First Three Months Operations	286,996	-	-	-	-	-	286,996
<b>Results of Current Operations</b>	764,096	-	-	-	-	-	764,096
<b>Total Fund Equity and Other Credits</b>	<b>\$ 2,874,836</b>	<b>\$ 868,649</b>	<b>\$ 532,193</b>	<b>\$ -</b>	<b>\$</b>	<b>\$ 32,970,659</b>	<b>\$ 37,246,337</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 2,874,836</b>	<b>\$ 868,649</b>	<b>\$ 532,193</b>	<b>\$ -</b>	<b>\$ 11,290,000</b>	<b>\$ 32,970,659</b>	<b>\$ 48,536,337</b>

Prepared by:

**JPWARD and Associates, LLC**

**Miromar Lakes Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through January 31, 2026**

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
<b>Interest</b>				
Interest - FMIT	6,721	25,747	-	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	139,174	876,143	1,005,640	87%
Special Assessments - Off-Roll	45,642	91,285	182,569	50%
<b>Other Fees and Charges</b>				
Discount for Early Payment	-	-	(40,226)	0%
<b>Intragovernmental Transfer In</b>				
<b>Total Revenue and Other Sources:</b>	<b>\$ 191,538</b>	<b>\$ 993,175</b>	<b>\$ 1,147,983</b>	<b>87%</b>
<b>Expenditures and Other Uses</b>				
<b>Legislative</b>				
Board of Supervisor's Fees	1,000	3,600	12,000	30%
<b>Executive</b>				
Professional Management	3,859	15,435	46,305	33%
<b>Financial and Administrative</b>				
Audit Services	-	4,000	4,000	100%
Assessment Roll Services	1,500	6,000	18,000	33%
Arbitrage	-	-	1,000	0%
<b>Communications &amp; Freight Services</b>				
Postage, Freight & Messenger	160	319	1,000	32%
Website Maintenance	-	-	2,400	0%
<b>Other Contractual Services</b>				
Legal Advertising	259	259	3,500	7%
Trustee Services	-	-	9,998	0%
Dissemination	-	875	-	0%
Property Appraiser/Tax Collector Fees	-	1,299	1,300	100%
Bank Services	41	331	250	132%
<b>Insurance</b>				
-	-	19,162	18,805	102%
<b>Printing &amp; Binding</b>				
-	-	-	2,000	0%
<b>Subscription &amp; Memberships</b>				
-	-	175	175	100%
<b>Legal Services</b>				
Legal - General Counsel	-	138	20,000	1%
Legal - Other	-	593	-	0%
<b>Other General Government Services</b>				
Engineering Services - General Services	68	1,632	15,000	11%
Asset Administrative Services	-	-	17,500	0%
<b>Emergency &amp; Disaster Relief Services</b>				
<b>Sub-Total:</b>	<b>6,886</b>	<b>53,817</b>	<b>173,233</b>	<b>31%</b>

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**JPWARD and Associates, LLC**

Unaudited

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**Miromar Lakes Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through January 31, 2026**

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Stormwater Management Services</b>				
<b>Professional Services</b>				
Asset Management	6,233	17,715	80,000	22%
NPDES	-	2,195	3,500	63%
Electric - Aeration Systems	668	2,581	6,500	40%
<b>Repairs &amp; Maintenance</b>				
<b>Lake System</b>				
Aquatic Weed Control	5,909	17,727	85,000	21%
Litoral Shelf Barrier Plantings	-	-	20,000	0%
Lake Bank Maintenance	-	-	2,500	0%
Water Quality Testing	-	-	19,000	0%
Water Control Structures	-	-	125,000	0%
Cane Toad Removal	840	8,400	39,000	22%
Apple Snail Treatment	-	-	2,000	0%
Midge Fly Control	-	-	25,000	0%
Aeration System	-	5,042	10,000	50%
Fish Re-Stocking	618	22,511	90,000	25%
Contingencies	-	-	20,875	0%
<b>Wetland System</b>				
Routine Maintenance	-	12,259	47,000	26%
Contingencies	-	-	2,350	0%
<b>Capital Outlay</b>				
Lake Bank Restoration	-	1,956	120,000	2%
Video Stormwater Pipes/Repairs	-	4,200	35,000	12%
<b>Sub-Total:</b>	<b>14,267</b>	<b>94,587</b>	<b>732,725</b>	<b>13%</b>
<b>Reserve Allocations</b>				
Capital/Operations	20,169	80,675	242,025	33%
<b>Sub-Total:</b>	<b>20,169</b>	<b>80,675</b>	<b>242,025</b>	<b>33%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 41,321</b>	<b>\$ 229,079</b>	<b>\$ 1,147,983</b>	<b>20%</b>
Net Increase/ (Decrease) in Fund Balance	150,216	764,096	(0)	
Fund Balance - Beginning	2,704,451	2,030,065	2,030,065	
Extraordinary Cap/Oper Reserve Additions	20,169	80,675	242,025	
<b>Fund Balance - Ending</b>	<b>\$ 2,874,836</b>	<b>\$ 2,874,836</b>	<b>\$ 2,272,090</b>	

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**Miromar Lakes Community Development District**  
**Debt Service Fund - Series 2022 Bonds**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2026**

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Revenue Account	1,438	3,080	16,179	19%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	115,642	727,271	834,742	87%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(33,450)	0%
<b>Operating Transfers In (From Other Funds)</b>	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 117,080</b>	<b>\$ 730,351</b>	<b>\$ 817,471</b>	<b>89%</b>
 <b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2022 Bonds	-	-	665,000	0%
<b>Interest Expense</b>				
Series 2022 Bonds	-	68,897	137,794	50%
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 68,897</b>	<b>\$ 802,794</b>	<b>9%</b>
 Net Increase/ (Decrease) in Fund Balance	117,080	661,454	14,677	
Fund Balance - Beginning	751,569	207,195	207,195	
<b>Fund Balance - Ending</b>	<b>\$ 868,649</b>	<b>\$ 868,649</b>	<b>\$ 221,873</b>	

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**Miromar Lakes Community Development District**  
**Debt Service Fund - Series 2025 Bonds**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2026**

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	91	386	18,264	2%
Interest Account	1	247	28,599	1%
Prepayment Account	4	12	-	0%
Revenue Account	1,183	3,376	-	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	(178,957)	455,677	863,615	53%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(32,298)	0%
<b>Operating Transfers In (From Other Funds)</b>	-	1,277	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ (177,678)</b>	<b>\$ 460,976</b>	<b>\$ 878,179</b>	<b>52%</b>
 <b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2025 Bonds	-	-	490,000	0%
<b>Interest Expense</b>				
Series 2025 Bonds	-	185,318	341,193	54%
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 185,318</b>	<b>\$ 831,193</b>	<b>22%</b>
 Net Increase/ (Decrease) in Fund Balance	(177,678)	275,658	46,986	
Fund Balance - Beginning	709,871	256,535	256,535	
<b>Fund Balance - Ending</b>	<b>\$ 532,193</b>	<b>\$ 532,193</b>	<b>\$ 303,521</b>	

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Unaudited

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**Miromar Lakes Community Development District**  
**Capital Project Fund - Series 2025**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2026**

<b>Description</b>	<b>January</b>	<b>Year to Date</b>	<b>Total Annual Budget</b>
<b>Revenue and Other Sources</b>			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	- -	- -	- -
Cost of Issuance	- -	4	- -
Operating Transfers In (From Other Funds)	- -	- -	- -
<b>Total Revenue and Other Sources:</b>	<b>\$ -</b>	<b>\$ 4</b>	<b>\$ -</b>
<b>Expenditures and Other Uses</b>			
Capital Outlay			
Operating Transfers Out (To Other Funds)	- -	1,277	- -
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 1,277</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	- -	(1,273)	- -
Fund Balance - Beginning	- -	1,273	- -
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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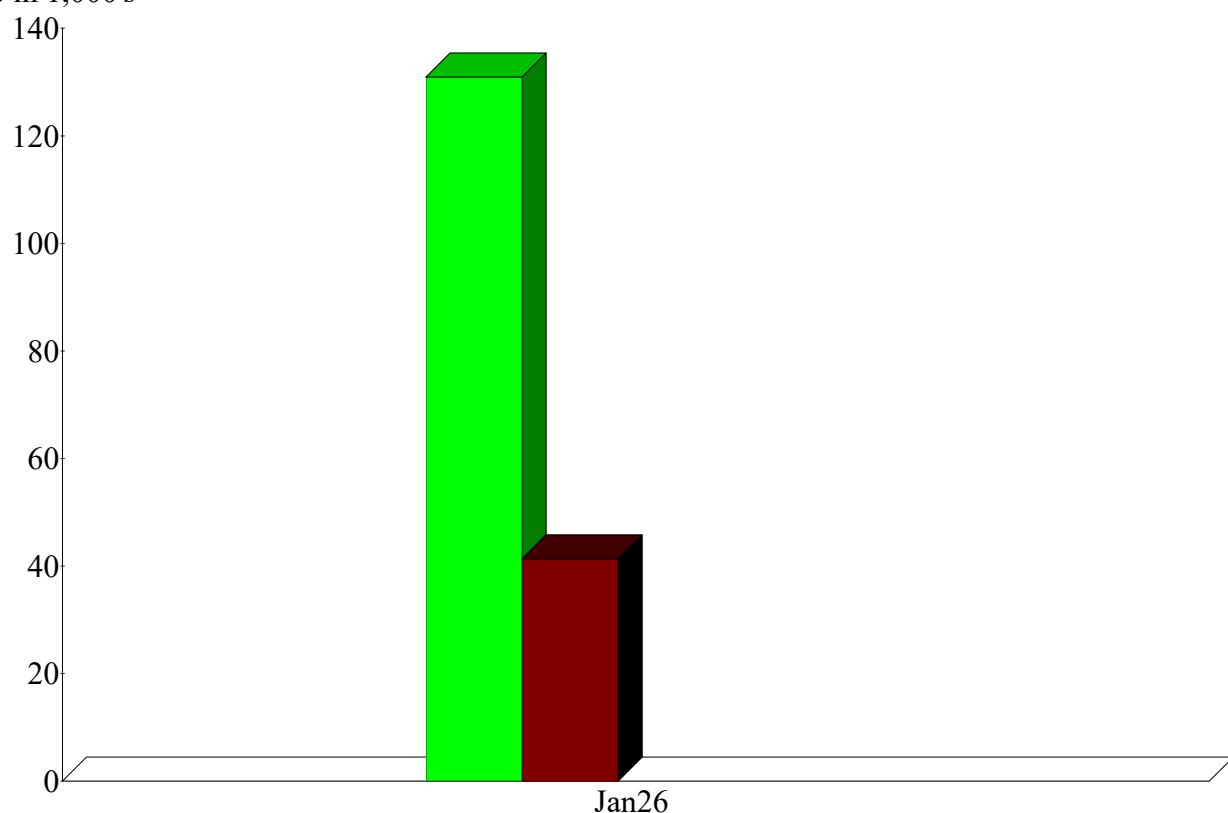
# Miromar Lakes Community Development District

## Income and Expense by Month

January 2026

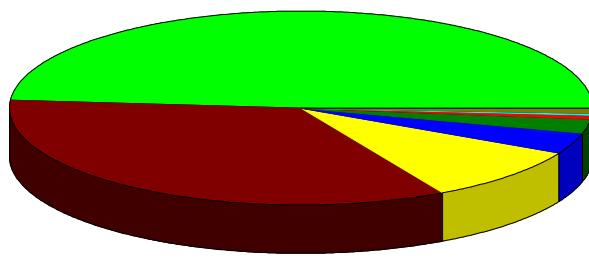
Income  
Expense

\$ in 1,000's



## Expense Summary January 2026

9099000 · Reserve Allocations	48.81%
5380000 · Stormwater Management Service	34.53
5120000 · Executive	9.34
5130000 · Financial and Administrative	3.63
5110000 · Legislative	2.42
5133400 · Other Contractual Services	0.73
5134100 · Communications & Freight Serv.	0.39
5190000 · Other General Government Serv.	0.16
<b>Total</b>	<b>\$41,321.44</b>



By Account