

Miromar Lakes

Community Development District

Financial Statements January 31, 2026

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Miromar Lakes Community Development District

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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)
	Debt Service Funds					General Long Term Debt	General Fixed Assets	
	General Fund	Series 2022	Series 2025	Series 2025				
Assets								
Cash and Investments								
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
Total Assets	\$ 2,874,836	\$ 868,649	\$ 532,193	\$ -	\$ 11,290,000	\$ 32,970,659	\$ -	\$ 48,536,337

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

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

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
Stormwater Management Services				
Professional Services				
Asset Management	6,233	17,715	80,000	22%
NPDES	-	2,195	3,500	63%
Electric - Aeration Systems	668	2,581	6,500	40%
Repairs & Maintenance				
Lake System				
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%
Wetland System				
Routine Maintenance	-	12,259	47,000	26%
Contingencies	-	-	2,350	0%
Capital Outlay				
Lake Bank Restoration	-	1,956	120,000	2%
Video Stormwater Pipes/Repairs	-	4,200	35,000	12%
Sub-Total:	14,267	94,587	732,725	13%
Reserve Allocations				
Capital/Operations	20,169	80,675	242,025	33%
Sub-Total:	20,169	80,675	242,025	33%
Total Expenditures and Other Uses:	\$ 41,321	\$ 229,079	\$ 1,147,983	20%
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	
Fund Balance - Ending	\$ 2,874,836	\$ 2,874,836	\$ 2,272,090	

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

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

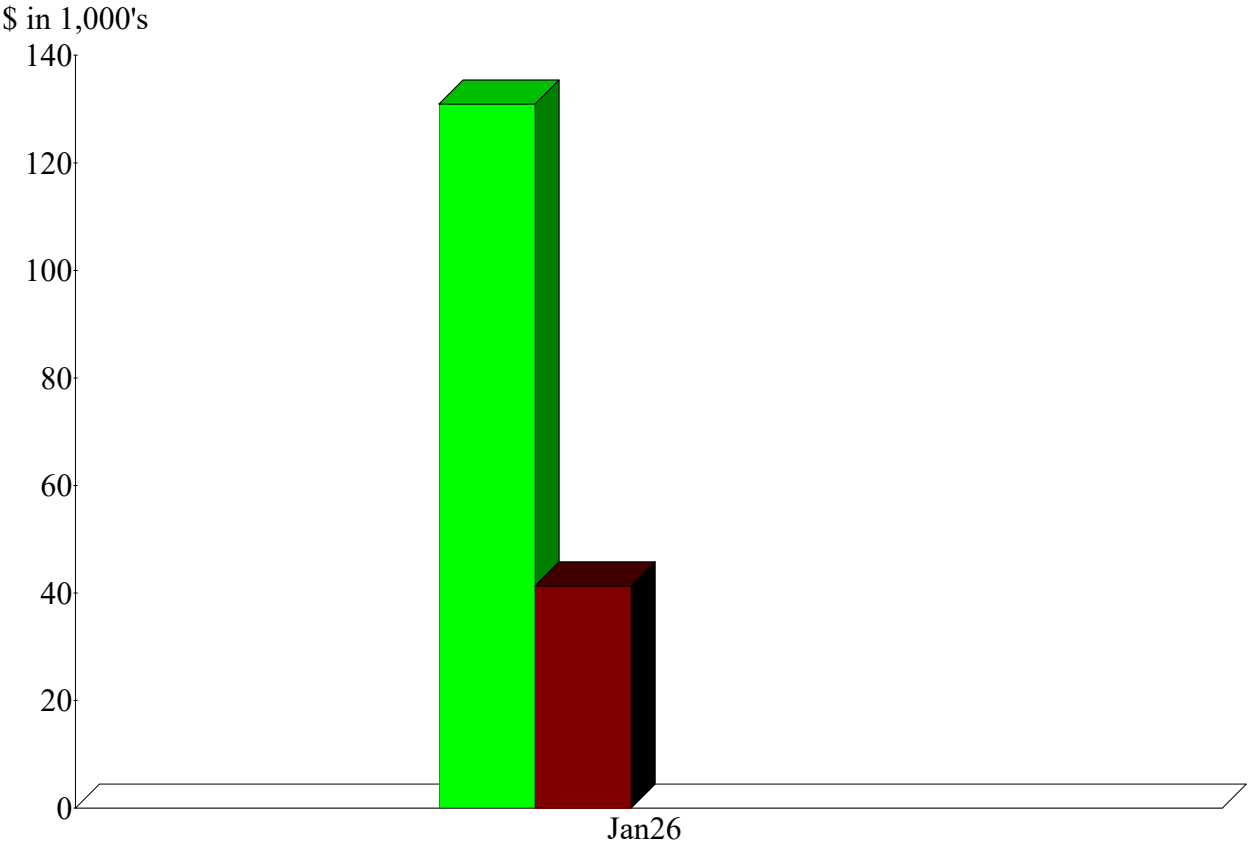
Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	91	386	18,264	2%
Interest Account	1	247	28,599	1%
Prepayment Account	4	12	-	0%
Revenue Account	1,183	3,376	-	0%
Special Assessment Revenue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

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

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

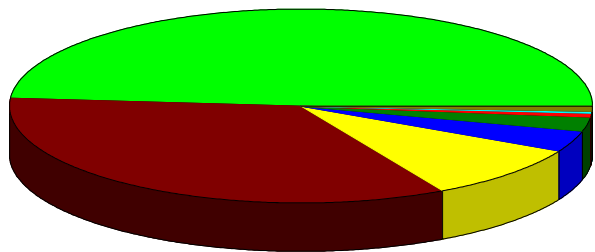
Miromar Lakes Community Development District

Income and Expense by Month
January 2026



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
Total	\$41,321.44



By Account