

Miromar Lakes

Community Development District

Financial Statements
March 31, 2026

JPWard and Associates, LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900

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**Miromar Lakes Community Development District
Balance Sheet
for the Period Ending March 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			
Assets							
Cash and Investments							
General Fund							
Truist - Checking Account	\$ 371,623						371,623
FMIT - Investment Account	2,387,837	-	-	-	-	-	2,387,837
Debt Service Fund							
Interest Account	-	-	248	-	-	-	248
Reserve Account	-	-	30,000	-	-	-	30,000
Revenue	-	912,025	857,641	-	-	-	1,769,666
Prepayment Account	-	-	1,277	-	-	-	1,277
Accounts Receivable	-	-	-	-	-	-	-
Due from Other Funds							
General Fund	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	1,801,191	-	1,801,191
Amount to be Provided by Debt Service Funds	-	-	-	-	9,488,809	-	9,488,809
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	32,970,659	32,970,659
Total Assets:	\$ 2,759,460	\$ 912,025	\$ 889,166	\$ -	\$ 11,290,000	\$ 32,970,659	\$ 48,821,310

Miromar Lakes Community Development District
Balance Sheet
for the Period Ending March 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	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>\$ -</u>	<u>\$ 11,290,000</u>	<u>\$ -</u>	<u>\$ 11,290,000</u>	<u>\$ -</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	-	704,829	632,632	(1,273)	-	-	-	1,336,189	-
Unassigned									
Beginning: October 1, 2025 (Unaudited)	2,030,065	-	-	-	-	-	-	-	-
Allocation of Fund Balance									
System-Wide Reserves	1,864,082	-	-	-	-	-	-	1,864,082	-
Reserve For First Three Months Operations	286,996	-	-	-	-	-	-	286,996	-
Results of Current Operations	608,383	-	-	-	-	-	-	608,383	-
Total Fund Equity and Other Credits:	<u>\$ 2,759,460</u>	<u>\$ 912,025</u>	<u>\$ 889,167</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,970,659</u>	<u>\$ 37,531,311</u>	<u>\$ -</u>
Total Liabilities, Fund Equity and Other Credits:	<u>\$ 2,759,460</u>	<u>\$ 912,025</u>	<u>\$ 889,167</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,290,000</u>	<u>\$ 32,970,659</u>	<u>\$ 48,821,311</u>	<u>\$ -</u>

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

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Interest - FMIT	861	33,820	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	14,329	922,803	1,005,640	92%
Special Assessments - Off-Roll	-	91,285	182,569	50%
Other Fees and Charges				
Discount for Early Payment	-	-	(40,226)	0%
Intragovernmental Transfer In				
	-	-	-	
Total Revenue and Other Sources:	\$ 15,190	\$ 1,047,908	\$ 1,147,983	91%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	1,000	5,600	12,000	47%
Executive				
Professional Management	3,859	23,153	46,305	50%
Financial and Administrative				
Audit Services	-	4,000	4,000	100%
Assessment Roll Services	1,500	9,000	18,000	50%
Arbitrage	-	-	1,000	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	402	1,000	40%
Website Maintenance	-	1,200	2,400	50%
Other Contractual Services				
Legal Advertising	-	259	3,500	7%
Trustee Services	-	-	9,998	0%
Dissemination	-	875	-	0%
Property Appraiser/Tax Collector Fees	-	1,299	1,300	100%
Bank Services	-	422	250	169%
Insurance				
	-	19,162	18,805	102%
Printing & Binding				
	342	342	2,000	17%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
Legal - General Counsel	395	1,323	20,000	7%
Other General Government Services				
Engineering Services - General Services	595	3,011	15,000	20%
Asset Administrative Services	-	-	17,500	0%
Sub-Total:	7,691	70,221	173,233	41%

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

Description	March	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Professional Services				
Asset Management	6,455	30,912	80,000	39%
NPDES	32	2,227	3,500	64%
Electric - Aeration Systems	571	3,806	6,500	59%
Repairs & Maintenance				
Lake System				
Aquatic Weed Control	5,909	29,545	85,000	35%
Litoral Shelf Barrier Plantings	-	-	20,000	0%
Lake Bank Maintenance	-	-	2,500	0%
Water Quality Testing	-	5,150	19,000	27%
Water Control Structures	-	-	125,000	0%
Cane Toad Removal	840	10,080	39,000	26%
Apple Snail Treatment	-	-	2,000	0%
Midge Fly Control	-	-	25,000	0%
Aeration System	3,580	9,485	10,000	95%
Fish Re-Stocking	1,079	46,783	90,000	52%
Contingencies	-	-	20,875	0%
Wetland System				
Routine Maintenance	2,000	26,518	47,000	56%
Contingencies	-	-	2,350	0%
Capital Outlay				
Lake Bank Restoration	75,114	79,026	120,000	66%
Video Stormwater Pipes/Repairs	-	4,760	35,000	14%
Sub-Total:	95,579	248,291	732,725	34%
Reserve Allocations				
Capital/Operations	20,169	121,013	242,025	50%
Sub-Total:	20,169	121,013	242,025	50%
Total Expenditures and Other Uses:	\$ 123,438	\$ 439,525	\$ 1,147,983	38%
Net Increase/ (Decrease) in Fund Balance	(108,248)	608,383	(0)	
Fund Balance - Beginning	2,847,539	2,030,065	2,030,065	
Extraordinary Cap/Oper Reserve Additions	20,169	121,013	242,025	
Fund Balance - Ending	\$ 2,759,460	\$ 2,759,460	\$ 2,272,090	

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

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Revenue Account	2,364	7,724	16,179	48%
Special Assessment Revenue				
Special Assessments - On-Roll	11,894	766,002	834,742	92%
Other Fees and Charges				
Discounts for Early Payment	-	-	(33,450)	0%
Total Revenue and Other Sources:	\$ 14,258	\$ 773,726	\$ 817,471	95%
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%
Total Expenditures and Other Uses:	\$ -	\$ 68,897	\$ 802,794	9%
Net Increase/ (Decrease) in Fund Balance	14,258	704,829	14,677	
Fund Balance - Beginning	897,767	207,195	207,195	
Fund Balance - Ending	\$ 912,025	\$ 912,025	\$ 221,873	

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

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	80	556	18,264	3%
Interest Account	1	249	28,599	1%
Prepayment Account	3	19	-	0%
Revenue Account	1,366	6,749	-	0%
Special Assessment Revenue				
Special Assessments - Off-Roll	7,452	479,944	534,459	90%
Special Assessments - On-Roll	329,156	329,156	329,156	100%
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:	\$ 338,058	\$ 817,950	\$ 878,179	93%
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	338,058	632,632	46,986	
Fund Balance - Beginning	551,109	256,535	256,535	
Fund Balance - Ending	\$ 889,167	\$ 889,167	\$ 303,521	

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

Description	March	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:	\$ -	\$ 4	\$ -
Expenditures and Other Uses			
Capital Outlay			
Operating Transfers Out (To Other Funds)		1,277	-
Total Expenditures and Other Uses:	\$ -	\$ 1,277	\$ -
Net Increase/ (Decrease) in Fund Balance	-	(1,273)	-
Fund Balance - Beginning	-	1,273	-
Fund Balance - Ending	\$ -	\$ -	\$ -

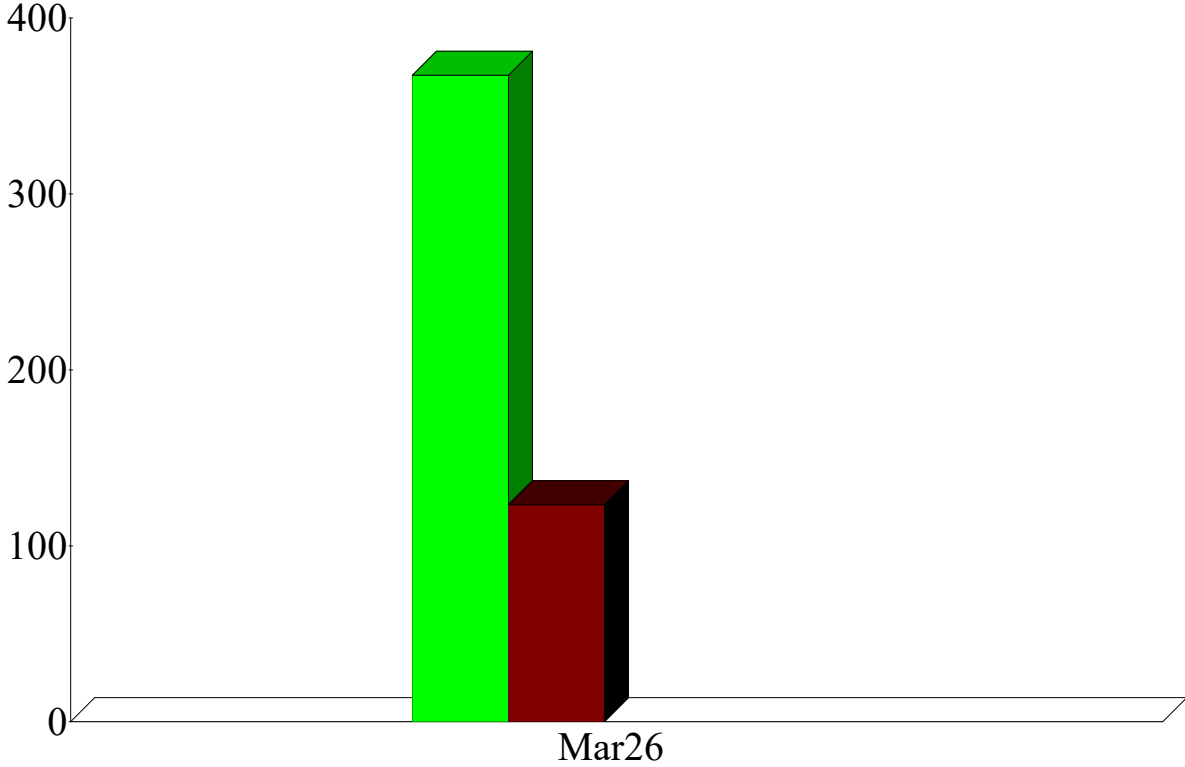
Miromar Lakes Community Development District

Income and Expense by Month

March 2026

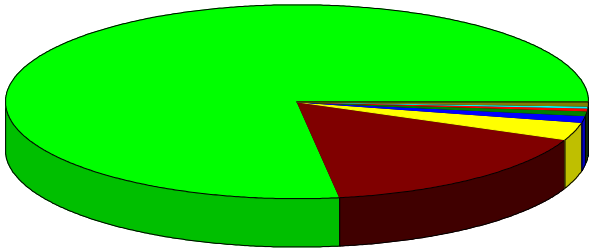


\$ in 1,000's



Expense Summary March 2026

5380000 · Stormwater Manage	77.43%
9099000 · Reserve Allocations	16.34
5120000 · Executive	3.13
5130000 · Financial and Administ	1.22
5110000 · Legislative	0.81
5190000 · Other General Governn	0.48
5140000 · Legal Services	0.32
5134700 · Printing and Binding	0.28
Total	\$123,438.19



By Account