

Miromar Lakes

Community Development District

Financial Statements *April 30, 2026*

PFM Management Services, LLC
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Miromar Lakes Community Development District

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**Miromar Lakes Community Development District
Balance Sheet
Through April 30, 2026**

	Governmental Funds						Totals (Memorandum Only)
	General Fund	Debt Service Funds		Capital Project Fund	Account Groups		
		Series 2022	Series 2025	Series 2025	General Long Term Debt	General Fixed Assets	
Assets							
Cash and Investments							
General Fund							
Truist - Checking Account	\$ 422,380						422,380
FMIT - Investment Account	2,395,718	-	-	-	-	-	2,395,718
Debt Service Fund							
Interest Account	-	-	249	-	-	-	249
Reserve Account	-	-	30,000	-	-	-	30,000
Revenue	-	914,715	859,513	-	-	-	1,774,228
Prepayment Account	-	-	1,277	-	-	-	1,277
Accounts Receivable	1,761	-	-	-	-	-	1,761
Due from Other Funds							
General Fund	-	20,014	12,540	-	-	-	32,554
Debt Service Fund(s)	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	1,838,309	-	1,838,309
Amount to be Provided by Debt Service Funds	-	-	-	-	9,451,691	-	9,451,691
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	32,970,659	32,970,659
Total Assets:	\$ 2,819,859	\$ 934,730	\$ 903,580	\$ -	\$ 11,290,000	\$ 32,970,659	\$ 48,918,828

Miromar Lakes Community Development District
Balance Sheet
Through April 30, 2026

	Governmental Funds							Totals (Memorandum Only)
	General Fund	Debt Service Funds		Capital Project Fund		Account Groups		
		Series 2022	Series 2025	Series 2025	Series 2025	General Long Term Debt	General Fixed Assets	
Liabilities								
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	32,554	-	-	-	-	-	-	32,554
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>\$ 32,554</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,290,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,322,554</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	-	727,534	647,045	(1,273)	-	-	-	1,373,306
Unassigned								
Beginning: October 1, 2025 (Unaudited)	2,030,065	-	-	-	-	-	-	-
Allocation of Fund Balance								
System-Wide Reserves	1,884,250	-	-	-	-	-	-	1,884,250
Reserve For First Three Months Operations	286,996	-	-	-	-	-	-	286,996
Results of Current Operations	616,059	-	-	-	-	-	-	616,059
Total Fund Equity and Other Credits:	<u>\$ 2,787,305</u>	<u>\$ 934,730</u>	<u>\$ 903,580</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,970,659</u>	<u>\$ -</u>	<u>\$ 37,596,273</u>
Total Liabilities, Fund Equity and Other Credits:	<u>\$ 2,819,859</u>	<u>\$ 934,730</u>	<u>\$ 903,580</u>	<u>\$ -</u>	<u>\$ 11,290,000</u>	<u>\$ 32,970,659</u>	<u>\$ -</u>	<u>\$ 48,918,828</u>

Miromar Lakes Community Development District
General Ledger
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Interest - FMIT	7,882	41,702	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	24,111	946,914	1,005,640	94%
Special Assessments - Off-Roll	45,642	136,927	182,569	75%
Other Fees and Charges				
Discount for Early Payment	-	-	(40,226)	0%
Intragovernmental Transfer In	-	-	-	
Total Revenue and Other Sources:	\$ 77,635	\$ 1,125,543	\$ 1,147,983	98%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	1,000	6,600	12,000	55%
Executive				
Professional Management	3,859	27,011	46,305	58%
Financial and Administrative				
Audit Services	-	4,000	4,000	100%
Assessment Roll Services	1,500	10,500	18,000	58%
Arbitrage	-	-	1,000	0%
Communications & Freight Services				
Postage, Freight & Messenger	165	567	1,000	57%
Website Maintenance	-	1,200	2,400	50%
Other Contractual Services				
Legal Advertising	-	259	3,500	7%
Trustee Services	8,493	8,493	9,998	85%
Dissemination	-	875	-	0%
Property Appraiser/Tax Collector Fees	-	1,299	1,300	100%
Bank Services	68	561	250	224%
Insurance	-	19,162	18,805	102%
Printing & Binding	-	342	2,000	17%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	198	1,520	20,000	8%
Other General Government Services				
Engineering Services - General Services	1,071	4,082	15,000	27%
Asset Administrative Services	-	-	17,500	0%
Sub-Total:	16,353	86,646	173,233	50%

Miromar Lakes Community Development District
General Ledger
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

Description	April	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Professional Services				
Asset Management	7,508	38,420	80,000	48%
NPDES	-	2,227	3,500	64%
Electric - Aeration Systems	807	4,613	6,500	71%
Repairs & Maintenance				
Lake System				
Aquatic Weed Control	5,909	35,454	85,000	42%
Litoral Shelf Barrier Plantings	-	-	20,000	0%
Lake Bank Maintenance	2,368	2,368	2,500	95%
Water Quality Testing	-	5,150	19,000	27%
Water Control Structures	8,000	8,000	125,000	6%
Aeration System	327	9,811	10,000	98%
Cane Toad Removal	4,200	14,280	39,000	37%
Apple Snail Treatment	-	-	2,000	0%
Midge Fly Control	-	-	25,000	0%
Fish Re-Stocking	3,920	50,704	90,000	56%
Contingencies	-	-	20,875	0%
Wetland System				
Routine Maintenance	-	26,518	47,000	56%
Contingencies	-	-	2,350	0%
Capital Outlay				
Lake Bank Restoration	326	79,352	120,000	66%
Video Stormwater Pipes/Repairs	-	4,760	35,000	14%
Sub-Total:	33,365	281,657	732,725	38%
Reserve Allocations				
Capital/Operations	20,169	141,181	242,025	58%
Sub-Total:	20,169	141,181	242,025	58%
Total Expenditures and Other Uses:	\$ 69,887	\$ 509,484	\$ 1,147,983	44%
Net Increase/ (Decrease) in Fund Balance				
	7,748	616,059	(0)	
Fund Balance - Beginning	2,759,388	2,030,065	2,030,065	
Extraordinary Cap/Oper Reserve Additions	20,169	141,181	242,025	
Fund Balance - Ending	\$ 2,787,305	\$ 2,787,305	\$ 2,272,090	

Miromar Lakes Community Development District
Debt Service Fund - Series 2022
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Revenue Account	2,691	10,415	16,179	64%
Special Assessment Revenue				
Special Assessments - On-Roll	20,014	786,017	834,742	94%
Other Fees and Charges				
Discounts for Early Payment	-	-	(33,450)	0%
Total Revenue and Other Sources:	\$ 22,705	\$ 796,431	\$ 817,471	97%
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	22,705	727,534	14,677	
Fund Balance - Beginning	912,025	207,195	207,195	
Fund Balance - Ending	\$ 934,730	\$ 934,730	\$ 221,873	

Miromar Lakes Community Development District
Debt Service Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	89	645	18,264	4%
Interest Account	1	249	28,599	1%
Prepayment Account	4	23	-	0%
Revenue Account	1,779	8,528	-	0%
Special Assessment Revenue				
Special Assessments - Off-Roll	12,540	492,484	534,459	92%
Special Assessments - On-Roll	-	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:	\$ 14,413	\$ 832,363	\$ 878,179	95%
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	14,413	647,045	46,986	
Fund Balance - Beginning	889,167	256,535	256,535	
Fund Balance - Ending	\$ 903,580	\$ 903,580	\$ 303,521	

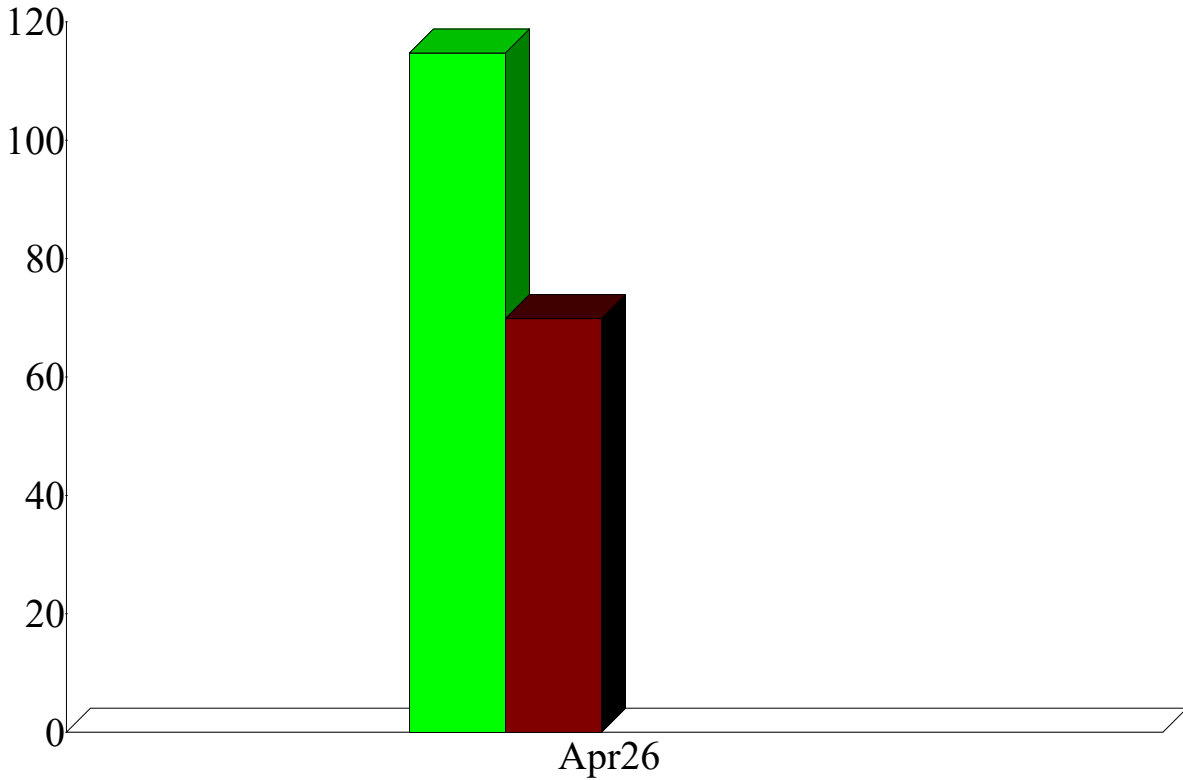
**Miromar Lakes Community Development District
Construction Project Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026**

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account		-	-	0%
Cost of Issuance		4	-	0%
Operating Transfers In (From Other Funds)	-	-	-	0%
Total Revenue and Other Sources:	\$ -	\$ 4	\$ -	0%
Expenditures and Other Uses				
Capital Outlay				
Operating Transfers Out (To Other Funds)	-	1,277	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 1,277	\$ -	0%
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
 April 2026

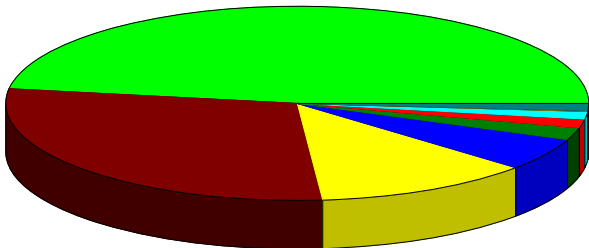


\$ in 1,000's



Expense Summary
 April 2026

5380000 · Stormwater Manage	47.74%
9099000 · Reserve Allocations	28.86
5133400 · Other Contractual Ser	12.25
5120000 · Executive	5.52
5130000 · Financial and Administ	2.15
5190000 · Other General Governn	1.53
5110000 · Legislative	1.43
5140000 · Legal Services	0.28
5134100 · Communications & Fre	0.24
Total	\$69,886.67



By Account