

Miromar Lakes

Community Development District

Financial Statements June 30, 2026

PFM Management Services, LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817
Phone: (954) 658-4900

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**Miromar Lakes Community Development District
Balance Sheet
Through June 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	\$ 329,089						329,089
FMIT - Investment Account	2,204,851	-	-	-	-	-	2,204,851
Debt Service Fund							
Interest Account	-	-	1	-	-	-	1
Reserve Account	-	-	30,000	-	-	-	30,000
Revenue	-	216,641	237,639	-	-	-	454,281
Prepayment Account	-	-	1,277	-	-	-	1,277
Accounts Receivable	2,246	-	-	-	-	-	2,246
Due from Other Funds							
General Fund	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	485,559	-	485,559
Amount to be Provided by Debt Service Funds	-	-	-	-	9,649,441	-	9,649,441
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	32,970,659	32,970,659
Total Assets:	\$ 2,536,185	\$ 216,641	\$ 268,918	\$ -	\$ 10,135,000	\$ 32,970,659	\$ 46,127,403

Miromar Lakes Community Development District
Balance Sheet
Through June 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)	-	-	-	-	-	-	-	-
Bonds Payable								
Current Portion (Due within 12 months)								
Series 2022	-	-	-	-	680,000	-	680,000	
Series 2025	-	-	-	-	520,000	-	520,000	
Long Term								
Series 2022	-	-	-	-	\$3,710,000	-	3,710,000	
Series 2025	-	-	-	-	\$5,225,000	-	5,225,000	
Total Liabilities:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,135,000</u>	<u>\$ -</u>	<u>\$ 10,135,000</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	-	9,446	12,383	(1,273)	-	-	20,556	
Unassigned								
Beginning: October 1, 2025 (Unaudited)	2,030,065	-	-	-	-	-	-	
Allocation of Fund Balance								
System-Wide Reserves	1,924,588	-	-	-	-	-	1,924,588	
Reserve For First Three Months Operations	286,996	-	-	-	-	-	286,996	
Results of Current Operations	324,602	-	-	-	-	-	324,602	
Total Fund Equity and Other Credits:	<u>\$ 2,536,185</u>	<u>\$ 216,641</u>	<u>\$ 268,918</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,970,659</u>	<u>\$ 35,992,403</u>	
Total Liabilities, Fund Equity and Other Credits:	<u>\$ 2,536,185</u>	<u>\$ 216,641</u>	<u>\$ 268,918</u>	<u>\$ -</u>	<u>\$ 10,135,000</u>	<u>\$ 32,970,659</u>	<u>\$ 46,127,403</u>	

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

Description	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Interest - FMIT	3,194	50,834	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	8,557	962,088	1,005,640	96%
Special Assessments - Off-Roll	-	136,927	182,569	75%
Other Fees and Charges				
Discount for Early Payment	-	-	(40,226)	0%
Intragovernmental Transfer In	-	-	-	
Total Revenue and Other Sources:	\$ 11,751	\$ 1,149,849	\$ 1,147,983	100%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	1,000	8,600	12,000	72%
Executive				
Professional Management	3,859	34,729	46,305	75%
Financial and Administrative				
Audit Services	-	4,000	4,000	100%
Assessment Roll Services	1,500	13,500	18,000	75%
Arbitrage	-	500	1,000	50%
Communications & Freight Services				
Postage, Freight & Messenger	146	713	1,000	71%
Website Maintenance	-	2,400	2,400	100%
Other Contractual Services				
Legal Advertising	1,453	3,174	3,500	91%
Trustee Services	-	8,493	9,998	85%
Dissemination	-	875	-	0%
Property Appraiser/Tax Collector Fees	-	1,299	1,300	100%
Bank Services	70	704	250	282%
Insurance	-	19,162	18,805	102%
Printing & Binding	175	517	2,000	26%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	-	1,520	20,000	8%
Other General Government Services				
Engineering Services - General Services	357	4,796	15,000	32%
Asset Administrative Services	-	-	17,500	0%
Sub-Total:	8,560	105,156	173,233	61%

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

Description	June	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Professional Services				
Asset Management	6,400	52,554	80,000	66%
NPDES	-	2,498	3,500	71%
Electric - Aeration Systems	1,858	6,472	6,500	100%
Repairs & Maintenance				
Lake System				
Aquatic Weed Control	21,334	62,697	85,000	74%
Litoral Shelf Barrier Plantings	4,500	4,500	20,000	23%
Lake Bank Maintenance	-	2,368	2,500	95%
Water Quality Testing	5,550	10,700	19,000	56%
Water Control Structures	107,888	115,888	125,000	93%
Aeration System	-	10,674	10,000	107%
Cane Toad Removal	4,200	18,480	39,000	47%
Apple Snail Treatment	-	-	2,000	0%
Midge Fly Control	-	-	25,000	0%
Fish Re-Stocking	539	51,783	90,000	58%
Contingencies	-	-	20,875	0%
Wetland System				
Routine Maintenance	-	38,777	47,000	83%
Contingencies	-	-	2,350	0%
Capital Outlay				
Lake Bank Restoration	51,195	156,422	120,000	130%
Video Stormwater Pipes/Repairs	-	4,760	35,000	14%
Sub-Total:	203,465	538,573	732,725	74%
Reserve Allocations				
Capital/Operations	20,169	181,519	242,025	75%
Sub-Total:	20,169	181,519	242,025	75%
Total Expenditures and Other Uses:	\$ 232,193	\$ 825,247	\$ 1,147,983	72%
Net Increase/ (Decrease) in Fund Balance	(220,443)	324,602	(0)	
Fund Balance - Beginning	2,736,459	2,030,065	2,030,065	
Extraordinary Cap/Oper Reserve Additions	20,169	181,519	242,025	
Fund Balance - Ending	\$ 2,536,185	\$ 2,536,185	\$ 2,272,090	

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

Description	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Revenue Account	585	13,628	16,179	84%
Special Assessment Revenue				
Special Assessments - On-Roll	7,103	798,612	834,742	96%
Other Fees and Charges				
Discounts for Early Payment	-	-	(33,450)	0%
Total Revenue and Other Sources:	\$ 7,688	\$ 812,240	\$ 817,471	99%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2022 Bonds	-	665,000	665,000	100%
Interest Expense				
Series 2022 Bonds	-	137,794	137,794	100%
Total Expenditures and Other Uses:	\$ -	\$ 802,794	\$ 802,794	100%
Net Increase/ (Decrease) in Fund Balance	7,688	9,446	14,677	
Fund Balance - Beginning	208,954	207,195	207,195	
Fund Balance - Ending	\$ 216,641	\$ 216,641	\$ 221,873	

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

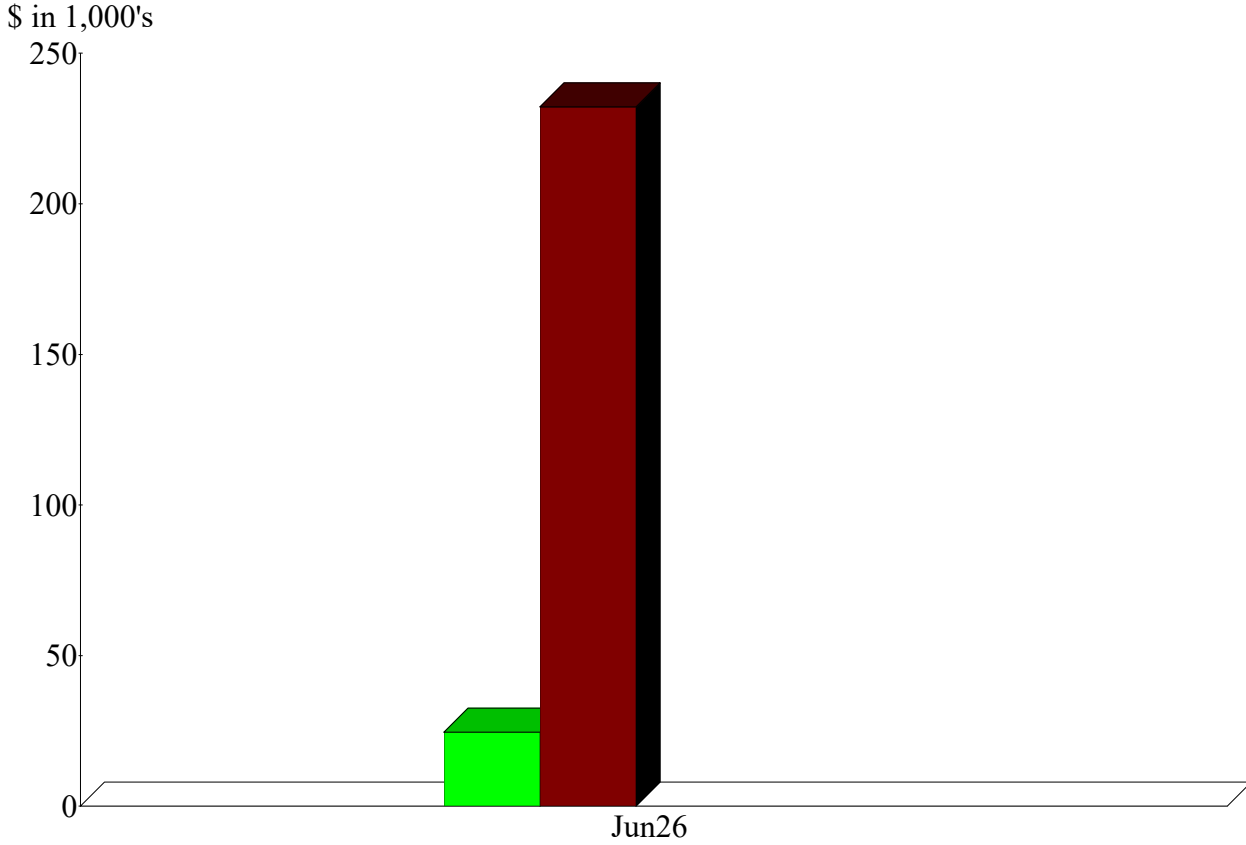
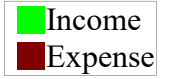
Description	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	89	820	18,264	4%
Interest Account		250	28,599	1%
Prepayment Account	4	31	-	0%
Revenue Account	668	11,665	-	0%
Special Assessment Revenue				
Special Assessments - Off-Roll		495,926	534,459	93%
Special Assessments - On-Roll	4,450	333,606	329,156	101%
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:	\$ 5,211	\$ 843,576	\$ 878,179	96%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2025 Bonds	-	490,000	490,000	100%
Interest Expense				
Series 2025 Bonds	-	341,193	341,193	100%
Operating Transfers Out (To Other Funds)	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 831,193	\$ 831,193	100%
Net Increase/ (Decrease) in Fund Balance	5,211	12,383	46,986	
Fund Balance - Beginning	263,707	256,535	256,535	
Fund Balance - Ending	\$ 268,918	\$ 268,918	\$ 303,521	

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

Description	June	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:	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>0%</u>
Expenditures and Other Uses				
Capital Outlay				
Operating Transfers Out (To Other Funds)	-	1,277	-	0%
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ 1,277</u>	<u>\$ -</u>	<u>0%</u>
Net Increase/ (Decrease) in Fund Balance	-	(1,273)	-	
Fund Balance - Beginning	-	1,273	-	
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

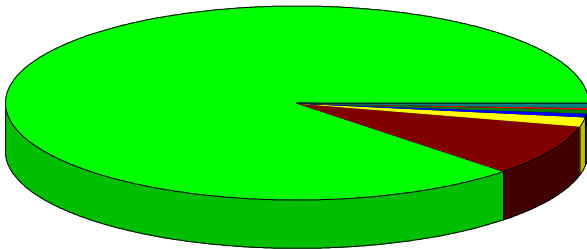
Miromar Lakes Community Development District

Income and Expense by Month
June 2026



Expense Summary
June 2026

5380000 · Stormwater Management Servi	87.63%
9099000 · Reserve Allocations	8.69
5120000 · Executive	1.66
5133400 · Other Contractual Services	0.66
5130000 · Financial and Administrative	0.65
5110000 · Legislative	0.43
5190000 · Other General Government Serv.	0.15
5134700 · Printing and Binding	0.08
5134100 · Communications & Freight Serv.	0.06
Total	\$232,193.21



By Account