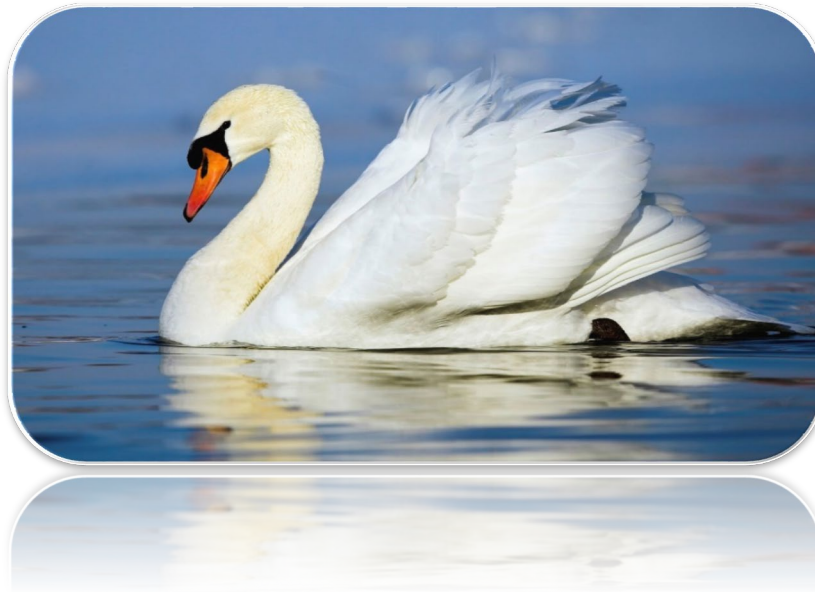


MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JULY 2024

FISCAL YEAR 2024

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

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Miromar Lakes Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Miromar Lakes Community Development District
Balance Sheet
for the Period Ending July 31, 2024

	Governmental Funds					Totals (Memorandum Only)
	Debt Service Funds			Account Groups		
	General Fund	Series 2015	Series 2022	General Long Term Debt	General Fixed Assets	
Assets						
Cash and Investments						
General Fund - Invested Cash	\$ 1,666,156	\$ -	\$ -	\$ -	\$ -	\$ 1,666,156
Debt Service Fund						
Interest Account	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-
Reserve Account	-	452,250	-	-	-	452,250
Revenue	-	540,477	185,189	-	-	725,667
Prepayment Account	-	-	-	-	-	-
Escrow Fund Account	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Cost of Issuance	-	-	-	-	-	-
Due from Other Funds						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-
Market Valuation Adjustments						
Accrued Interest Receivable	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	1,177,917	-	1,177,917
Amount to be Provided by Debt Service Funds	-	-	-	12,157,083	-	12,157,083
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	33,642,529	33,642,529
Total Assets	\$ 1,666,156	\$ 992,727	\$ 185,189	\$ 13,335,000	\$ 33,642,529	\$ 49,821,601
Liabilities						
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-
Other Developer	-	-	-	-	-	-
Bonds Payable						
Current Portion (Due within 12 months)						
Series 2015	-	-	-	535,000	-	535,000
Series 2022	-	-	-	650,000	-	650,000
Long Term						
Series 2015	-	-	-	7,095,000	-	7,095,000
Series 2022	-	-	-	5,055,000	-	5,055,000
Total Liabilities	\$ -	\$ -	\$ -	\$ 13,335,000	\$ -	\$ 13,335,000
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	33,642,529	33,642,529
Fund Balance						
Restricted						
Beginning: October 1, 2023 (Unaudited)	-	965,334	164,130	-	-	1,129,464
Results from Current Operations	-	27,393	21,059	-	-	48,453
Unassigned						
Beginning: October 1, 2023 (Unaudited)	1,050,708	-	-	-	-	-
Allocation of Fund Balance						
System-Wide Reserves	753,682	-	-	-	-	753,682
Reserve For First Three Months Operations	297,025	-	-	-	-	297,025
Results of Current Operations	615,448	-	-	-	-	615,448
Total Fund Equity and Other Credits	\$ 1,666,156	\$ 992,727	\$ 185,189	\$ -	\$ 33,642,529	\$ 36,486,601
Total Liabilities, Fund Equity and Other Credits	\$ 1,666,156	\$ 992,727	\$ 185,189	\$ 13,335,000	\$ 33,642,529	\$ 49,821,601

**Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2024**

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest													
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue													
Special Assessments - On-Roll	2,741	220,479	616,438	38,200	32,479	9,497	25,897	8,790	4,684	13,940	973,145	1,007,091	97%
Special Assessments - Off-Roll	45,253	-	-	45,253	-	-	45,253	-	-	45,253	181,010	181,010	100%
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Easement Encroachments	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 47,993	\$ 220,479	\$ 616,438	\$ 83,452	\$ 32,479	\$ 9,497	\$ 71,150	\$ 8,790	\$ 4,684	\$ 59,193	\$ 1,154,155	\$ 1,188,102	97%
Expenditures and Other Uses													
Legislative													
Board of Supervisor's - Fees	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	10,000	12,000	83%
Board of Supervisor's - Taxes	77	77	77	77	77	77	77	77	77	77	765	918	83%
Executive													
Professional Management	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	35,000	42,000	83%
Financial and Administrative													
Audit Services	-	-	3,800	-	-	-	-	-	-	-	3,800	4,500	84%
Accounting Services	-	-	750	750	-	-	-	-	750	-	2,250	-	N/A
Assessment Roll Services	1,500	1,500	9,750	750	1,500	1,500	1,500	1,500	750	1,500	21,750	18,000	121%
Arbitrage	-	-	500	-	-	-	-	500	-	-	1,000	1,000	100%
Bond Re-amortization	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services													
Legal Advertising	-	-	252	-	259	-	-	-	225	-	736	1,200	61%
Trustee Services	-	-	-	-	-	5,859	4,139	-	-	-	9,998	9,300	108%
Dissemination	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bond Amortization Schedules	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Property Appraiser/Tax Collector Fees	-	1,291	-	-	-	-	-	-	-	-	1,291	1,300	99%
Bank Services	-	-	-	-	-	-	-	-	-	-	-	250	0%
Travel and Per Diem													
Travel and Per Diem	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services													
Postage, Freight & Messenger	70	68	70	77	-	-	77	-	97	77	536	300	179%
Insurance													
Insurance	17,300	-	-	-	-	-	-	-	-	-	17,300	8,100	214%
Printing & Binding													
Printing & Binding	-	293	-	173	185	-	238	310	259	286	1,745	300	582%
Website Maintenance													
Website Maintenance	-	-	-	-	-	300	-	-	-	-	300	1,200	25%
Office Supplies													
Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Subscription & Memberships													
Subscription & Memberships	-	175	-	-	-	-	-	-	-	-	175	175	100%
Legal Services													
Legal - General Counsel	-	215	508	-	420	5,238	-	789	1,521	1,117	9,807	18,000	54%
Legal - Encroachments	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services													
Engineering Services - General Services	-	-	-	833	5,419	575	1,607	4,490	774	714	14,411	7,000	206%
Asset Maps/Cost Estimates	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Asset Administrative Services	-	833	833	390	833	833	833	833	833	833	7,057	10,000	71%
Reserve Analysis	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Encroachment Agreements	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	23,447	8,952	21,040	7,550	13,193	18,881	12,970	12,999	9,785	9,103	137,920	135,543	102%

**Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2024**

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services													
Professional Services													
Asset Management	-	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	34,500	46,000	75%
NPDES	-	1,551	-	-	-	-	-	-	-	-	1,551	3,500	44%
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services													
Water MGT - Debris Removal	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Utility Services													
Electric - Aeration Systems	299	539	579	603	614	560	560	-	1,073	56	4,884	5,000	98%
Repairs & Maintenance													
Lake System													
Aquatic Weed Control	-	5,350	-	5,350	18,203	-	-	5,350	5,350	5,350	44,953	80,000	56%
Lake Bank Maintenance	-	735	-	-	-	-	1,800	-	-	-	2,535	2,500	101%
Water Quality Testing	-	-	4,660	-	-	3,495	-	-	-	3,495	11,650	19,000	61%
Water Control Structures	-	9,000	-	-	560	-	-	-	3,500	-	13,060	28,000	47%
Grass Carp Installation	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Littoral Shelf Barrier/Replanting	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Cane Toad Removal	-	3,200	2,900	2,800	2,800	2,900	3,600	3,600	3,600	3,600	29,000	37,000	78%
Midge Fly Control	-	-	-	723	3,050	2,125	14,855	3,713	2,978	723	28,166	35,000	80%
Aeration System	-	804	-	-	11,977	-	-	929	1,567	-	15,277	8,000	191%
Fish Re-Stocking	-	695	-	-	1,473	7,200	2,000	-	2,000	58,000	71,368	98,000	73%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	15,375	0%
Wetland System													
Routine Maintenance	-	3,607	-	3,607	10,821	-	-	3,607	3,607	3,607	28,856	54,000	53%
Water Quality Testing	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	2,700	0%
Capital Outlay													
Aeration Systems	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Littoral Shelf Replanting/Barrier	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Lake Bank Restoration	-	900	-	250	85,274	2,000	23,563	450	-	-	112,437	108,500	104%
Turbidity Screens	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	-	600	600	-	-	-	-	-	-	1,200	-	N/A
Video Stormwater Pipes/Repairs	-	250	250	250	-	400	-	-	200	-	1,350	52,000	3%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	299	30,465	12,823	18,016	138,606	22,513	50,211	21,482	27,709	78,664	400,787	594,575	67%
Other Current Charges													
Hendry County - Panther Habitat Taxes	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Payroll Expenses	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserves for General Fund													
Capital/Operations	-	-	-	-	-	-	-	-	-	-	-	417,700	0%
Other Fees and Charges													
Discount for Early Payment	-	-	-	-	-	-	-	-	-	-	-	40,284	0%
Sub-Total:	-	-	-	-	-	-	-	-	-	-	-	40,284	0%
Total Expenditures and Other Uses:	\$ 23,746	\$ 39,417	\$ 33,862	\$ 25,566	\$ 151,798	\$ 41,394	\$ 63,181	\$ 34,482	\$ 37,494	\$ 87,767	\$ 538,707	\$ 1,188,102	45%
Net Increase/ (Decrease) in Fund Balance	24,248	181,062	582,575	57,886	(119,319)	(31,897)	7,969	(25,692)	(32,810)	(28,574)	615,448	(0)	
Fund Balance - Beginning	1,050,708	1,074,955	1,256,017	1,838,593	1,896,479	1,777,160	1,745,263	1,753,232	1,727,540	1,694,730	1,050,708	1,050,708	
Fund Balance - Ending	\$ 1,074,955	\$ 1,256,017	\$ 1,838,593	\$ 1,896,479	\$ 1,777,160	\$ 1,745,263	\$ 1,753,232	\$ 1,727,540	\$ 1,694,730	\$ 1,666,156	\$ 1,666,156	\$ 1,050,707	

Miromar Lakes Community Development District
Debt Service Fund - Series 2015 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2024

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income													
Reserve Account	1,836	1,903	1,848	1,909	1,901	1,767	1,889	1,826	1,889	1,829	18,598	12,000	155%
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	2,070	2,175	1,302	2,536	3,460	3,335	3,650	3,991	2,164	2,130	26,813	20	134067%
Special Assessment Revenue													
Special Assessments - On-Roll	1,615	129,922	363,250	22,510	19,139	5,597	15,261	5,180	2,760	8,215	573,448	593,699	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	325,534	-	-	-	325,534	325,534	100%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Net Inc (Dec) Fair Value Investments	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 5,520	\$ 134,000	\$ 366,400	\$ 26,955	\$ 24,501	\$ 10,699	\$ 346,334	\$ 10,997	\$ 6,813	\$ 12,174	\$ 944,393	\$ 931,253	101%
Expenditures and Other Uses													
Debt Service													
Principal Debt Service - Mandatory													
Series 2015 Bonds	-	-	-	-	-	-	-	510,000	-	-	510,000	510,000	100%
Principal Debt Service - Early Redemptions													
Series 2015 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense													
Series 2015 Bonds	-	203,500	-	-	-	-	-	203,500	-	-	407,000	407,250	100%
Original Issue Discount	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges													
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	23,748	0%
Total Expenditures and Other Uses:	\$ -	\$ 203,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 713,500	\$ -	\$ -	\$ 917,000	\$ 940,998	97%
Net Increase/(Decrease) in Fund Balance	5,520	(69,500)	366,400	26,955	24,501	10,699	346,334	(702,503)	6,813	12,174	27,393	(9,745)	
Fund Balance - Beginning	965,334	970,854	901,355	1,267,755	1,294,710	1,319,211	1,329,910	1,676,244	973,741	980,553	965,334	-	
Fund Balance - Ending	\$ 970,854	\$ 901,355	\$ 1,267,755	\$ 1,294,710	\$ 1,319,211	\$ 1,329,910	\$ 1,676,244	\$ 973,741	\$ 980,553	\$ 992,727	\$ 992,727	\$ (9,745)	

Miromar Lakes Community Development District
Debt Service Fund - Series 2022 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2024

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income													
Reserve Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	701	749	362	2,152	3,481	3,417	3,764	3,726	728	737	19,817	-	N/A
Escrow Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue													
Special Assessments - On-Roll	2,266	182,285	509,652	31,582	26,853	7,852	21,411	7,267	3,872	11,526	804,567	833,182	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Net Inc (Dec) Fair Value Investments	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 2,967	\$ 183,034	\$ 510,014	\$ 33,734	\$ 30,334	\$ 11,270	\$ 25,175	\$ 10,993	\$ 4,600	\$ 12,263	\$ 824,383	\$ 833,182	N/A
Expenditures and Other Uses													
Debt Service													
Principal Debt Service - Mandatory													
Series 2022 Bonds	-	-	-	-	-	-	-	635,000	-	-	635,000	635,000	N/A
Principal Debt Service - Early Redemptions													
Series 2022 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense													
Series 2022 Bonds	-	84,162	-	-	-	-	-	84,162	-	-	168,324	168,324	N/A
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	33,472	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 84,162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 719,162	\$ -	\$ -	\$ 803,324	\$ 836,796	N/A
Net Increase/ (Decrease) in Fund Balance	2,967	98,872	510,014	33,734	30,334	11,270	25,175	(708,169)	4,600	12,263	21,059	(3,614)	
Fund Balance - Beginning	164,130	167,097	265,969	775,983	809,717	840,051	851,321	876,496	168,327	172,927	164,130	-	
Fund Balance - Ending	\$ 167,097	\$ 265,969	\$ 775,983	\$ 809,717	\$ 840,051	\$ 851,321	\$ 876,496	\$ 168,327	\$ 172,927	\$ 185,189	\$ 185,189	\$ (3,614)	