Miromar Lakes

Community Development District

Financial Statements
July 31, 2026

PFM Management Services, LLC
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Miromar Lakes Community Development District

Monthly Financial Statements

Miromar Lakes Community Development District
Balance Sheet
Through July 31, 2026

	Governmental Funds				Account Groups		
	General Fund	Debt Service Funds		Capital Project Fund			Totals (Memorandum Only)
		Series 2022	Series 2025	Series 2025	General Long Term Debt	General Fixed Assets	
Assets							
Cash and Investments							
General Fund							
Truist - Checking Account	$ 339,137						339,137
FMIT - Investment Account	2,212,507	-	-	-	-	-	2,212,507
Debt Service Fund							
Interest Account	-	-	1	-	-	-	1
Reserve Account	-	-	30,000	-	-	-	30,000
Revenue	-	224,536	242,969	-	-	-	467,505
Prepayment Account	-	-	1,277	-	-	-	1,277
Accounts Receivable	2,758	-	-	-	-	-	2,758
Due from Other Funds							
General Fund	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	498,783	-	498,783
Amount to be Provided by Debt Service Funds	-	-	-	-	9,636,217	-	9,636,217
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	32,970,659	32,970,659
Total Assets:	**$ 2,554,401**	**$ 224,536**	**$ 274,247**	**$ -**	**$ 10,135,000**	**$ 32,970,659**	**$ 46,158,843**

Miromar Lakes Community Development District
Balance Sheet
Through July 31, 2026

	Governmental Funds				Account Groups		
	General Fund	Debt Service Funds		Capital Project Fund			Totals
		Series 2022	Series 2025	Series 2025	General Long Term Debt	General Fixed Assets	(Memorandum Only)
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	-	-	-	-	$5,225,000	-	5,225,000
Total Liabilities:	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,135,000**	**$ -**	**$ 10,135,000**
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	-	17,341	17,712	(1,273)	-	-	33,780
Unassigned							
Beginning: October 1, 2025 (Unaudited)	2,030,065	-	-	-	-	-	-
Allocation of Fund Balance							
System-Wide Reserves	1,944,757	-	-	-	-	-	1,944,757
Reserve For First Three Months Operations	286,996	-	-	-	-	-	286,996
Results of Current Operations	322,648	-	-	-	-	-	322,648
Total Fund Equity and Other Credits:	**$ 2,554,401**	**$ 224,536**	**$ 274,247**	**$ -**	**$ -**	**$ 32,970,659**	**$ 36,023,843**
Total Liabilities, Fund Equity and Other Credits:	**$ 2,554,401**	**$ 224,536**	**$ 274,247**	**$ -**	**$ 10,135,000**	**$ 32,970,659**	**$ 46,158,843**

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

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Interest - FMIT	7,656	58,490	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	8,779	970,867	1,005,640	97%
Special Assessments - Off-Roll	45,642	182,569	182,569	100%
Other Fees and Charges				
Discount for Early Payment	-	-	(40,226)	0%
Intragovernmental Transfer In	-	-	-	
Total Revenue and Other Sources:	**$ 62,077**	**$ 1,211,926**	**$ 1,147,983**	**106%**
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	1,000	9,600	12,000	80%
Executive				
Professional Management	3,859	38,588	46,305	83%
Financial and Administrative				
Audit Services	-	4,000	4,000	100%
Assessment Roll Services	1,500	15,000	18,000	83%
Arbitrage	-	500	1,000	50%
Communications & Freight Services				
Postage, Freight & Messenger	82	795	1,000	79%
Website Maintenance	-	2,400	2,400	100%
Other Contractual Services				
Legal Advertising	-	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	75	780	250	312%
Insurance	-	19,162	18,805	102%
Printing & Binding	-	517	2,000	26%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	395	1,915	20,000	10%
Other General Government Services				
Engineering Services - General Services	119	4,915	15,000	33%
Asset Administrative Services	-	-	17,500	0%
Sub-Total:	**7,030**	**112,186**	**173,233**	**65%**

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

Description	July	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Professional Services				
Asset Management	6,439	58,993	80,000	74%
NPDES	-	2,498	3,500	71%
Electric - Aeration Systems	-	6,472	6,500	100%
Repairs & Maintenance				
Lake System				
Aquatic Weed Control	6,850	69,547	85,000	82%
Litoral Shelf Barrier Plantings	-	4,500	20,000	23%
Lake Bank Maintenance	-	2,368	2,500	95%
Water Quality Testing	-	10,700	19,000	56%
Water Control Structures	-	115,888	125,000	93%
Aeration System	1,200	11,874	10,000	119%
Cane Toad Removal	8,400	26,880	39,000	69%
Apple Snail Treatment	-	-	2,000	0%
Midge Fly Control	-	-	25,000	0%
Fish Re-Stocking	1,139	52,921	90,000	59%
Contingencies	-	-	20,875	0%
Wetland System				
Routine Maintenance	11,500	50,277	47,000	107%
Contingencies	-	-	2,350	0%
Capital Outlay				
Lake Bank Restoration	1,304	157,726	120,000	131%
Video Stormwater Pipes/Repairs	-	4,760	35,000	14%
Sub-Total:	**36,832**	**575,404**	**732,725**	**79%**
Reserve Allocations				
Capital/Operations	20,169	201,688	242,025	83%
Sub-Total:	**20,169**	**201,688**	**242,025**	**83%**
Total Expenditures and Other Uses:	**$ 64,030**	**$ 889,278**	**$ 1,147,983**	**77%**
Net Increase/ (Decrease) in Fund Balance	**(1,953)**	**322,648**	**(0)**	
Fund Balance - Beginning	2,536,185	2,030,065	2,030,065	
Extraordinary Cap/Oper Reserve Additions	20,169	201,688	242,025	
Fund Balance - Ending	**$ 2,554,401**	**$ 2,554,401**	**$ 2,272,090**	

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

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income	-			
Revenue Account	608	14,235	16,179	88%
Special Assessment Revenue				
Special Assessments - On-Roll	7,287	805,900	834,742	97%
Other Fees and Charges				
Discounts for Early Payment	-	-	(33,450)	0%
Total Revenue and Other Sources:	**$ 7,895**	**$ 820,135**	**$ 817,471**	**100%**
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	**7,895**	**17,341**	**14,677**	
Fund Balance - Beginning	216,641	207,195	207,195	
Fund Balance - Ending	**$ 224,536**	**$ 224,536**	**$ 221,873**	

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

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income	-			
Reserve Account	86	906	18,264	5%
Interest Account		250	28,599	1%
Prepayment Account	4	34	-	0%
Revenue Account	673	12,339	-	0%
Special Assessment Revenue				
Special Assessments - Off-Roll		495,926	534,459	93%
Special Assessments - On-Roll	4,566	338,172	329,156	103%
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:	**$ 5,329**	**$ 848,905**	**$ 878,179**	**97%**
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	**5,329**	**17,712**	**46,986**	
Fund Balance - Beginning	268,918	256,535	256,535	
Fund Balance - Ending	**$ 274,247**	**$ 274,247**	**$ 303,521**	

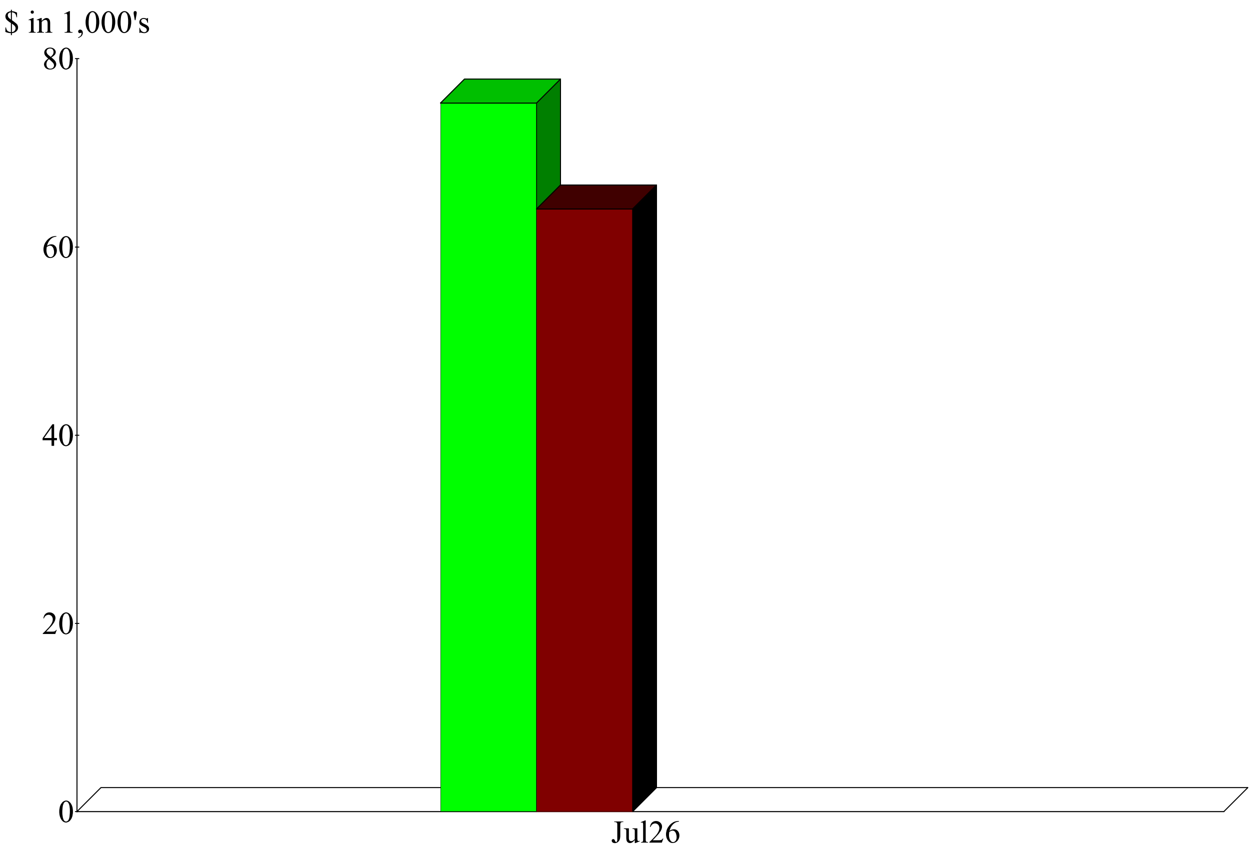
Miromar Lakes Community Development District
Construction Project Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2026

Description	July	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

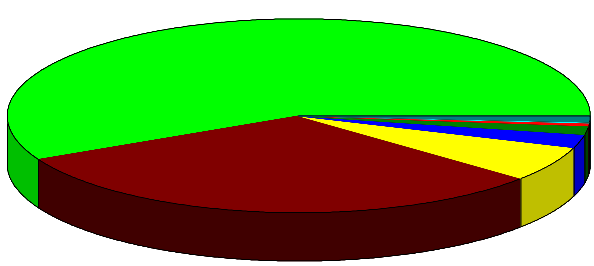
July 2026



Expense Summary

July 2026

5380000 · Stormwater Management Servi	57.52%
9099000 · Reserve Allocations	31.50
5120000 · Executive	6.03
5130000 · Financial and Administrative	2.34
5110000 · Legislative	1.56
5140000 · Legal Services	0.62
5190000 · Other General Government Serv.	0.19
5134100 · Communications & Freight Serv.	0.13
5133400 · Other Contractual Services	0.12
Total	$64,030.46



By Account