Miromar Lakes

Community Development District

Financial Statements
August 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 August 31, 2026

	Governmental Funds				Account Groups		
	General Fund	Debt Service Funds Series 2022	Debt Service Funds Series 2025	Capital Project Fund Series 2025	General Long Term Debt	General Fixed Assets	Totals (Memorandum Only)
Assets							
Cash and Investments							
General Fund							
Truist - Checking Account	$ 294,029						294,029
FMIT - Investment Account	2,218,154	-	-	-	-	-	2,218,154
Debt Service Fund							
Interest Account	-	-	1	-	-	-	1
Reserve Account	-	-	30,000	-	-	-	30,000
Revenue	-	225,187	243,773	-	-	-	468,959
Prepayment Account	-	-	1,277	-	-	-	1,277
Accounts Receivable	3,511	-	-	-	-	-	3,511
Due from Other Funds							
General Fund	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	500,238	-	500,238
Amount to be Provided by Debt Service Funds	-	-	-	-	9,634,762	-	9,634,762
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	32,970,659	32,970,659
Total Assets:	**$ 2,515,695**	**$ 225,187**	**$ 275,051**	**$ -**	**$ 10,135,000**	**$ 32,970,659**	**$ 46,121,592**

Miromar Lakes Community Development District
Balance Sheet
Through August 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	
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	-	17,991	18,516	(1,273)	-	-	35,234
Unassigned							
Beginning: October 1, 2025 (Unaudited)	2,030,065	-	-	-	-	-	-
Allocation of Fund Balance							
System-Wide Reserves	1,964,926	-	-	-	-	-	1,964,926
Reserve For First Three Months Operations	286,996	-	-	-	-	-	286,996
Results of Current Operations	263,774	-	-	-	-	-	263,774
Total Fund Equity and Other Credits:	**$ 2,515,695**	**$ 225,187**	**$ 275,051**	**$ -**	**$ -**	**$ 32,970,659**	**$ 35,986,592**
Total Liabilities, Fund Equity and Other Credits:	**$ 2,515,695**	**$ 225,187**	**$ 275,051**	**$ -**	**$ 10,135,000**	**$ 32,970,659**	**$ 46,121,592**

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

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Interest - FMIT	5,648	64,137	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	-	970,867	1,005,640	97%
Special Assessments - Off-Roll	-	182,569	182,569	100%
Other Fees and Charges				
Discount for Early Payment	-	-	(40,226)	0%
Intragovernmental Transfer In	-	-	-	
Total Revenue and Other Sources:	**$ 5,648**	**$ 1,217,573**	**$ 1,147,983**	**106%**
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	1,000	10,600	12,000	88%
Executive				
Professional Management	3,859	42,446	46,305	92%
Financial and Administrative				
Audit Services	-	4,000	4,000	100%
Assessment Roll Services	1,500	16,500	18,000	92%
Arbitrage	-	500	1,000	50%
Communications & Freight Services				
Postage, Freight & Messenger	94	889	1,000	89%
Website Maintenance	-	2,400	2,400	100%
Other Contractual Services				
Legal Advertising	130	3,304	3,500	94%
Trustee Services	-	8,493	9,998	85%
Dissemination	-	875	-	0%
Property Appraiser/Tax Collector Fees	-	1,299	1,300	100%
Bank Services	72	852	250	341%
Insurance	-	19,162	18,805	102%
Printing & Binding	-	517	2,000	26%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	-	1,915	20,000	10%
Other General Government Services				
Engineering Services - General Services	-	4,915	15,000	33%
Asset Administrative Services	198	198	17,500	1%
Sub-Total:	**6,853**	**119,039**	**173,233**	**69%**

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

Description	August	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Professional Services				
Asset Management	6,687	63,887	80,000	80%
NPDES	-	2,498	3,500	71%
Electric - Aeration Systems	997	7,469	6,500	115%
Repairs & Maintenance				
Lake System				
Aquatic Weed Control	16,139	85,686	85,000	101%
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	180	12,054	10,000	121%
Cane Toad Removal	4,200	31,080	39,000	80%
Apple Snail Treatment	-	-	2,000	0%
Midge Fly Control	-	-	25,000	0%
Fish Re-Stocking	1,678	54,599	90,000	61%
Contingencies	-	-	20,875	0%
Wetland System				
Routine Maintenance	950	51,227	47,000	109%
Contingencies	-	-	2,350	0%
Capital Outlay				
Lake Bank Restoration	6,669	166,188	120,000	138%
Video Stormwater Pipes/Repairs	-	4,760	35,000	14%
Sub-Total:	**37,500**	**612,904**	**732,725**	**84%**
Reserve Allocations				
Capital/Operations	20,169	221,857	242,025	92%
Sub-Total:	**20,169**	**221,857**	**242,025**	**92%**
Total Expenditures and Other Uses:	**$ 64,522**	**$ 953,800**	**$ 1,147,983**	**83%**
Net Increase/ (Decrease) in Fund Balance	**(58,875)**	**263,774**	**(0)**	
Fund Balance - Beginning	2,554,401	2,030,065	2,030,065	
Extraordinary Cap/Oper Reserve Additions	20,169	221,857	242,025	
Fund Balance - Ending	**$ 2,515,695**	**$ 2,515,695**	**$ 2,272,090**	

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

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Revenue Account	651	14,886	16,179	92%
Special Assessment Revenue				
Special Assessments - On-Roll	-	805,900	834,742	97%
Other Fees and Charges				
Discounts for Early Payment	-	-	(33,450)	0%
Total Revenue and Other Sources:	**$ 651**	**$ 820,785**	**$ 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	**651**	**17,991**	**14,677**	
Fund Balance - Beginning	224,536	207,195	207,195	
Fund Balance - Ending	**$ 225,187**	**$ 225,187**	**$ 221,873**	

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

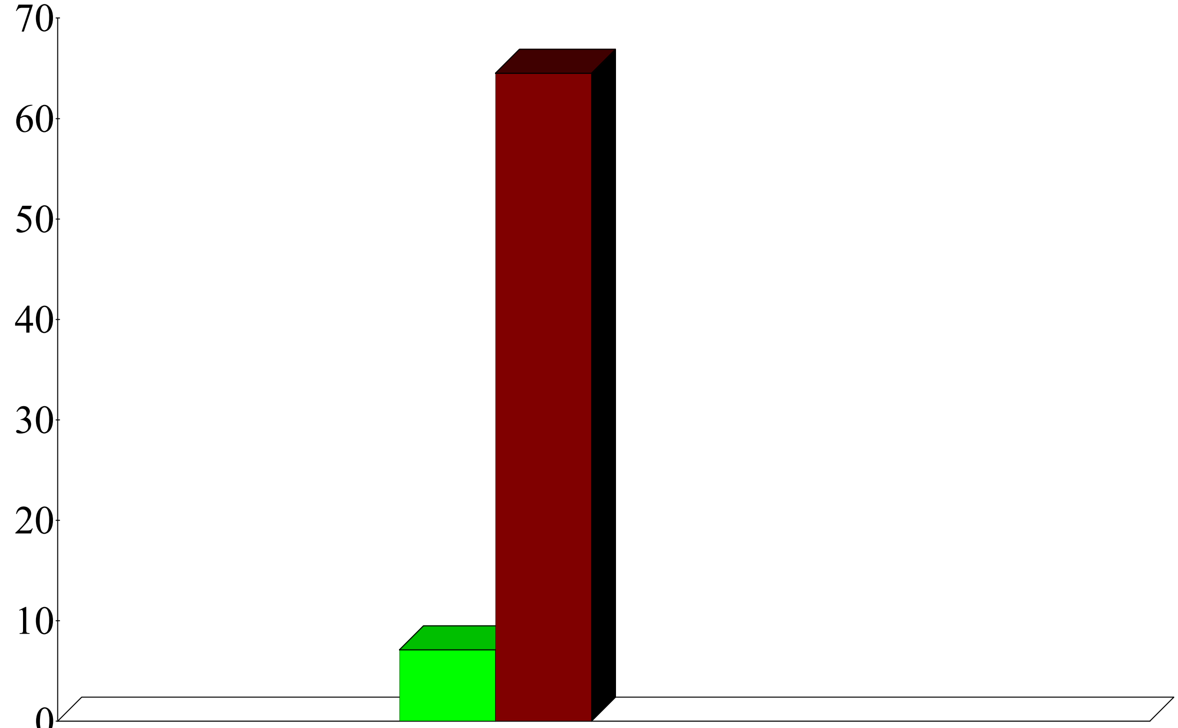
Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	89	996	18,264	5%
Interest Account	-	250	28,599	1%
Prepayment Account	4	38	-	0%
Revenue Account	711	13,050	-	0%
Special Assessment Revenue				
Special Assessments - Off-Roll	-	495,926	534,459	93%
Special Assessments - On-Roll	-	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:	**$ 804**	**$ 849,709**	**$ 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	**804**	**18,516**	**46,986**	
Fund Balance - Beginning	274,247	256,535	256,535	
Fund Balance - Ending	**$ 275,051**	**$ 275,051**	**$ 303,521**	

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

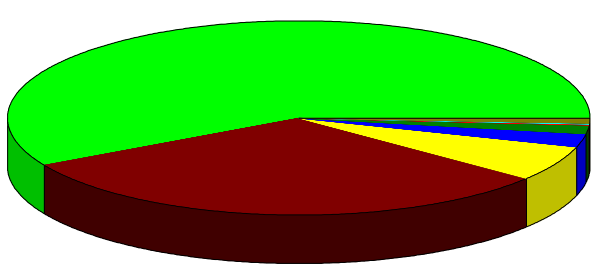
Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Construction Account	-	-	-	0%
Cost of Issuance	-	4	-	0%
Operating Transfers In (From Other Funds)	-	-	-	0%
Total Revenue and Other Sources:	**$ -**	**$ 4**	**$ -**	**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
August 2026



Expense Summary
August 2026



5380000 · Stormwater Manage	58.12%
9099000 · Reserve Allocations	31.26
5120000 · Executive	5.98
5130000 · Financial and Administ	2.32
5110000 · Legislative	1.55
5133400 · Other Contractual Serv	0.31
5140000 · Legal Services	0.31
5134100 · Communications & Fre	0.15
Total	$64,522.33

By Account