Miromar Lakes Community Development District

September 2026 Financial Package

September 30, 2026

PFM Management Services LLC
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TABLE OF CONTENTS

Miromar Lakes Community Development District

Monthly Financial Statements

Balance Sheet – All Funds 1-2

Statement of Revenue, Expenditures and Changes in Fund Balance

General Fund 3-4

Debt Service Fund
Series 2022 5
Series 2025 6

Capital Project Fund
Series 2025 7

Income & Expense Graph – All Funds 8

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

	Governmental Funds				Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds Series 2022	Debt Service Funds Series 2025	Capital Project Fund Series 2025	General Long Term Debt	General Fixed Assets	
Assets							
Cash and Investments							
General Fund							
Truist - Checking Account	$ 206,810						206,810
FMIT - Investment Account	2,219,869	-	-	-	-	-	2,219,869
Debt Service Fund							
Interest Account	-	-	1	-	-	-	1
Reserve Account	-	-	30,000	-	-	-	30,000
Revenue	-	225,855	244,589	-	-	-	470,444
Prepayment Account	-	-	1,277	-	-	-	1,277
Accounts Receivable	4,023	-	-	-	-	-	4,023
Due from Other Funds							
General Fund	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	501,723	-	501,723
Amount to be Provided by Debt Service Funds	-	-	-	-	9,633,277	-	9,633,277
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	32,970,659	32,970,659
Total Assets:	**$ 2,430,702**	**$ 225,855**	**$ 275,867**	**$ -**	**$ 10,135,000**	**$ 32,970,659**	**$ 46,038,083**

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

	Governmental Funds				Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds Series 2022	Debt Service Funds Series 2025	Capital Project Fund Series 2025	General Long Term Debt	General Fixed Assets	
Liabilities							
Accounts Payable	$ 410	$ -	$ -	$ -	$ -	$ -	$ 410
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	-	-	-	-	$5,225,000	-	5,225,000
Total Liabilities:	**$ 410**	**$ -**	**$ -**	**$ -**	**$ 10,135,000**	**$ -**	**$ 10,135,410**
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	-	18,660	19,333	(1,273)	-	-	36,719
Unassigned							
Beginning: October 1, 2025 (Unaudited)	2,030,065	-	-	-	-	-	-
Allocation of Fund Balance							
System-Wide Reserves	1,985,094	-	-	-	-	-	1,985,094
Reserve For First Three Months Operations	286,996	-	-	-	-	-	286,996
Results of Current Operations	158,201	-	-	-	-	-	158,201
Total Fund Equity and Other Credits:	**$ 2,430,292**	**$ 225,855**	**$ 275,867**	**$ -**	**$ -**	**$ 32,970,659**	**$ 35,902,673**
Total Liabilities, Fund Equity and Other Credits:	**$ 2,430,702**	**$ 225,855**	**$ 275,867**	**$ -**	**$ 10,135,000**	**$ 32,970,659**	**$ 46,038,083**

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

Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Interest - FMIT	1,715	65,853	-	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:	**$ 1,715**	**$ 1,219,289**	**$ 1,147,983**	**106%**
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	1,000	11,600	12,000	97%
Executive				
Professional Management	3,859	46,305	46,305	100%
Financial and Administrative				
Audit Services	-	4,000	4,000	100%
Assessment Roll Services	1,500	18,000	18,000	100%
Arbitrage	-	500	1,000	50%
Communications & Freight Services				
Postage, Freight & Messenger	19	907	1,000	91%
Website Maintenance	-	2,400	2,400	100%
Other Contractual Services				
Legal Advertising	269	3,573	3,500	102%
Trustee Services	-	8,493	9,998	85%
Dissemination	-	875	-	0%
Property Appraiser/Tax Collector Fees	-	1,299	1,300	100%
Bank Services	77	929	250	372%
Insurance	-	19,162	18,805	102%
Printing & Binding	366	883	2,000	44%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	672	2,587	20,000	13%
Other General Government Services				
Engineering Services - General Services	179	5,094	15,000	34%
Asset Administrative Services	-	198	17,500	1%
Sub-Total:	**7,940**	**126,979**	**173,233**	**73%**

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

Description	September	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Professional Services				
Asset Management	20,930	84,817	80,000	106%
NPDES	326	2,824	3,500	81%
Electric - Aeration Systems	1,832	9,301	6,500	143%
Repairs & Maintenance				
Lake System				
Aquatic Weed Control	26,450	112,136	85,000	132%
Litoral Shelf Barrier Plantings	13,900	18,400	20,000	92%
Lake Bank Maintenance	-	2,368	2,500	95%
Water Quality Testing	5,550	16,250	19,000	86%
Water Control Structures	-	115,888	125,000	93%
Aeration System	-	12,054	10,000	121%
Cane Toad Removal	8,400	39,480	39,000	101%
Apple Snail Treatment	-	-	2,000	0%
Midge Fly Control	-	-	25,000	0%
Fish Re-Stocking	1,139	55,737	90,000	62%
Contingencies	-	-	20,875	0%
Wetland System				
Routine Maintenance	-	51,227	47,000	109%
Contingencies	-	-	2,350	0%
Capital Outlay				
Lake Bank Restoration	652	166,840	120,000	139%
Video Stormwater Pipes/Repairs	-	4,760	35,000	14%
Sub-Total:	**79,179**	**692,083**	**732,725**	**94%**
Reserve Allocations				
Capital/Operations	20,169	242,025	242,025	100%
Sub-Total:	**20,169**	**242,025**	**242,025**	**100%**
Total Expenditures and Other Uses:	**$ 107,287**	**$ 1,061,087**	**$ 1,147,983**	**92%**
Net Increase/ (Decrease) in Fund Balance	**(105,572)**	**158,201**	**(0)**	
Fund Balance - Beginning	2,515,695	2,030,065	2,030,065	
Extraordinary Cap/Oper Reserve Additions	20,169	242,025	242,025	
Fund Balance - Ending	**$ 2,430,292**	**$ 2,430,292**	**$ 2,272,090**	

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

Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Revenue Account	669	15,554	16,179	96%
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:	**$ 669**	**$ 821,454**	**$ 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	**669**	**18,660**	**14,677**	
Fund Balance - Beginning	225,187	207,195	207,195	
Fund Balance - Ending	**$ 225,855**	**$ 225,855**	**$ 221,873**	

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

Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	89	1,085	18,264	6%
Interest Account	-	250	28,599	1%
Prepayment Account	4	42	-	0%
Revenue Account	724	13,774	-	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:	**$ 817**	**$ 850,526**	**$ 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	**817**	**19,333**	**46,986**	
Fund Balance - Beginning	275,051	256,535	256,535	
Fund Balance - Ending	**$ 275,867**	**$ 275,867**	**$ 303,521**	

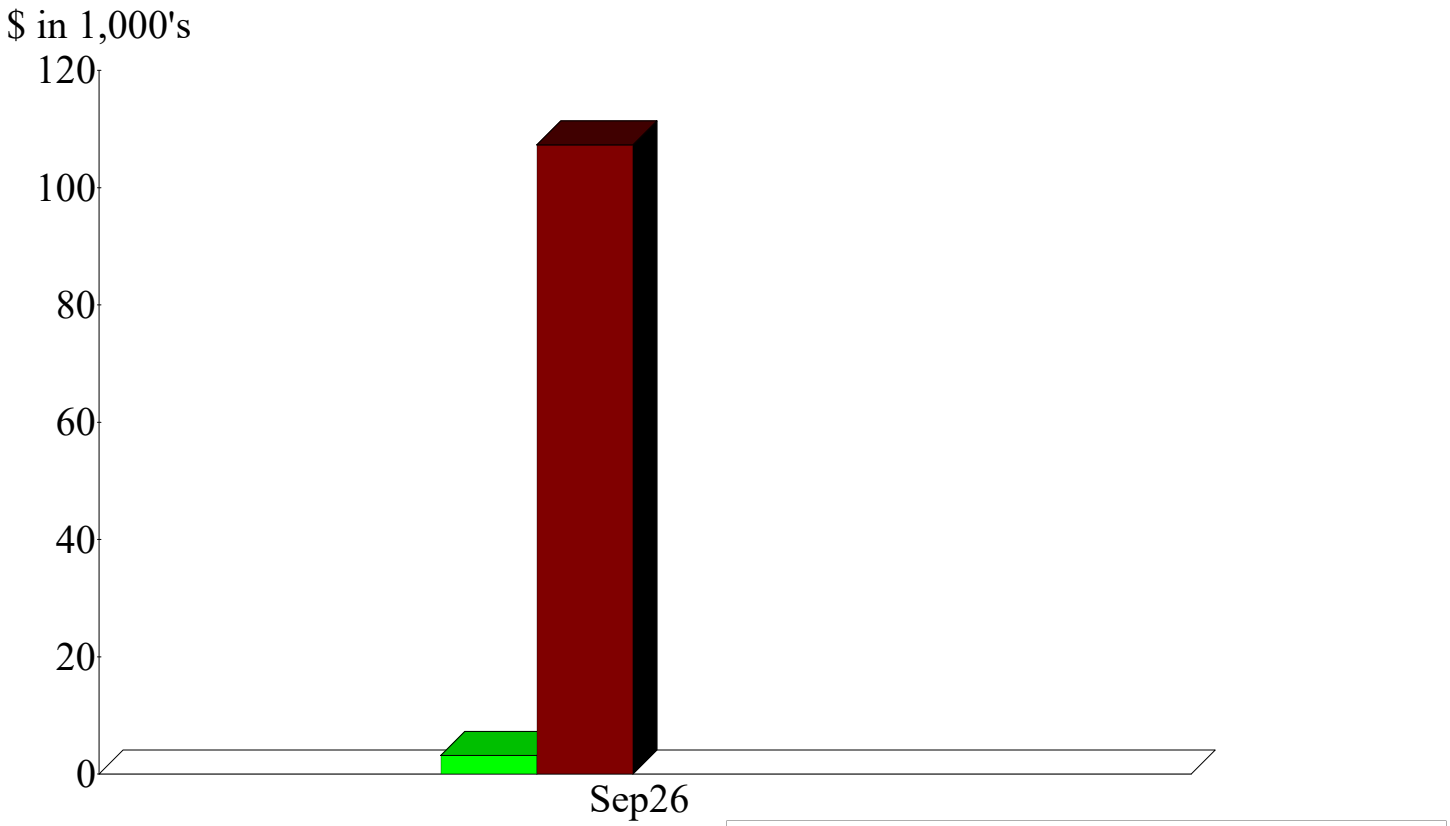
Miromar Lakes Community Development District
Construction Project Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2026

Description	September	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

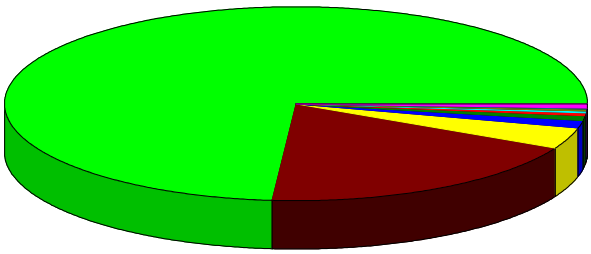
Income and Expense by Month

September 2026



Expense Summary

September 2026



5380000 · Stormwater Manage	73.80%
9099000 · Reserve Allocations	18.80
5120000 · Executive	3.60
5130000 · Financial and Administ	1.40
5110000 · Legislative	0.93
5140000 · Legal Services	0.63
5134700 · Printing and Binding	0.34
5133400 · Other Contractual Serv	0.32
5190000 · Other General Governn	0.17
5134100 · Communications & Fre	0.02
Total	$107,287.28

By Account