Miromar Lakes

Community Development District

Financial Statements
October 31, 2025

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Miromar Lakes Community Development District

Monthly Financial Statements

Miromar Lakes Community Development District
Balance Sheet
for the Period Ending October 31, 2025

	Governmental Funds				Account Groups		
		Debt Service Funds		Capital Project Fund			Totals (Memorandum Only)
	General Fund	Series 2022	Series 2025	Series 2025	General Long Term Debt	General Fixed Assets	
Assets							
Cash and Investments							
General Fund							
Truist - Checking Account	$ 188,022						188,022
FMIT - Investment Account	1,858,615	-	-	-	-	-	1,858,615
Debt Service Fund							
Interest Account	-	-	35,354	-	-	-	35,354
Reserve Account	-	-	30,000	-	-	-	30,000
Revenue	-	207,604	192,687	-	-	-	400,291
Prepayment Account	-	-	1,277	-	-	-	1,277
Accounts Receivable	-	-	-	-	-	-	-
Due from Other Funds							
General Fund	-	1,729	1,794	-	-	-	3,524
Debt Service Fund(s)	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	470,446	-	470,446
Amount to be Provided by Debt Service Funds	-	-	-	-	10,819,554	-	10,819,554
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	33,453,961	33,453,961
Total Assets	**$ 2,046,638**	**$ 209,334**	**$ 261,113**	**$ -**	**$ 11,290,000**	**$ 33,453,961**	**$ 47,261,045**

Miromar Lakes Community Development District
Balance Sheet
for the Period Ending October 31, 2025

	Governmental Funds				Account Groups		
		Debt Service Funds		Capital Project Fund			Totals
	General Fund	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)	3,524	-	-	-	-	-	3,524
Bonds Payable							
Current Portion (Due within 12 months)							
Series 2022	-	-	-	-	665,000	-	665,000
Series 2025	-	-	-	-	490,000	-	490,000
Long Term							
Series 2022	-	-	-	-	4,390,000	-	4,390,000
Series 2025	-	-	-	-	5,745,000	-	5,745,000
Total Liabilities	**$ 3,524**	**$ -**	**$ -**	**$ -**	**$ 11,290,000**	**$ -**	**$ 11,293,524**
Fund Equity and Other Credits							
Investment in General Fixed Assets	-	-	-	-	-	33,453,961	33,453,961
Fund Balance	-	-	-	-	-	-	-
Restricted							
Beginning: October 1, 2025 (Unaudited)	-	207,195	256,535	1,273	-	-	465,003
Results from Current Operations	-	2,138	4,578	(1,273)	-	-	5,443
Unassigned							
Beginning: October 1, 2025 (Unaudited)	2,021,360	-	-	-	-	-	-
Allocation of Fund Balance							
System-Wide Reserves	1,754,533	-	-	-	-	-	1,754,533
Reserve For First Three Months Operations	286,996	-	-	-	-	-	286,996
Results of Current Operations	1,585	-	-	-	-	-	1,585
Total Fund Equity and Other Credits	**$ 2,043,114**	**$ 209,334**	**$ 261,113**	**$ -**	**$ -**	**$ 33,453,961**	**$ 35,967,521**
Total Liabilities, Fund Equity and Other Credits	**$ 2,046,638**	**$ 209,334**	**$ 261,113**	**$ -**	**$ 11,290,000**	**$ 33,453,961**	**$ 47,261,045**

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2025

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest				
Interest - FMIT	4,598	4,598	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	2,084	2,084	1,005,640	0%
Special Assessments - Off-Roll	45,642	45,642	182,569	25%
Other Fees and Charges				
Discount for Early Payment	-	-	(40,226)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	**$ 52,324**	**$ 52,324**	**$ 1,147,983**	**5%**
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	1,000	1,000	12,000	8%
Executive				
Professional Management	3,859	3,859	46,305	8%
Financial and Administrative				
Audit Services	-	-	4,000	0%
Assessment Roll Services	1,500	1,500	18,000	8%
Arbitrage	-	-	1,000	0%
Communications & Freight Services				
Postage, Freight & Messenger	80	80	1,000	8%
Website Maintenance	-	-	2,400	0%
Other Contractual Services				
Legal Advertising	-	-	3,500	0%
Trustee Services	-	-	9,998	0%
Property Appraiser/Tax Collector Fees	-	-	1,300	0%
Bank Services	109	109	250	44%
Insurance	19,162	19,162	18,805	102%
Printing & Binding	-	-	2,000	0%
Subscription & Memberships	-	-	175	0%
Legal Services				
Legal - General Counsel	-	-	20,000	0%
Other General Government Services				
Engineering Services - General Services	-	-	15,000	0%
Asset Administrative Services	-	-	17,500	0%
Emergency & Disaster Relief Services				
Sub-Total:	**25,710**	**25,710**	**173,233**	**15%**

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2025

Description	October	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Professional Services				
Asset Management	-	-	80,000	0%
NPDES	-	-	3,500	0%
Electric - Aeration Systems	682	682	6,500	10%
Repairs & Maintenance				
Lake System				
Aquatic Weed Control	-	-	85,000	0%
Litoral Shelf Barrier Plantings	-	-	20,000	0%
Lake Bank Maintenance	-	-	2,500	0%
Water Quality Testing	-	-	19,000	0%
Water Control Structures	-	-	125,000	0%
Cane Toad Removal	-	-	39,000	0%
Apple Snail Treatment	-	-	2,000	0%
Midge Fly Control	-	-	25,000	0%
Aeration System	4,179	4,179	10,000	42%
Fish Re-Stocking	-	-	90,000	0%
Contingencies	-	-	20,875	0%
Wetland System				
Routine Maintenance	-	-	47,000	0%
Contingencies	-	-	2,350	0%
Capital Outlay				
Lake Bank Restoration	-	-	120,000	0%
Video Stormwater Pipes/Repairs	-	-	35,000	0%
Sub-Total:	**4,861**	**4,861**	**732,725**	**1%**
Reserve Allocations				
Capital/Operations	20,169	20,169	242,025	8%
Sub-Total:	**20,169**	**20,169**	**242,025**	**8%**
Total Expenditures and Other Uses:	**$ 50,739**	**$ 50,739**	**$ 1,147,983**	**4%**
Net Increase/ (Decrease) in Fund Balance	1,585	1,585	(0)	
Fund Balance - Beginning	2,021,360	2,021,360	2,021,360	
Extraordinary Cap/Oper Reserve Additions	20,169	20,169		
Fund Balance - Ending	**$ 2,022,945**	**$ 2,022,945**	**$ 2,021,360**	

Miromar Lakes Community Development District
Debt Service Fund - Series 2022 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2025

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Revenue Account	409	409	16,179	3%
Special Assessment Revenue				
Special Assessments - On-Roll	1,729	1,729	834,742	0%
Special Assessments - Off-Roll	-	-	-	0%
Special Assessments - Prepayments	-	-	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(33,450)	0%
Operating Transfers In (From Other Funds)	-	-	-	0%
Total Revenue and Other Sources:	**$ 2,138**	**$ 2,138**	**$ 817,471**	**0%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2022 Bonds	-	-	665,000	0%
Principal Debt Service - Early Redemptions				
Series 2022 Bonds	-	-	-	0%
Interest Expense				
Series 2022 Bonds	-	-	137,794	0%
Operating Transfers Out (To Other Funds)	-	-	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ -**	**$ 802,794**	**0%**
Net Increase/ (Decrease) in Fund Balance	2,138	2,138	14,677	
Fund Balance - Beginning	207,195	207,195	207,195	
Fund Balance - Ending	**$ 209,334**	**$ 209,334**	**$ 221,873**	

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

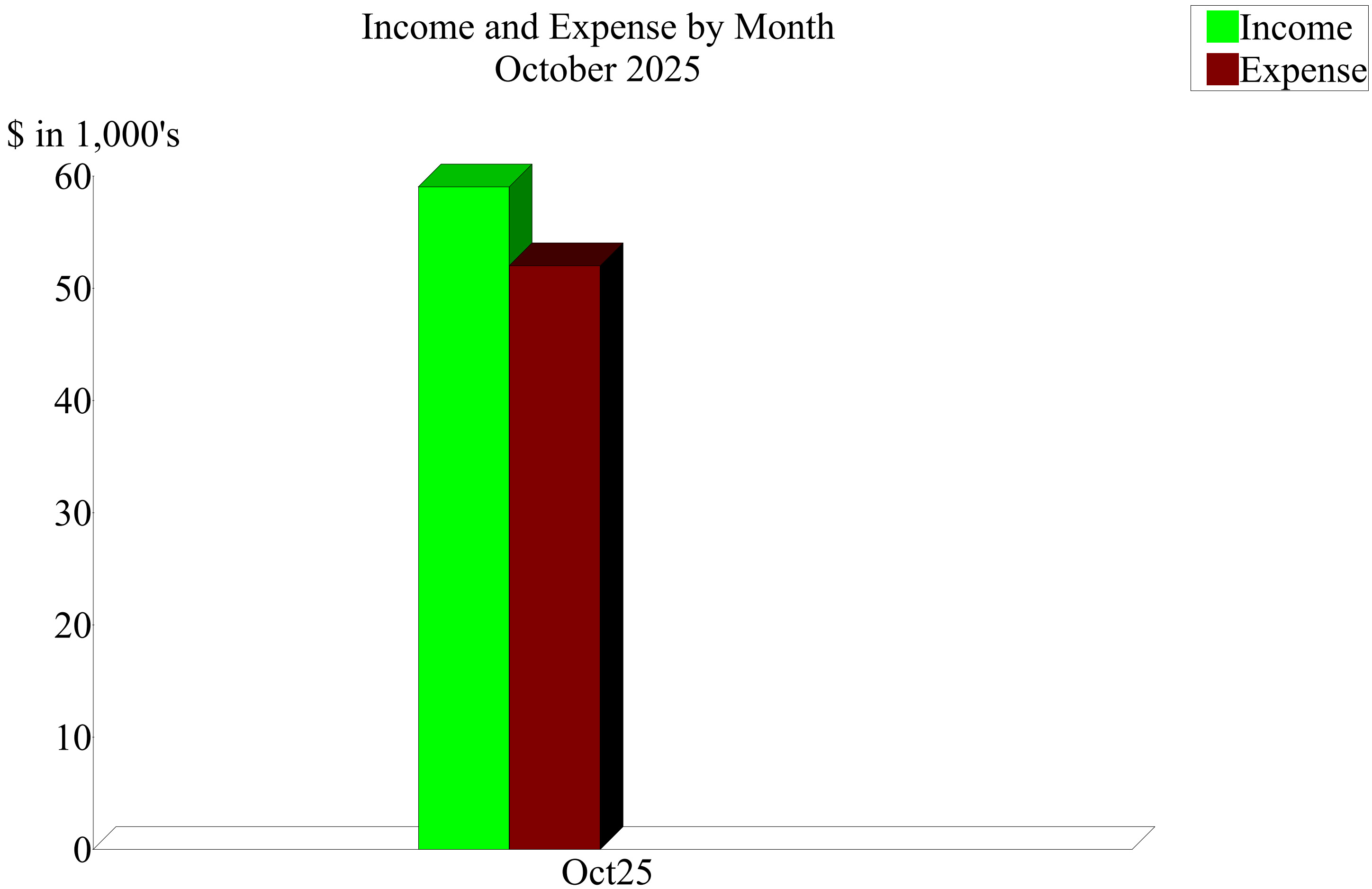
Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	101	101	18,264	0%
Interest Account	119	119	28,599	0%
Revenue Account	1,286	1,286	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	1,794	1,794	863,615	0%
Special Assessments - Off-Roll	-	-	-	0%
Special Assessments - Prepayments	-	-	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	-	0%
Operating Transfers In (From Other Funds)	1,277	1,277	(32,298)	0%
Total Revenue and Other Sources:	**$ 4,578**	**$ 4,578**	**$ 878,179**	**0%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2025 Bonds	-	-	490,000	0%
Principal Debt Service - Early Redemptions				
Series 2025 Bonds	-	-	-	0%
Interest Expense				
Series 2025 Bonds	-	-	341,193	0%
Operating Transfers Out (To Other Funds)	-	-	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ -**	**$ 831,193**	**0%**
Net Increase/ (Decrease) in Fund Balance	4,578	4,578	46,986	
Fund Balance - Beginning	256,535	256,535	256,535	
Fund Balance - Ending	**$ 261,113**	**$ 261,113**	**$ 303,521**	

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

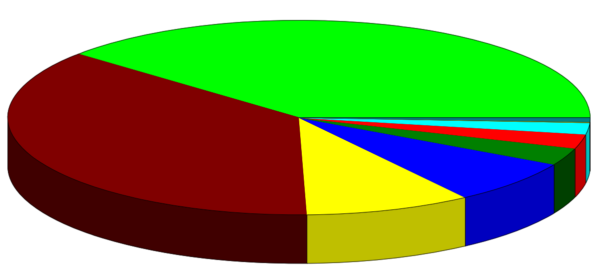
Description	October	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	$ -	$ -	$ -
Interest Income			
Construction Account	-	-	-
Cost of Issuance	4	4	-
Operating Transfers In (From Other Funds)	-	-	-
Total Revenue and Other Sources:	**$ 4**	**$ 4**	**$ -**
Expenditures and Other Uses			
Capital Outlay			
Operating Transfers Out (To Other Funds)	1,277	1,277	-
Total Expenditures and Other Uses:	**$ 1,277**	**$ 1,277**	**$ -**
Net Increase/ (Decrease) in Fund Balance	(1,273)	(1,273)	-
Fund Balance - Beginning	1,273	1,273	-
Fund Balance - Ending	**$ -**	**$ -**	**$ -**

Miromar Lakes Community Development District

Income and Expense by Month
October 2025



Expense Summary
October 2025



9099000 · Reserve Allocations		38.77%
5134500 · Insurance		36.84
5380000 · Stormwater Manageme		9.34
5120000 · Executive		7.42
5130000 · Financial and Administ		2.88
5810000 · Intragovernmental Tran		2.46
5110000 · Legislative		1.92
5133400 · Other Contractual Servi		0.21
5134100 · Communications & Fre		0.15
Total		$52,016.68

By Account