

Miromar Lakes

Community Development District

*Financial Statements
November 30, 2025*

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Miromar Lakes Community Development District

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Miromar Lakes Community Development District
Balance Sheet
for the Period Ending November 30, 2025

	Governmental Funds				Account Groups		Totals (Memorandum Only)
	Debt Service Funds		Capital Project Fund	General Long Term Debt	General Fixed Assets		
	General Fund	Series 2022	Series 2025			Series 2025	
Assets							
Cash and Investments							
General Fund							
Truist - Checking Account	\$ 306,676						306,676
FMIT - Investment Account	1,862,207	-	-	-	-	-	1,862,207
Debt Service Fund							
Interest Account	-	-	238	-	-	-	238
Reserve Account	-	-	30,000	-	-	-	30,000
Revenue	-	283,318	192,679	-	-	-	475,997
Prepayment Account	-	-	1,282	-	-	-	1,282
Accounts Receivable	-	-	-	-	-	-	-
Due from Other Funds							
General Fund	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	507,517	-	507,517
Amount to be Provided by Debt Service Funds	-	-	-	-	10,782,483	-	10,782,483
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	33,453,961	33,453,961
Total Assets	\$ 2,168,884	\$ 283,318	\$ 224,199	\$ -	\$ 11,290,000	\$ 33,453,961	\$ 47,420,362

Miromar Lakes Community Development District
Balance Sheet
for the Period Ending November 30, 2025

	Governmental Funds				Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds	Capital Project Fund		General Long Term Debt	General Fixed Assets	
		Series 2022	Series 2025	Series 2025			
Liabilities							
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds							
General Fund	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,290,000</u>	<u>\$ -</u>	<u>\$ 11,290,000</u>
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	-	76,123	(32,336)	(1,273)	-	-	42,514
Unassigned							
Beginning: October 1, 2025 (Unaudited)	2,021,360	-	-	-	-	-	-
Allocation of Fund Balance							
System-Wide Reserves	1,774,702	-	-	-	-	-	1,774,702
Reserve For First Three Months Operations	286,996	-	-	-	-	-	286,996
Results of Current Operations	107,186	-	-	-	-	-	107,186
Total Fund Equity and Other Credits	<u>\$ 2,168,884</u>	<u>\$ 283,318</u>	<u>\$ 224,199</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,453,961</u>	<u>\$ 36,130,362</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 2,168,884</u>	<u>\$ 283,318</u>	<u>\$ 224,199</u>	<u>\$ -</u>	<u>\$ 11,290,000</u>	<u>\$ 33,453,961</u>	<u>\$ 47,420,362</u>

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2025

Description	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest				
Interest - FMIT	3,592	8,191	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	171,317	173,400	1,005,640	17%
Special Assessments - Off-Roll	-	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:	\$ 174,909	\$ 227,233	\$ 1,147,983	20%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	800	1,800	12,000	15%
Executive				
Professional Management	3,859	7,718	46,305	17%
Financial and Administrative				
Audit Services	-	-	4,000	0%
Assessment Roll Services	1,500	3,000	18,000	17%
Arbitrage	-	-	1,000	0%
Communications & Freight Services				
Postage, Freight & Messenger	80	160	1,000	16%
Website Maintenance	-	-	2,400	0%
Other Contractual Services				
Legal Advertising	-	-	3,500	0%
Trustee Services	-	-	9,998	0%
Dissemination	875	875	-	0%
Property Appraiser/Tax Collector Fees	1,299	1,299	1,300	100%
Bank Services	92	201	250	81%
Insurance	-	19,162	18,805	102%
Printing & Binding	-	-	2,000	0%
Subscription & Memberships	175	175	175	100%
Legal Services				
Legal - General Counsel	138	138	20,000	1%
Other General Government Services				
Engineering Services - General Services	105	105	15,000	1%
Asset Administrative Services	-	-	17,500	0%
Emergency & Disaster Relief Services				
Sub-Total:	8,922	34,631	173,233	20%

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2025

Description	November	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Professional Services				
Asset Management	6,126	6,126	80,000	8%
NPDES	2,087	2,087	3,500	60%
Electric - Aeration Systems	606	1,287	6,500	20%
Repairs & Maintenance				
Lake System				
Aquatic Weed Control	5,909	5,909	85,000	7%
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	4,200	4,200	39,000	11%
Apple Snail Treatment	-	-	2,000	0%
Midge Fly Control	-	-	25,000	0%
Aeration System	863	5,042	10,000	50%
Fish Re-Stocking	2,502	2,502	90,000	3%
Contingencies	-	-	20,875	0%
Wetland System				
Routine Maintenance	12,259	12,259	47,000	26%
Contingencies	-	-	2,350	0%
Capital Outlay				
Lake Bank Restoration	1,467	1,467	120,000	1%
Video Stormwater Pipes/Repairs	4,200	4,200	35,000	12%
Sub-Total:	40,217	45,078	732,725	6%
Reserve Allocations				
Capital/Operations	20,169	40,338	242,025	17%
Sub-Total:	20,169	40,338	242,025	17%
Total Expenditures and Other Uses:	\$ 69,308	\$ 120,047	\$ 1,147,983	10%
Net Increase/ (Decrease) in Fund Balance	105,601	107,186	(0)	
Fund Balance - Beginning	2,043,114	2,021,360	2,021,360	
Extraordinary Cap/Oper Reserve Additions	20,169	40,338	242,025	
Fund Balance - Ending	\$ 2,168,884	\$ 2,168,884	\$ 2,263,385	

Miromar Lakes Community Development District
Debt Service Fund - Series 2022 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2025

Description	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Revenue Account	702	1,111	16,179	7%
Special Assessment Revenue				
Special Assessments - On-Roll	142,180	143,909	834,742	17%
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:	\$ 142,882	\$ 145,020	\$ 817,471	18%
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	68,897	68,897	137,794	50%
Operating Transfers Out (To Other Funds)	-	-	-	0%
Total Expenditures and Other Uses:	\$ 68,897	\$ 68,897	\$ 802,794	9%
Net Increase/ (Decrease) in Fund Balance	73,985	76,123	14,677	
Fund Balance - Beginning	209,334	207,195	207,195	
Fund Balance - Ending	\$ 283,318	\$ 283,318	\$ 221,873	

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

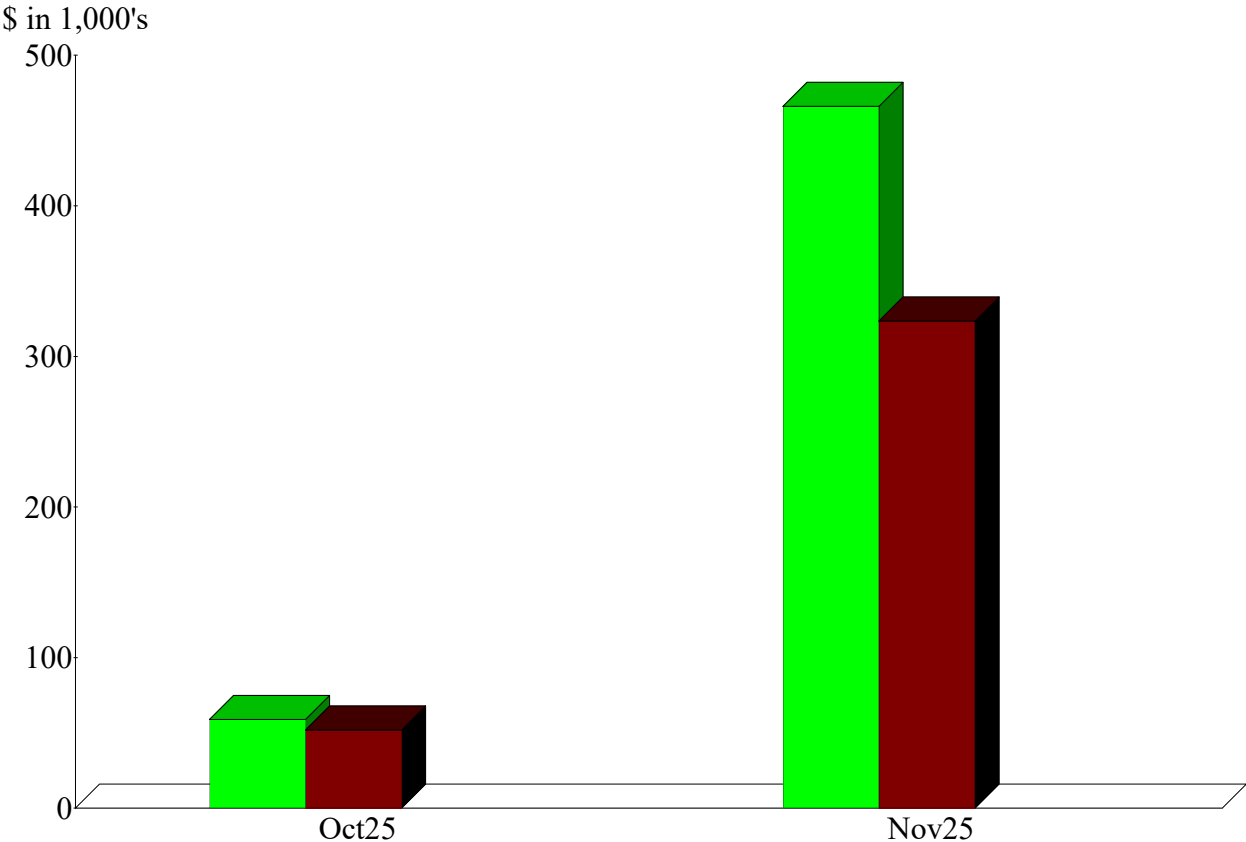
Description	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	101	203	18,264	0%
Interest Account	120	238	28,599	0%
Prepayment Account	4	4	-	0%
Revenue Account	651	1,937	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	147,528	149,322	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	(32,298)	0%
Total Revenue and Other Sources:	\$ 148,404	\$ 152,982	\$ 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	185,318	185,318	341,193	0%
Operating Transfers Out (To Other Funds)	-	-	-	0%
Total Expenditures and Other Uses:	\$ 185,318	\$ 185,318	\$ 831,193	0%
Net Increase/ (Decrease) in Fund Balance	(36,914)	(32,336)	46,986	
Fund Balance - Beginning	261,113	256,535	256,535	
Fund Balance - Ending	\$ 224,199	\$ 224,199	\$ 303,521	

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

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

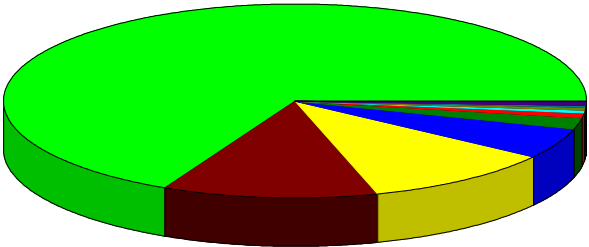
Miromar Lakes Community Development District

Income and Expense by Month
October through November 2025



Expense Summary
October through November 2025

5170000 · Debt Service	67.69%
5380000 · Stormwater Management Service	12.00
9099000 · Reserve Allocations	10.74
5134500 · Insurance	5.10
5120000 · Executive	2.06
5130000 · Financial and Administrative	0.80
5133400 · Other Contractual Services	0.63
5110000 · Legislative	0.48
5810000 · Intragovernmental Transfers Out	0.34
5135400 · Subscriptions & Memberships	0.05
Other	0.11
Total	\$375,539.35



By Account