

Miromar Lakes

Community Development District

Financial Statements December 31, 2025

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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
for the Period Ending December 31, 2025

	Governmental Funds				Capital Project Fund	Account Groups		Totals (Memorandum Only)
	Debt Service Funds					General Long Term Debt	General Fixed Assets	
	General Fund	Series 2022	Series 2025	Series 2025				
Assets								
Cash and Investments								
General Fund								
Truist - Checking Account	\$ 312,867							312,867
FMIT - Investment Account	2,373,043	-	-	-	-	-	-	2,373,043
Debt Service Fund								
Interest Account	-	-	246	-	-	-	-	246
Reserve Account	-	-	30,000	-	-	-	-	30,000
Revenue	-	751,569	678,339	-	-	-	-	1,429,909
Prepayment Account	-	-	1,286	-	-	-	-	1,286
Accounts Receivable	9,836	-	-	-	-	-	-	9,836
Due from Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Due from Other Governments	8,705	-	-	-	-	-	-	8,705
Amount Available in Debt Service Funds	-	-	-	-	1,461,441	-	-	1,461,441
Amount to be Provided by Debt Service Funds	-	-	-	-	9,828,559	-	-	9,828,559
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	33,453,961	-	33,453,961
Total Assets	\$ 2,704,451	\$ 751,569	\$ 709,871	\$ -	\$ 11,290,000	\$ 33,453,961	\$ -	\$ 48,909,853

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

	Governmental Funds				Capital Project Fund	Account Groups		Totals (Memorandum Only)
	Debt Service Funds			General Long Term Debt		General Fixed Assets		
	General Fund	Series 2022	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	-	544,374	453,337	(1,273)	-	-	996,438	
Unassigned								
Beginning: October 1, 2025 (Unaudited)	2,030,065	-	-	-	-	-	-	
Allocation of Fund Balance								
System-Wide Reserves	1,803,575	-	-	-	-	-	1,803,575	
Reserve For First Three Months Operations	286,996	-	-	-	-	-	286,996	
Results of Current Operations	613,880	-	-	-	-	-	613,880	
Total Fund Equity and Other Credits	<u>\$ 2,704,451</u>	<u>\$ 751,569</u>	<u>\$ 709,871</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,453,961</u>	<u>\$ 37,619,853</u>	
Total Liabilities, Fund Equity and Other Credits	<u>\$ 2,704,451</u>	<u>\$ 751,569</u>	<u>\$ 709,871</u>	<u>\$ -</u>	<u>\$ 11,290,000</u>	<u>\$ 33,453,961</u>	<u>\$ 48,909,853</u>	

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

Description	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest				
Interest - FMIT	10,835	19,026	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	563,569	736,969	1,005,640	73%
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:	\$ 574,404	\$ 801,637	\$ 1,147,983	70%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	800	2,600	12,000	22%
Executive				
Professional Management	3,859	11,576	46,305	25%
Financial and Administrative				
Audit Services	4,000	4,000	4,000	100%
Assessment Roll Services	1,500	4,500	18,000	25%
Arbitrage	-	-	1,000	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	160	1,000	16%
Website Maintenance	-	-	2,400	0%
Other Contractual Services				
Legal Advertising	-	-	3,500	0%
Trustee Services	-	-	9,998	0%
Dissemination	-	875	-	0%
Property Appraiser/Tax Collector Fees	-	1,299	1,300	100%
Bank Services	89	290	250	116%
Insurance	-	19,162	18,805	102%
Printing & Binding	-	-	2,000	0%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	-	138	20,000	1%
Legal - Other	593	593	-	0%
Other General Government Services				
Engineering Services - General Services	1,460	1,564	15,000	10%
Asset Administrative Services	-	-	17,500	0%
Emergency & Disaster Relief Services				
Sub-Total:	12,299	46,931	173,233	27%

Prepared by:

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

Description	December	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Professional Services				
Asset Management	5,357	11,483	80,000	14%
NPDES	109	2,195	3,500	63%
Electric - Aeration Systems	626	1,914	6,500	29%
Repairs & Maintenance				
Lake System				
Aquatic Weed Control	5,909	11,818	85,000	14%
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	3,360	7,560	39,000	19%
Apple Snail Treatment	-	-	2,000	0%
Midge Fly Control	-	-	25,000	0%
Aeration System	-	5,042	10,000	50%
Fish Re-Stocking	20,167	21,894	90,000	24%
Contingencies	-	-	20,875	0%
Wetland System				
Routine Maintenance	-	12,259	47,000	26%
Contingencies	-	-	2,350	0%
Capital Outlay				
Lake Bank Restoration	489	1,956	120,000	2%
Video Stormwater Pipes/Repairs	-	4,200	35,000	12%
Sub-Total:	36,018	80,320	732,725	11%
Reserve Allocations				
Capital/Operations	20,169	60,506	242,025	25%
Sub-Total:	20,169	60,506	242,025	25%
Total Expenditures and Other Uses:	\$ 68,486	\$ 187,757	\$ 1,147,983	16%
Net Increase/ (Decrease) in Fund Balance	505,918	613,880	(0)	
Fund Balance - Beginning	2,178,364	2,030,065	2,030,065	
Extraordinary Cap/Oper Reserve Additions	20,169	60,506	242,025	
Fund Balance - Ending	\$ 2,704,451	\$ 2,704,451	\$ 2,272,090	

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

Description	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Revenue Account	532	1,642	16,179	10%
Special Assessment Revenue				
Special Assessments - On-Roll	467,720	611,629	834,742	73%
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:	\$ 468,251	\$ 613,271	\$ 817,471	75%
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	137,794	50%
Operating Transfers Out (To Other Funds)	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 68,897	\$ 802,794	9%
Net Increase/ (Decrease) in Fund Balance	468,251	544,374	14,677	
Fund Balance - Beginning	283,318	207,195	207,195	
Fund Balance - Ending	\$ 751,569	\$ 751,569	\$ 221,873	

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

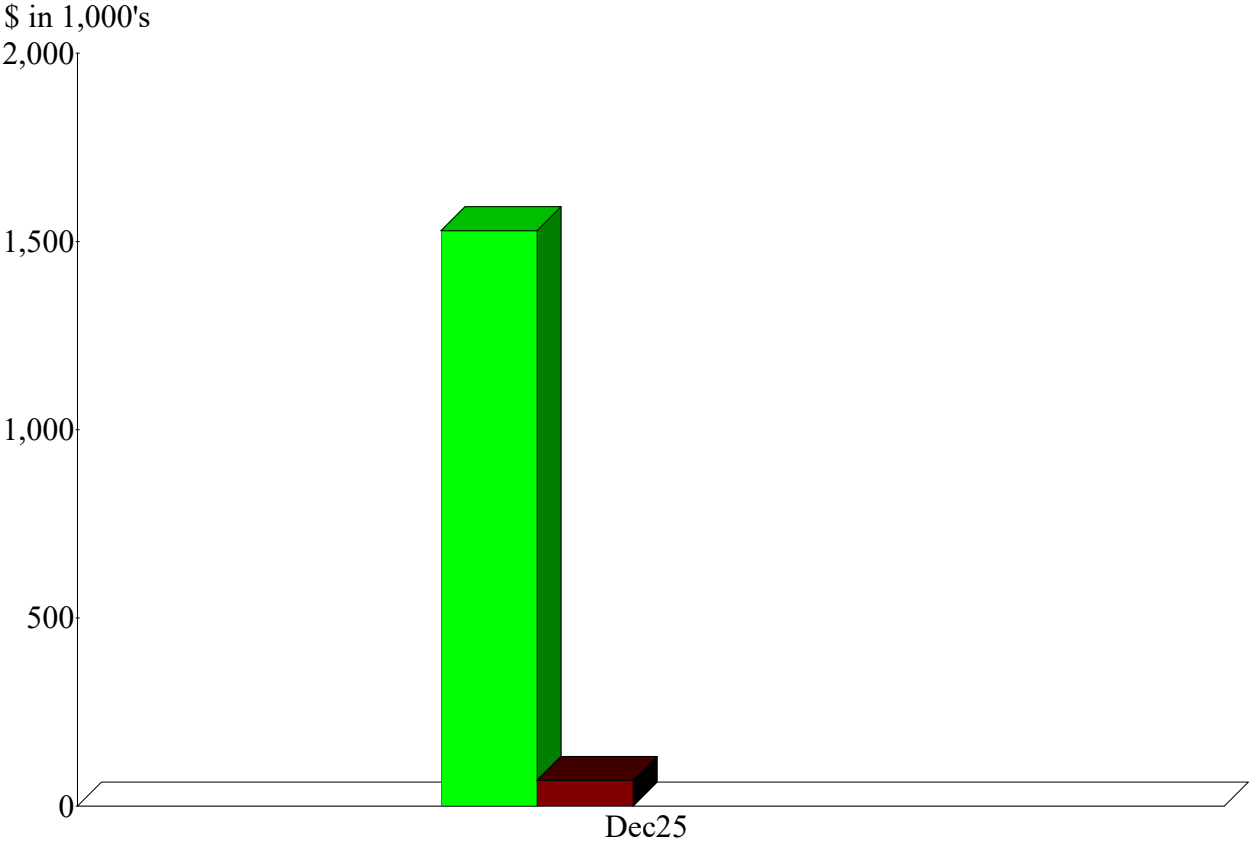
Description	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	92	295	18,264	0%
Interest Account	8	246	28,599	0%
Prepayment Account	4	8	-	0%
Revenue Account	256	2,193	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	485,312	634,634	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:	\$ 485,672	\$ 638,655	\$ 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	341,193	0%
Operating Transfers Out (To Other Funds)	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 185,318	\$ 831,193	0%
Net Increase/ (Decrease) in Fund Balance	485,672	453,337	46,986	
Fund Balance - Beginning	224,199	256,535	256,535	
Fund Balance - Ending	\$ 709,871	\$ 709,871	\$ 303,521	

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

Description	December	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:	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ -</u>
Expenditures and Other Uses			
Capital Outlay			
Operating Transfers Out (To Other Funds)	-	1,277	-
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ 1,277</u>	<u>\$ -</u>
Net Increase/ (Decrease) in Fund Balance	-	(1,273)	-
Fund Balance - Beginning	-	1,273	-
Fund Balance - Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

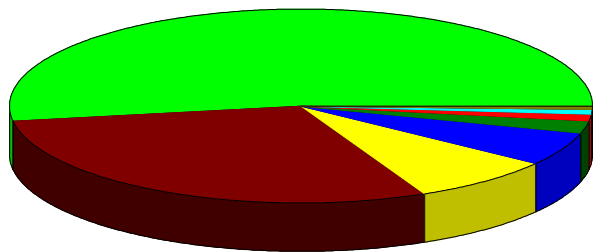
Miromar Lakes Community Development District

Income and Expense by Month
December 2025



Expense Summary
December 2025

5380000 · Stormwater Management Servi	52.59%
9099000 · Reserve Allocations	29.45
5130000 · Financial and Administrative	8.03
5120000 · Executive	5.63
5190000 · Other General Government Serv.	2.13
5110000 · Legislative	1.17
5140000 · Legal Services	0.87
5133400 · Other Contractual Services	0.13
Total	\$68,485.81



By Account