

Esplanade Lake Club

Community Development District

Adopted Budget Fiscal Year 2027

Prepared By:

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Esplanade Lake Club Community Development District
General Fund - Budget
Fiscal Year 2027

Description	FY 2026 Adopted Budget	Actual at 02/12/2026	Anticipated FYE 09/30/2026	FY 2027 Budget	Notes
Revenues and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	Cash Over (Short) for Operations
Interest Income - General Account	\$ -	\$ 2,832	\$ 25,492	\$ 24,217	
Assessment Revenue					
Assessments - On-Roll	\$ 1,070,089	\$ 887,554	\$ 1,070,089	\$ 1,104,324	Property Owners Assessments
Total Revenue and Other Sources	\$ 1,070,089	\$ 890,387	\$ 1,095,581	\$ 1,128,541	
Appropriations					
Legislative					
Board of Supervisor's Fees	\$ 2,400	\$ 800	\$ 4,000	\$ 4,800	Statutory Required Fees (Waived by Development Board Members)
Executive					
Professional - Management	\$ 55,000	\$ 22,917	\$ 55,000	\$ 60,000	District Manager
Financial and Administrative					
Audit Services	\$ 4,500	\$ 5,600	\$ 5,600	\$ 5,700	Statutory required audit yearly
Accounting Services	\$ 40,000	\$ 16,667	\$ 40,000	\$ 47,500	All Funds
Assessment Roll Preparation	\$ 40,000	\$ 16,667	\$ 40,000	\$ 47,500	Par Outstanding and yearly work with Property Appraiser
Arbitrage Rebate Fees	\$ 1,500	\$ -	\$ 1,000	\$ 1,000	IRS Required Calculation to insure interest on Bonds does not exceed interest paid on bonds
Other Contractual Services					
Legal Advertising	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	Statutory Required Legal Advertising
Trustee Services	\$ 11,250	\$ 7,418	\$ 11,234	\$ 11,250	Trust Fees for Bonds
Dissemination Agent Services	\$ 7,000	\$ 875	\$ 4,375	\$ 4,375	Required Reporting for Bonds
Bond Amortization Schedules	\$ 2,000	\$ 500	\$ 2,850	\$ 3,000	Required for Bonds
Property Appraiser & Tax Collector Fees	\$ 700	\$ 809	\$ 809	\$ 858	Fees to place assessments on tax bills
Bank Service Fees	\$ 250	\$ -	\$ 250	\$ 250	Bank Fees - Governmental Bank Account
Communications and Freight Services					
Postage, Freight & Messenger	\$ 250	\$ 51	\$ 250	\$ 300	Agenda Mailings and other misc. mail
Computer Services (Web Site)	\$ 2,400	\$ 1,200	\$ 2,400	\$ 2,400	Statutory Maintenance of District Web Site
Insurance					
	\$ 18,275	\$ 18,623	\$ 18,623	\$ 19,323	General Liability and D&O Liability Insurance
Subscriptions and Memberships					
	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
Printing and Binding					
	\$ 300	\$ -	\$ 250	\$ 300	Agenda Books and Copies
Legal Services					
General Counsel	\$ 7,500	\$ 565	\$ 5,000	\$ 7,500	District Attorney
Sub-Total	\$ 197,500	\$ 92,866	\$ 195,816	\$ 220,231	
Other General Government Services					
Engineering Services					
General Engineering	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	District Engineer (General Services)
Sub-Total	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	

Esplanade Lake Club Community Development District
General Fund - Budget
Fiscal Year 2027

Description	FY 2026 Adopted Budget	Actual at 02/12/2026	Anticipated FYE 09/30/2026	FY 2027 Budget	Notes
Stormwater Management Services					
Professional Services					
Asset Management	\$ 68,000	\$ 15,381	\$ 68,000	\$ 42,000	Field Operations Manager
Repairs & Maintenance					
Lake System					
Aquatic Weed Control	\$ 44,000	\$ 13,650	\$ 63,000	\$ 65,000	Monthly Spraying of Lakes (Additional Lakes in FGCU)
Lake Bank Maintenance	\$ 34,000	\$ 29,450	\$ 34,000	\$ 36,000	Lake Bank Repairs as needed
Fountain and Aeration Maintenance	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	Quarterly PM
Water Quality Reporting	\$ 69,000	\$ 23,460	\$ 68,220	\$ 69,000	Lee County Reporting Requirements
Water Quality Testing (Eagles Key)	\$ 16,000	\$ -	\$ 15,450	\$ 16,000	Tri-Annual water quality sampling & water quality standards report
Stormwater Structures	\$ 40,000	\$ 37,150	\$ 74,300	\$ 60,000	Periodic Inspection/Cleaning of Interconnect Pipes
Midge Fly Control	\$ 3,500	\$ -	\$ 4,200	\$ 4,500	Periodic Control of Midge Fly's
Cane Toad Removal	\$ -	\$ 6,620	\$ 24,000	\$ 29,000	*New Line Item
Lake 5/6 Fish Stocking	\$ 38,000	\$ 9,836	\$ 38,000	\$ 40,000	Improve Water Quality, Midge Fly Treatment, Improve Fishing
Rip-Rap Repairs	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	Periodic Repairs as needed
Wetland Preserves System					
Wetland Maintenance	\$ 12,000	\$ 20,870	\$ 25,564	\$ 26,000	Periodic Maintenance to remove exotics as needed
Indigenous area	\$ -	\$ -	\$ -	\$ 19,000	watering and new plantings
Contingencies	\$ 8,340	\$ -	\$ 8,340	\$ 11,580	3% of Repairs and Maintenance
Capital Outlay	\$ -	\$ -	\$ -	\$ -	
Sub-Total	\$ 354,340	\$ 156,417	\$ 444,574	\$ 439,580	
Road and Street Services					
Professional Management					
Asset Management	\$ 1,000	\$ -	\$ 1,000	\$ 750	
Repairs and Maintenance					
Miscellaneous Repairs	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	Center Place Boulevard
Pressure Cleaning of Sidewalk incl. Curb & Gutter	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	Pressure Cleaning of Sidewalk and Curb and Gutter
Contingencies	\$ -	\$ -	\$ -	\$ -	N/A for FY 2027
Sub-Total	\$ 7,000	\$ -	\$ 7,000	\$ 6,750	
Landscaping Services					
Professional Services					
Asset Management	\$ 30,000	\$ 5,094	\$ 18,000	\$ 30,000	Field Operations Manager
Repairs & Maintenance					
Landscaping Maintenance	\$ 95,000	\$ 20,130	\$ 100,520	\$ 101,000	Alico Road, Centerplace Blvd & Eagle's Nest
Eagle Key Maintenance	\$ 16,000	\$ -	\$ -	\$ 17,000	Trim non -natives around Palm Tree beds & Trim of Palm Trees
Tree Trimming	\$ 18,000	\$ -	\$ 12,000	\$ 18,000	Trimming of palms trees in the median and ROW
Landscape Replacements	\$ 10,000	\$ 2,098	\$ 25,000	\$ 25,000	Yearly Replacements as needed
Mulch Installation	\$ 13,000	\$ 15,780	\$ 8,000	\$ 13,000	One (1) full mulch, at 6 month interval touch up

Esplanade Lake Club Community Development District
General Fund - Budget
Fiscal Year 2027

Description	FY 2026 Adopted Budget	Actual at 02/12/2026	Anticipated FYE 09/30/2026	FY 2027 Budget	Notes
Annuals	\$ 20,000	\$ 5,189	\$ 15,567	\$ 15,000	Three (3) times/year
Landscape Lighting	\$ 1,000	\$ -	\$ -	\$ 1,000	Periodic repair of decorative lighting fixtures
Irrigation System Repairs	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	Periodic repairs as needed
Holiday Lighting	\$ 5,000	\$ 5,000	\$ 5,000	\$ 9,000	Center Place Blvd
Miscellaneous Repairs	\$ 2,000	\$ -	\$ 1,500	\$ 2,000	Other Miscellaneous items not accounted for separately
Contingencies	\$ 5,445	\$ -	\$ 10,000	\$ 6,075	3% of Repairs and Maintenance
Capital Outlay					
Eagle Key Improvements	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	Replacement of Dead Palms as needed
Center PI Blvd Landscape Improvements	\$ 20,000	\$ -	\$ 20,000	\$ 15,000	Replacement of Plants as needed
Fountain and Aeration	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	Identify Lakes for Use of Fountain/Aeration
Contingencies/CEI Services	\$ 16,500	\$ -	\$ 16,500	\$ 10,000	Contingencies/CEI (Contingencies is at 5%)
Sub-Total	\$ 288,445	\$ 53,291	\$ 268,587	\$ 313,575	
Reserves					
District Asset Restoration	\$ 175,000	\$ 72,917	\$ 131,800	\$ 100,000	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration, resulting in sufficient funds for major common area expenditures.
Sub-Total	\$ 175,000	\$ 72,917	\$ 131,800	\$ 100,000	
Other Fees and Charges					
Discounts/Collection Fees	\$ 42,804	\$ -	\$ 42,804	\$ 43,405	
Sub-Total	\$ 42,804	\$ -	\$ 42,804	\$ 43,405	
Total Expenditures and Other Uses	\$ 1,070,089	\$ 375,491	\$ 1,095,581	\$ 1,128,541	
Fund Balance:					
Change from Current Year Operations	\$ -	\$ 514,896	\$ (0)	\$ -	Cash Over (Short) at Fiscal Year End
Beginning Fund Balance* - October 1st	\$ 674,944		\$ 674,944	\$ 806,744	
Current Year Reserve Appropriation	\$ 175,000		\$ 131,800	\$ 100,000	Budgeted Funds for Long Term Capital Planning
Ending/Anticipated Fund Balance - September 30th	\$ 849,944		\$ 806,744	\$ 906,744	
Use of Funds					
1st 3 Months of Operations Reserve	\$ 267,522		\$ 273,895	\$ 282,135	Required to meet Cash Needs until Assessment Rec'd.
District Asset Restoration Reserve	\$ 582,422		\$ 532,848	\$ 624,609	Long Term Capital Planning - Balance of Funds - (See Note Above)
Total Fund Balance	\$ 849,944		\$ 806,744	\$ 906,744	
*Beginning balance at 10/01/2025 per audited financial statements					
Assessment Rate	\$ 1,306.58			\$ 1,365.05	
CAP Rate - Adopted FY 2024	\$ 1,370.49			\$ 1,370.49	
Final Units Subject to Assessment	819			809	REVENUE REDUCTION CAUSED BY CORRECTON IN UNITS SUBJECT TO ASSESSMENT

**Esplanade Lake Club Community Development District
General Fund - Budget
Fiscal Year 2027**

Schedule of Capital Improvements

Description of Capital Items	2027	2028	2029	2030	2031
Water Management System					
Eagle Key Improvements	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	5000
Center Pl Blvd Landscape	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	15000
Fountain and Aeration	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	-
Contingencies at 5%	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
CEI Services at 15%	\$ 7,500	\$ 7,500	\$ 7,500	\$ 3,000	\$ 3,000
Sub-Total	\$ 60,000	\$ 60,000	\$ 45,000	\$ 15,000	\$ 15,000

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019 A-1 Bonds - Budget
Fiscal Year 2027

Description	FY 2026 Adopted Budget	Actual at 02/12/2026	Anticipated FYE 09/30/2026	FY 2027 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Reserve Account	\$ 18,265	\$ 6,772	\$ 16,254	\$ 14,628
Revenue Account	\$ 30,365	\$ 11,439	\$ 27,455	\$ 24,709
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 924,979	\$ 747,032	\$ 924,979	\$ 914,255
Interfund Transfers In	\$ -	\$ 45,553	\$ 45,553	\$ -
Total Revenue and Other Sources	\$ 973,609	\$ 810,797	\$ 1,014,241	\$ 953,592
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ 310,000	\$ 310,000	\$ 310,000	\$ 320,000
Interest Expense	\$ 535,531	\$ 270,284	\$ 535,531	\$ 522,700
Other Fees and Charges				
Discounts for Early Payment	\$ 60,513	\$ -	\$ 60,513	\$ 60,513
Interfund Transfers Out	\$ -	\$ 5,503	\$ 5,503	\$ -
Total Expenditures and Other Uses	\$ 906,045	\$ 585,787	\$ 911,547	\$ 903,213
Net Increase/(Decrease) in Fund Balance	\$ 67,565	\$ 225,010	\$ 102,693	\$ 50,379
Fund Balance - Beginning	\$ 1,257,879	\$ 1,257,879	\$ 1,257,879	\$ 1,360,572
Fund Balance - Ending	\$ 1,325,443	\$ 1,482,889	\$ 1,360,572	\$ 1,410,951

Restricted Fund Balance:

Reserve Account Requirement	\$ 428,660
Restricted for November 1, 2027	
Principal Due	\$ 330,000
Interest Due	\$ 258,450
Total - Restricted Fund Balance:	\$ 1,017,110

Product Type	Number of Units	Fiscal Year 2026	Fiscal Year 2027
MF 30'-39'	104	\$ 434.90	\$ 434.90
Single Family 30'-39' TV	186	\$ 1,031.41	\$ 1,031.41
Single Family 50' - 59'	182	\$ 1,411.80	\$ 1,411.80
Single Family 60' - 69'	149	\$ 1,633.75	\$ 1,633.75
Single Family 70' - 79'	83	\$ 1,870.97	\$ 1,870.97
Single Family 80' & up	11	\$ 1,956.01	\$ 1,956.01
Total:	715		

**Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019 A-1 Bonds - Budget**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)	Par Debt Outstanding
Par Amount Issued:		\$ 14,840,000	Varies			
5/1/2020				\$ 212,761.28		
11/1/2020				\$ 292,343.75	\$ 505,105.03	\$ 14,840,000
5/1/2021				\$ 292,343.75		
11/1/2021		\$ 275,000	3.250%	\$ 292,343.75	\$ 859,687.50	\$ 14,565,000
5/1/2022				\$ 287,875.00		
11/1/2022		\$ 285,000	3.250%	\$ 287,875.00	\$ 860,750.00	\$ 14,280,000
5/1/2023				\$ 283,243.75		
11/1/2023		\$ 295,000	3.250%	\$ 283,243.75	\$ 861,487.50	\$ 13,985,000
5/1/2024				\$ 278,450.00		
11/1/2024	\$ 150,000	\$ 305,000	3.250%	\$ 278,450.00	\$ 861,900.00	\$ 13,530,000
5/1/2025	2/1/2025 \$ 10,000			\$ 270,284.38		\$ 13,520,000
11/1/2025		\$ 310,000	3.250%	\$ 270,284.38	\$ 850,568.76	\$ 13,210,000
5/1/2026	\$ 50,000			\$ 265,246.88	\$ 265,246.88	\$ 13,160,000
11/1/2026		\$ 320,000	3.625%	\$ 264,250.00	\$ 584,250.00	\$ 12,840,000
5/1/2027				\$ 258,450.00		
11/1/2027		\$ 330,000	3.625%	\$ 258,450.00	\$ 846,900.00	\$ 12,510,000
5/1/2028				\$ 252,468.75		
11/1/2028		\$ 345,000	3.625%	\$ 252,468.75	\$ 849,937.50	\$ 12,165,000
5/1/2029				\$ 246,215.63		
11/1/2029		\$ 355,000	3.625%	\$ 246,215.63	\$ 847,431.26	\$ 11,810,000
5/1/2030				\$ 239,781.25		
11/1/2030		\$ 370,000	3.625%	\$ 239,781.25	\$ 849,562.50	\$ 11,440,000
5/1/2031				\$ 233,075.00		
11/1/2031		\$ 380,000	4.000%	\$ 233,075.00	\$ 846,150.00	\$ 11,060,000
5/1/2032				\$ 225,475.00		
11/1/2032		\$ 400,000	4.000%	\$ 225,475.00	\$ 850,950.00	\$ 10,660,000
5/1/2033				\$ 217,475.00		
11/1/2033		\$ 415,000	4.000%	\$ 217,475.00	\$ 849,950.00	\$ 10,245,000
5/1/2034				\$ 209,175.00		
11/1/2034		\$ 430,000	4.000%	\$ 209,175.00	\$ 848,350.00	\$ 9,815,000
5/1/2035				\$ 200,575.00		
11/1/2035		\$ 450,000	4.000%	\$ 200,575.00	\$ 851,150.00	\$ 9,365,000
5/1/2036				\$ 191,575.00		
11/1/2036		\$ 465,000	4.000%	\$ 191,575.00	\$ 848,150.00	\$ 8,900,000
5/1/2037				\$ 182,275.00		
11/1/2037		\$ 485,000	4.000%	\$ 182,275.00	\$ 849,550.00	\$ 8,415,000
5/1/2038				\$ 172,575.00		
11/1/2038		\$ 505,000	4.000%	\$ 172,575.00	\$ 850,150.00	\$ 7,910,000
5/1/2039				\$ 162,475.00		
11/1/2039		\$ 525,000	4.000%	\$ 162,475.00	\$ 849,950.00	\$ 7,385,000
5/1/2040				\$ 151,975.00		
11/1/2040		\$ 545,000	4.000%	\$ 151,975.00	\$ 848,950.00	\$ 6,840,000
5/1/2041				\$ 141,075.00		
11/1/2041		\$ 565,000	4.125%	\$ 141,075.00	\$ 847,150.00	\$ 6,275,000
5/1/2042				\$ 129,421.88		

Prepared by:

PFM Management Services, LLC

**Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019 A-1 Bonds - Budget**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)	Par Debt Outstanding
11/1/2042		\$ 590,000	4.125%	\$ 129,421.88	\$ 848,843.76	\$ 5,685,000
5/1/2043				\$ 117,253.13		
11/1/2043	\$	615,000	4.125%	\$ 117,253.13	\$ 849,506.26	\$ 5,070,000
5/1/2044				\$ 104,568.75		
11/1/2044	\$	640,000	4.125%	\$ 104,568.75	\$ 849,137.50	\$ 4,430,000
5/1/2045				\$ 91,368.75		
11/1/2045	\$	665,000	4.125%	\$ 91,368.75	\$ 847,737.50	\$ 3,765,000
5/1/2046				\$ 77,653.13		
11/1/2046	\$	695,000	4.125%	\$ 77,653.13	\$ 850,306.26	\$ 3,070,000
5/1/2047				\$ 63,318.75		
11/1/2047	\$	720,000	4.125%	\$ 63,318.75	\$ 846,637.50	\$ 2,350,000
5/1/2048				\$ 48,468.75		
11/1/2048	\$	750,000	4.125%	\$ 48,468.75	\$ 846,937.50	\$ 1,600,000
5/1/2049				\$ 33,000.00		
11/1/2049	\$	785,000	4.125%	\$ 33,000.00	\$ 851,000.00	\$ 815,000
5/1/2050				\$ 16,809.38		
11/1/2050	\$	815,000	4.125%	\$ 16,809.38	\$ 848,618.76	\$ -
		\$ 14,790,000		\$ 11,392,001.97	\$ 26,022,001.97	

Par Outstanding at September 30, 2027 \$ 12,840,000

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019 A-2 Bonds - Budget
Fiscal Year 2027

Description	FY 2026 Adopted Budget	Actual at 02/12/2026	Anticipated FYE 09/30/2026	FY 2027 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Reserve Account	\$ 118	\$ 448	\$ 1,076	\$ 968
Revenue Account	\$ 2,422	\$ 396	\$ 950	\$ 855
Prepayment Account	\$ 12,573	\$ 1,304	\$ 3,129	\$ 2,816
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 84,530	\$ 69,146	\$ 79,902	\$ 44,127
Special Assessment - Off-Roll	\$ -	\$ 56,855	\$ 56,855	\$ -
Special Assessment - Prepayment	\$ -	\$ 73,037	\$ 73,037	\$ -
Interfund Transfers In	\$ -	\$ 12,233	\$ 12,233	\$ -
Total Revenue and Other Sources	\$ 99,644	\$ 213,418	\$ 227,181	\$ 48,767
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ 40,000	\$ 40,000	\$ 40,000	\$ 15,000
Principal Debt Service - Early Redemptions	\$ -	\$ 200,000	\$ 200,000	\$ -
Interest Expense	\$ 34,675	\$ 18,709	\$ 31,966	\$ 26,241
Other Fees and Charges	\$ -			
Discounts for Early Payment	\$ 5,530	\$ -	\$ 5,227	\$ 2,887
Interfund Transfers Out	\$ -	\$ 374	\$ 374	\$ -
Total Expenditures and Other Uses	\$ 80,205	\$ 259,083	\$ 277,566	\$ 44,127
Net Increase/(Decrease) in Fund Balance	\$ 19,439	\$ (45,665)	\$ (50,385)	\$ 4,639
Fund Balance - Beginning	\$ 154,694	\$ 154,694	\$ 154,694	\$ 104,309
Fund Balance - Ending	\$ 154,694	\$ 109,029	\$ 104,309	\$ 108,948

Restricted Fund Balance:

Reserve Account Requirement	\$ 25,212
Restricted for November 1, 2027	
Principal Due	\$ 15,000
Interest Due	\$ 12,984
Total - Restricted Fund Balance:	\$ 53,197

Product Type	Number of Units	FY 2026 Rate	FY 2027 Rate
Multi Family	104	\$ 291.25	\$ 291.25

**Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019 A-2 Bonds - Budget**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calander)	Par Debt Outstanding
Par Amount Issued:		\$ 7,465,000	Varies			
5/1/2020				\$ 106,999.25		
11/1/2020	\$ 185,000			\$ 147,021.88	\$ 254,021.13	\$ 7,280,000
5/1/2021	\$ 835,000			\$ 147,021.88		
11/1/2021	\$ 465,000		3.250%	\$ 147,021.88	\$ 404,043.76	\$ 5,980,000
5/1/2022	\$ 1,265,000			\$ 107,600.00		
11/1/2022	\$ 155,000	\$ 110,000	3.250%	\$ 107,600.00	\$ 325,200.00	\$ 4,450,000
5/1/2023	\$ 1,160,000			\$ 105,812.50		\$ 3,290,000
11/1/2023	\$ 155,000	\$ 90,000	3.250%	\$ 65,181.25	\$ 260,993.75	\$ 3,045,000
5/1/2024	\$ 950,000			\$ 52,568.75		\$ 2,095,000
11/1/2024	\$ 330,000	\$ 55,000	3.250%	\$ 52,568.75	\$ 160,137.50	\$ 1,710,000
5/1/2025	\$ 810,000			\$ 26,553.13		\$ 900,000
11/1/2025	\$ 120,000	\$ 40,000	3.250%	\$ 19,825.00		\$ 740,000
5/1/2026	\$ 105,000			\$ 13,256.25	\$ 73,081.25	\$ 635,000
11/1/2026		\$ 15,000	3.625%	\$ 13,256.25		\$ 620,000
5/1/2027				\$ 12,984.38	\$ 41,240.63	\$ 620,000
11/1/2027		\$ 15,000	3.625%	\$ 12,984.38		\$ 605,000
5/1/2028				\$ 12,712.50	\$ 40,696.88	\$ 605,000
11/1/2028		\$ 15,000	3.625%	\$ 12,712.50		\$ 590,000
5/1/2029				\$ 12,440.63	\$ 40,153.13	\$ 590,000
11/1/2029		\$ 20,000	3.625%	\$ 12,440.63		\$ 570,000
5/1/2030				\$ 12,078.13	\$ 44,518.76	\$ 570,000
11/1/2030		\$ 20,000	3.625%	\$ 12,078.13		\$ 550,000
5/1/2031				\$ 11,715.63	\$ 43,793.76	\$ 550,000
11/1/2031		\$ 20,000	4.000%	\$ 11,715.63		\$ 530,000
5/1/2032				\$ 11,315.63	\$ 43,031.26	\$ 530,000
11/1/2032		\$ 20,000	4.000%	\$ 11,315.63		\$ 510,000
5/1/2033				\$ 10,915.63	\$ 42,231.26	\$ 510,000
11/1/2033		\$ 20,000	4.000%	\$ 10,915.63		\$ 490,000
5/1/2034				\$ 10,515.63	\$ 41,431.26	\$ 490,000
11/1/2034		\$ 20,000	4.000%	\$ 10,515.63		\$ 470,000
5/1/2035				\$ 10,115.63	\$ 40,631.26	\$ 470,000
11/1/2035		\$ 25,000	4.000%	\$ 10,115.63		\$ 445,000
5/1/2036				\$ 9,615.63	\$ 44,731.26	\$ 445,000
11/1/2036		\$ 25,000	4.000%	\$ 9,615.63		\$ 420,000
5/1/2037				\$ 9,115.63	\$ 43,731.26	\$ 420,000
11/1/2037		\$ 25,000	4.000%	\$ 9,115.63		\$ 395,000
5/1/2038				\$ 8,615.63	\$ 42,731.26	\$ 395,000
11/1/2038		\$ 25,000	4.000%	\$ 8,615.63		\$ 370,000
5/1/2039				\$ 8,115.63	\$ 41,731.26	\$ 370,000
11/1/2039		\$ 25,000	4.000%	\$ 8,115.63		\$ 345,000

Prepared by:

PFM Management Services, LLC

**Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019 A-2 Bonds - Budget**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calander)	Par Debt Outstanding
5/1/2040				\$ 7,615.63	\$ 40,731.26	\$ 345,000
11/1/2040		\$ 25,000	4.000%	\$ 7,615.63		\$ 320,000
5/1/2041				\$ 7,115.63	\$ 39,731.26	\$ 320,000
11/1/2041		\$ 30,000	4.125%	\$ 7,115.63		\$ 290,000
5/1/2042				\$ 6,496.88	\$ 43,612.51	\$ 290,000
11/1/2042		\$ 30,000	4.125%	\$ 6,496.88		\$ 260,000
5/1/2043				\$ 5,878.13	\$ 42,375.01	\$ 260,000
11/1/2043		\$ 30,000	4.125%	\$ 5,878.13		\$ 230,000
5/1/2044				\$ 5,259.38	\$ 41,137.51	\$ 230,000
11/1/2044		\$ 30,000	4.125%	\$ 5,259.38		\$ 200,000
5/1/2045				\$ 4,640.63	\$ 39,900.01	\$ 200,000
11/1/2045		\$ 35,000	4.125%	\$ 4,640.63		\$ 165,000
5/1/2046				\$ 3,918.75	\$ 43,559.38	\$ 165,000
11/1/2046		\$ 35,000	4.125%	\$ 3,918.75		\$ 130,000
5/1/2047				\$ 3,196.88	\$ 42,115.63	\$ 130,000
11/1/2047		\$ 35,000	4.125%	\$ 3,196.88		\$ 95,000
5/1/2048				\$ 2,475.00	\$ 40,671.88	\$ 95,000
11/1/2048		\$ 40,000	4.125%	\$ 2,475.00		\$ 55,000
5/1/2049				\$ 1,650.00	\$ 44,125.00	\$ 55,000
11/1/2049		\$ 40,000	4.125%	\$ 1,650.00		\$ 15,000
5/1/2050				\$ 825.00	\$ 42,475.00	\$ 15,000
11/1/2050		\$ 40,000	4.125%	\$ 825.00	\$ 40,825.00	\$ (25,000)
				\$ 620,215.82		

Par Outstanding at September 30, 2027 \$ 645,000

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2025 Bonds - Budget
Fiscal Year 2027

Description	FY 2026 Adopted Budget	Actual at 02/12/2026	Anticipated FYE 09/30/2026	FY 2027 Budget
Revenues and Other Sources				
Carryforward	\$ 147,504	\$ -	\$ -	\$ -
Interest Income				
Reserve Account	\$ -	\$ 1,404	\$ 3,369	\$ 3,032
Revenue Account	\$ -	\$ 700	\$ 1,679	\$ 1,511
Capitalized Interest Account		\$ 429	\$ 1,030	\$ 515
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 189,546	\$ 155,020	\$ 189,546	\$ 189,546
Interfund Transfers In		\$ 3,469	\$ 3,469	
Total Revenue and Other Sources	\$ 337,050	\$ 157,553	\$ 195,625	\$ 194,605
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ 35,000	\$ -	\$ 35,000	\$ 40,000
Principal Debt Service - Early Redemptions		\$ -	\$ -	
Interest Expense	\$ 128,708	\$ 58,926	\$ 128,708	\$ 138,031
Other Fees and Charges				
Discounts for Early Payment	\$ 12,400	\$ -	\$ 12,400	\$ 12,400
Interfund Transfers Out		\$ 3,469	\$ 3,469	
Total Expenditures and Other Uses	\$ 176,108	\$ 62,395	\$ 179,577	\$ 190,431
Net Increase/(Decrease) in Fund Balance	\$ 160,942	\$ 95,157	\$ 16,048	\$ 4,173
Fund Balance - Beginning	\$ 149,140	\$ 149,140	\$ 149,140	\$ 165,188
Fund Balance - Ending	\$ 310,083	\$ 244,298	\$ 165,188	\$ 169,361

Restricted Fund Balance:

Reserve Account Requirement	\$ 88,578
Restricted for November 1, 2027	
Principal Due	\$ -
Interest Due	\$ 68,141
Total - Restricted Fund Balance:	\$ 156,719

Product Type	Number of Units	Fiscal Year 2026	Fiscal Year 2027
Single Family 30' - 39'	0	\$ -	\$ -
Single Family 50' - 59'	30	\$ 1,767.13	\$ 1,767.13
Single Family 60' - 69'	64	\$ 2,078.97	\$ 2,078.97
Single Family 70' - 79'	0	\$ -	\$ -
Single Family 80' & up	0	\$ -	\$ -
Annexed Land			
Single Family 50' - 59'	5	\$ -	\$ 695.67
Total:	99		

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2025 Bonds - Amortization Schedule

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)	Par Debt Outstanding
Par Amount Issued:	5/29/2025	\$ 2,505,000	Varies			
5/1/2020				\$ -		
11/1/2025				\$ 58,926.39	\$ 58,926.39	\$ 2,505,000
5/1/2026	\$	35,000	4.375%	\$ 69,781.25		
11/1/2026				\$ 69,015.63	\$ 173,796.88	\$ 2,470,000
5/1/2027	\$	40,000	4.375%	\$ 69,015.63		
11/1/2027				\$ 68,140.63	\$ 177,156.26	\$ 2,430,000
5/1/2028	\$	40,000	4.375%	\$ 68,140.63		
11/1/2028				\$ 67,265.63	\$ 175,406.26	\$ 2,390,000
5/1/2029	\$	40,000	4.375%	\$ 67,265.63		
11/1/2029				\$ 66,390.63	\$ 173,656.26	\$ 2,350,000
5/1/2030	\$	45,000	4.375%	\$ 66,390.63		
11/1/2030				\$ 65,406.25	\$ 176,796.88	\$ 2,305,000
5/1/2031	\$	45,000	4.750%	\$ 65,406.25		
11/1/2031				\$ 64,337.50	\$ 174,743.75	\$ 2,260,000
5/1/2032	\$	45,000	4.750%	\$ 64,337.50		
11/1/2032				\$ 63,268.75	\$ 172,606.25	\$ 2,215,000
5/1/2033	\$	50,000	4.750%	\$ 63,268.75		
11/1/2033				\$ 62,081.25	\$ 175,350.00	\$ 2,165,000
5/1/2034	\$	50,000	4.750%	\$ 62,081.25		
11/1/2034				\$ 60,893.75	\$ 172,975.00	\$ 2,115,000
5/1/2035	\$	55,000	4.750%	\$ 60,893.75		
11/1/2035				\$ 59,587.50	\$ 175,481.25	\$ 2,060,000
5/1/2036	\$	55,000	5.625%	\$ 59,587.50		
11/1/2036				\$ 58,040.63	\$ 172,628.13	\$ 2,005,000
5/1/2037	\$	60,000	5.625%	\$ 58,040.63		
11/1/2037				\$ 56,353.13	\$ 174,393.76	\$ 1,945,000
5/1/2038	\$	65,000	5.625%	\$ 56,353.13		
11/1/2038				\$ 54,525.00	\$ 175,878.13	\$ 1,880,000
5/1/2039	\$	65,000	5.625%	\$ 54,525.00		
11/1/2039				\$ 52,696.88	\$ 172,221.88	\$ 1,815,000
5/1/2040	\$	70,000	5.625%	\$ 52,696.88		
11/1/2040				\$ 50,728.13	\$ 173,425.01	\$ 1,745,000
5/1/2041	\$	75,000	5.625%	\$ 50,728.13		
11/1/2041				\$ 48,618.75	\$ 174,346.88	\$ 1,670,000
5/1/2042	\$	80,000	5.625%	\$ 48,618.75		
11/1/2042				\$ 46,368.75	\$ 174,987.50	\$ 1,590,000
5/1/2043	\$	85,000	5.625%	\$ 46,368.75		
11/1/2043				\$ 43,978.13	\$ 175,346.88	\$ 1,505,000
5/1/2044	\$	90,000	5.625%	\$ 43,978.13		
11/1/2044				\$ 41,446.88	\$ 175,425.01	\$ 1,415,000
5/1/2045	\$	95,000	5.625%	\$ 41,446.88		
11/1/2045				\$ 38,775.00	\$ 175,221.88	\$ 1,320,000
5/1/2046	\$	100,000	5.875%	\$ 38,775.00		
11/1/2046				\$ 35,837.50	\$ 174,612.50	\$ 1,220,000
5/1/2047	\$	105,000	5.875%	\$ 35,837.50		
11/1/2047				\$ 32,753.13	\$ 173,590.63	\$ 1,115,000

Prepared by:

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2025 Bonds - Amortization Schedule

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)	Par Debt Outstanding
5/1/2048		\$ 115,000	5.875%	\$ 32,753.13		
11/1/2048				\$ 29,375.00	\$ 177,128.13	\$ 1,000,000
5/1/2049		\$ 120,000	5.875%	\$ 29,375.00		
11/1/2049				\$ 25,850.00	\$ 175,225.00	\$ 880,000
5/1/2050		\$ 125,000	5.875%	\$ 25,850.00		
11/1/2050				\$ 22,178.13	\$ 173,028.13	\$ 755,000
5/1/2051		\$ 135,000	5.875%	\$ 22,178.13		
11/1/2051				\$ 18,212.50	\$ 175,390.63	\$ 620,000
5/1/2052		\$ 140,000	5.875%	\$ 18,212.50		
11/1/2052				\$ 14,100.00	\$ 172,312.50	\$ 480,000
5/1/2053		\$ 150,000	5.875%	\$ 14,100.00		
11/1/2053				\$ 9,693.75	\$ 173,793.75	\$ 330,000
5/1/2054		\$ 160,000	5.875%	\$ 9,693.75		
11/1/2054				\$ 4,993.75	\$ 174,687.50	\$ 170,000
5/1/2055		\$ 170,000	5.875%	\$ 4,993.75		
11/1/2055				\$ -	\$ 174,993.75	\$ -
		\$ 2,505,000		\$ 2,790,532.76	\$ 5,295,532.76	

Par Outstanding at September 30, 2027 \$ 2,430,000

**Esplanade Lake Club Community Development District
Fiscal Year 2027 Asssment Rates**

Product Type	Series 2019 A-1 Bonds	Series 2019 A-2 Bonds	Series 2025 Bonds	Operations	Total	Notes
MF 30' - 39'	\$ 434.90	\$ 291.25	N/A	\$ 1,365.05	\$ 2,091.20	These are 104 Condo Units
Single Family 30'-39' TV	\$ 1,031.41	N/A	N/A	\$ 1,365.05	\$ 2,396.46	
Single Family 50' - 59'	\$ 1,411.80	N/A	N/A	\$ 1,365.05	\$ 2,776.85	
Single Family 60' - 69'	\$ 1,633.75	N/A	N/A	\$ 1,365.05	\$ 2,998.80	
Single Family 70' - 79'	\$ 1,870.97	N/A	N/A	\$ 1,365.05	\$ 3,236.02	
Single Family 80' and Up	\$ 1,956.01	N/A	N/A	\$ 1,365.05	\$ 3,321.06	

Series 2025 Bonds

FGCU Annexed Land

Single Family 50' - 59'	N/A	N/A	\$ 1,767.13	\$ 1,365.05	\$ 3,132.17	
Single Family 70' - 79'	N/A	N/A	\$ 2,078.97	\$ 1,365.05	\$ 3,444.02	

NE Annexed Land

Lots 550 - 554	N/A	N/A	\$ 695.67	\$ 1,365.05	\$ 2,060.72	50' Product
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2025 bonds- are Lots 735 though 737 plus the 5 lots in the NE Annexation Area