

Esplanade Lake Club

Community Development District

Meeting Agenda
April 9, 2026

JPWard and Associates, LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900

MEETING AGENDA

Board of Supervisors

Felipe Gonzalez, Chairperson
Jeff Lux, Vice-Chairperson
Ryan Futch, Assistant Secretary
Tim Byal, Assistant Secretary
Rebekah Norton, Assistant Secretary

James P. Ward, District Manager
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
JimWard@JPWardAssociates.com
Phone: 954.658.4900

The Public is provided with two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes unless further time is granted by the Presiding Officer. All remarks shall be addressed to the Board as a body and not to any member of the Board or staff. Please state your name and the name of the entity represented (if applicable) and the item on the agenda to be addressed.

Pursuant to Florida Statutes 286.0105, if a person decided to appeal any decision made by the body with respect to any matter considered at such meeting, he or she will need a record of the proceedings, and for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes testimony and evidence upon which the appeal is to be based.

Meeting Link: <https://districts.webex.com/districts/j.php?MTID=mf878ec9db598f905240bbc35475ebba9>

✓ Phone: (408) 418-9388 Code: 2330 508 8063; Event Password: Jpward

APRIL, 2026

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AGENDA

1. Call to Order & Roll Call
2. Consideration of Minutes:
 - I. December 11, 2025 - Regular Meeting.

Pages 5-8
3. Consideration of **Resolution 2026-6**, a Resolution of the Esplanade Lake Club Community Development District Amending the Fiscal Year 2026 Budget Which Began on October 1, 2025, and Ends on September 30, 2026; Providing a Severability Clause; Providing for Conflict and Providing an Effective Date.

Pages 9-15
4. Consideration of **Resolution 2026-7**, a Resolution of the Esplanade Lake Club Community Development District Approving a Proposed Budget for Fiscal Year 2027 and Setting a Public Hearing for **Thursday, June 11, 2026, at 11:00 A.M.** at the offices of **Atwell, LLC, 28100 Bonita Grande Drive, Suite 304, Bonita Springs, Florida 34135.**

Pages 16-32
5. Consideration of **Resolution 2026-8**, a Resolution of the Esplanade Lake Club Community Development District Authorizing the Adoption of the Statewide Mutual Aid Agreement and Providing for an Effective Date.

Pages 33-49
6. Staff Reports.
 - I. District Attorney
 - II. District Manager
 - a) Asset Managers Report January 1, 2026.
 - b) Asset Managers Report February 1, 2026.
 - c) Financial Report for the period ending January 31, 2026 (unaudited).
 - d) Financial Report for the period ending February 28, 2026 (unaudited).
 - e) Financial Report for the period ending March 31, 2026 (unaudited).

Pages 50-110
7. Supervisors Requests.
8. Public Comments.

These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.
9. Adjournment.

AGENDA

Meeting Schedule - FY 2026

Thursday, October 9, 2025	Thursday, November 13, 2025
Thursday, December 11, 2025	Thursday, January 8, 2026
Thursday, February 12, 2026	Thursday, March 12, 2026
<u>Thursday, April 9, 2026</u>	Thursday, May 14, 2026
Thursday, June 11, 2026	Thursday, July 9, 2026
Thursday, August 13, 2026	Thursday, September 10, 2026

This portion of the agenda is provided for a more comprehensive explanation of the items for consideration by the Board of Supervisors during the meeting.

Item 2: Minutes - December 11, 2025 - Regular Meeting.

Item 3: **Resolution 2026-6**, a Resolution of the Esplanade Lake Club Community Development District Amending the Fiscal Year 2026 Budget Which Began on October 1, 2025, and Ends on September 30, 2026; Providing a Severability Clause; Providing for Conflict and Providing an Effective Date.

Item 4: **Resolution 2026-7**, a Resolution of the Esplanade Lake Club Community Development District Approving a Proposed Budget for Fiscal Year 2027 and Setting a Public Hearing for **Thursday, June 11, 2026, at 11:00 A.M.** at the offices of **Atwell, LLC, 28100 Bonita Grande Drive, Suite 304, Bonita Springs, Florida 34135.**

Item 5: **Resolution 2026-8**, a Resolution of the Esplanade Lake Club Community Development District Authorizing the Adoption of the Statewide Mutual Aid Agreement and Providing for an Effective Date.

Item 6: Staff Reports: - Staff Reports are an opportunity to communicate to the Board of Supervisors on matters that did not require Board action or that did not appear on the Agenda and the Professional Staff deemed this to be of a matter that was to be brought to the attention for action or informational purposes of the Board of Supervisors before the ensuing Board of Supervisors Meeting.

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**MINUTES OF MEETING
ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT**

10 The Regular Meeting of the Board of Supervisors of the Esplanade Lake Club Community
11 Development District was held on Thursday, December 11, 2025 at the Offices of Atwell LLC,
12 28100 Bonita Grande Drive, Suite 305, Bonita Springs, Florida 34135. It began at 11:00 a.m.
13 and was presided over by Mr. Felipe Gonzalez, Chairperson, and James P. Ward as Secretary.

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Present and constituting a quorum:

18 Felipe Gonzalez	Chairperson
19 Jeff Lux	Vice Chairperson
20 Ryan Futch	Assistant Secretary
21 Tim Byal	Assistant Secretary
22 Rebekah Norton	Assistant Secretary

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Also present were:

30 James P. Ward	District Manager
31 Ryan Dugan	District Attorney
32 Ben Steets	Grau and Associates

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Audience:

40 All residents' names were not included with the minutes. If a resident did not
41 identify themselves or the audio file did not pick up the name, the name was
42 not recorded in these minutes. Portions of these minutes may be transcribed in
43 verbatim.

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FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Ward called the meeting to order at approximately 11:00 a.m. He conducted roll call, and all Members of the Board were present, constituting a quorum.

SECOND ORDER OF BUSINESS

Consideration of Minutes

October 9, 2025 - Regular Meeting Minutes

Mr. Ward asked if there were any additions, corrections, or deletions to the Minutes; hearing none, he called for a motion.

On MOTION made by Tim Byal, seconded by Rebekah Norton, and with all in favor, the October 9, 2025 Regular Meeting Minutes were approved.

48 THIRD ORDER OF BUSINESS Consideration of Resolution 2026-5

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50 **Consideration of Resolution 2026-5, a Resolution of the Esplanade Lake Club**
51 **Community Development District (the "District") amending and restating the Fiscal**
52 **Year 2025 Budget which began on October 1, 2024, and ended on September 30,**
53 **2025; amending Resolution 2025-8 related to the annual appropriation and adopting**
54 **the Budget for Fiscal Year 2026 beginning October 1, 2025 and ending September 30,**
55 **2026; providing a severability clause; providing for conflict and providing an effective**
56 **date**

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58 Mr. Ward stated Resolution 2026-5 lined up actual expenditures to the budget expenditures
59 and amended the fiscal year 2025 budget. He explained it was most helpful for the future
60 budgeting process allowing him to better understand what actual expenditures were. He
61 indicated he also used this to line up emergency expenditures, such as hurricane repairs. He
62 asked if there were any questions; hearing none, he called for a motion.

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64 **On MOTION made by Felipe Gonzalez, seconded by**
65 **Rebekah Norton, and with all in favor, Resolution 2026-5**
66 **was adopted, and the Chair was authorized to sign.**

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68 Mr. Lux asked if he missed a mail out because he did not have a copy of the Resolution.

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70 Mr. Ward stated the Agendas were emailed to the Board Members.

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72 Mr. Lux said usually he received an email with the agenda, past minutes, and other
73 attachments, but he did not get that this time.

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75 Mr. Tim Byal indicated he received the email.

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77 Mr. Ward stated the meeting information was emailed a week prior to the meeting. He said
78 any Board Members who did not receive this email should call him and he would send out a
79 separate email, as well as check the email addresses to ensure the emails were going to the
80 right email address.

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82 Discussion ensued regarding the emails and calendar invites sent out by staff.

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84 Mr. Lux asked about the Hurricane Milton line item of \$41,000 dollars from May 2025.

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86 Mr. Ward responded that it was likely lake bank restoration for storm damage. *This is a clean*
87 *up resolution, so it has been in your expenditure column since Hurricane Milton, but I don't do*
88 *these resolutions until the end of the year. I budgeted it as an actual expenditure and this*
89 *Resolution cleans it up to match your budget to actual expenditures.*

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92 **FOURTH ORDER OF BUSINESS Consideration of Audited Financial Statements**

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94 **Consideration and Acceptance of the Audited Financial Statements for the Fiscal Year**
95 **2025**

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97 Mr. Ward introduced Ben Steets with Grau and Associates.

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99 Mr. Ben Steets with Grau and Associates declared the auditor's opinion was clean, which
100 meant Grau and Associates believed the financial statements were fairly presented in
101 accordance with generally accepted accounting principles (GAP). He stated pages 3-6 were
102 the Management's Discussion and Analysis providing a summary overview of the year's
103 activity. He reported pages 7-12 were basic financial statements including government wide
104 financial statements, fund level financial statements, the balance sheet, and the income
105 statement. He stated pages 13-22 were the notes to the financial statements. He reported
106 notes 1 through 3 were standard for government entities in Florida; note 4 showed
107 investments at year end; note 5 was interfund transfers; note 6 was capital assets; note 7 was
108 long term debt; the remaining notes were fairly standard and note 12 showed the cost share
109 agreement with Miromar Lakes CDD. He indicated page 23 was the comparison of the
110 general fund activity for the year to the budget; page 25 contained data elements required
111 by the State of Florida; pages 26-27 were the auditor's report on internal controls; page 28
112 was the Florida Statute dealing with investments; and pages 29-30 contained the
113 Management Letter. He stated there were no instances of noncompliance with Florida
114 Statutes and there were no findings. He concluded the District was in compliance and Grau
115 issued a clean opinion.

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117 Mr. Ward asked if there were any questions; hearing none, he called for a motion.

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On MOTION made by Felipe Gonzalez, seconded by Tim Byal, and with all in favor, the Audited Financial Statements for the Fiscal Year ended September 30, 2025 were accepted.

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FIFTH ORDER OF BUSINESS**Staff Reports**

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I. District Attorney

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No report.

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II. District Manager

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a) Reminder: Annual Ethics Training: Due by December 31, 2025

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b) Asset Manager's Report November 1, 2025

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c) Asset Manager's Report December 1, 2025

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d) Financial Statements for period ending September 30, 2025 (unaudited)

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e) Financial Statements for period ending October 31, 2025 (unaudited)

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f) Financial Statements for period ending November 30, 2025 (unaudited)

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Mr. Ward reminded the Board to complete the Annual Ethics Training requirement to be self-reported on Form 1 in June or July of 2026. He stated one more email containing links for the free training sessions would be sent out. He noted filing Form 1 was now done online on the ethics website exclusively; there was no more mailing of Form 1.

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SIXTH ORDER OF BUSINESS Public Comments

Mr. Ward asked if there were any public comments; there were none. There were no members of the public present in person or via phone/video.

SEVENTH ORDER OF BUSINESS Supervisor’s Requests

Mr. Ward asked if there were any questions or comments from the Board; there were none.

EIGHTH ORDER OF BUSINESS Adjournment

Mr. Ward adjourned the meeting at approximately 11:15 a.m.

On MOTION made by Tim Byal, seconded by Rebekah Norton, and with all in favor, the Meeting was adjourned.

Esplanade Lake Club Community Development District

James P. Ward, Secretary

Felipe Gonzalez, Chairperson

RESOLUTION 2026-6

THE RESOLUTION OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") AMENDING THE FISCAL YEAR 2026 BUDGET WHICH BEGAN ON OCTOBER 1, 2025, AND ENDS ON SEPTEMBER 30, 2026; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District previously adopted the Fiscal Year 2026 Budget; and

WHEREAS, the District desires to amend the adopted Fiscal Year 2026 Budget in accordance with Exhibit A attached hereto.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. INCORPORATION OF RECITALS. That the foregoing recitals are true and correct and incorporated herein as if written into this Section.

SECTION 2. AMENDMENT OF FISCAL YEAR 2026 BUDGET. The previously adopted Budget of the District is hereby amended in accordance with Exhibit A attached hereto and incorporated herein as if written into this Section.

SECTION 3. SUPPLEMENTAL APPROPRIATION. The District Manager shall have the authority within the General Fund to authorize the transfer of any appropriation or any portion thereof, provided such transfer does not have the effect of increasing the total budget appropriations (Expenses) for Fiscal Year 2026.

SECTION 4. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 5. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 6. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Esplanade Lake Club Community Development District.

PASSED AND ADOPTED by the Board of Supervisors of the Esplanade Lake Club Community Development District, Lee County, Florida, this 9th day of April 2026.

ATTEST:

**ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Felipe Gonzalez, Chairperson

Exhibit A: Amendment #1 to Fiscal Year 2026 Budget

Exhibit A

Esplanade Lake Club

Community Development District

Budget Amendment #1 Fiscal Year 2026

Prepared By:

JPWard and Associates, LLC

2301 N.E. 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

Email: JimWard@JPWardAssociates.com

Esplanade Lake Club Community Development District
General Fund - Budget (Amendment #1)
Fiscal Year 2026

Description	FY 2026 Adopted Budget	Amendment #1	FY 2026 Amended Budget	Notes
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	Cash Over (Short) for Operations
Interest Income - General Account	\$ -	\$ 25,000	\$ 25,000	Earnings from FMIT Investments
Assessment Revenue				
Assessments - On-Roll	\$ 1,070,089	\$ -	\$ 1,070,089	Property Owners Assessments
Total Revenue and Other Sources	\$ 1,070,089	\$ 25,000	\$ 1,095,089	
Appropriations				
Legislative				
Board of Supervisor's Fees	\$ 2,400	\$ -	\$ 2,400	Statutory Required Fees (Waived by Development Board Membe
Executive				
Professional - Management	\$ 55,000	\$ -	\$ 55,000	District Manager
Financial and Administrative				
Audit Services	\$ 4,500	\$ -	\$ 4,500	Statutory required audit yearly
Accounting Services	\$ 40,000	\$ -	\$ 40,000	All Funds
Assessment Roll Preparation	\$ 40,000	\$ -	\$ 40,000	Par Outstanding and yearly work with Property Appraiser
Arbitrage Rebate Fees	\$ 1,500	\$ -	\$ 1,500	IRS Required Calculation to insure interest on Bonds does not exceed interest paid on bonds
Other Contractual Services				
Legal Advertising	\$ 4,000	\$ -	\$ 4,000	Statutory Required Legal Advertising
Trustee Services	\$ 11,250	\$ -	\$ 11,250	Trust Fees for Bonds
Dissemination Agent Services	\$ 7,000	\$ -	\$ 7,000	Required Reporting for Bonds
Bond Amortization Schedules	\$ 2,000	\$ -	\$ 2,000	Required for Bonds
Property Appraiser & Tax Collector Fees	\$ 700	\$ -	\$ 700	Fees to place assessments on tax bills
Bank Service Fees	\$ 250	\$ -	\$ 250	Bank Fees - Governmental Bank Account
Communications and Freight Services				
Postage, Freight & Messenger	\$ 250	\$ -	\$ 250	Agenda Mailings and other misc mail
Computer Services (Web Site)	\$ 2,400	\$ -	\$ 2,400	Statutory Maintenance of District Web Site
Insurance				
	\$ 18,275	\$ -	\$ 18,275	General Liability and D&O Liability Insurance
Subscriptions and Memberships				
	\$ 175	\$ -	\$ 175	Department of Economic Opportunity Fee
Printing and Binding				
	\$ 300	\$ -	\$ 300	Agenda Books and Copies
Legal Services				
General Counsel	\$ 7,500	\$ -	\$ 7,500	District Attorney
Sub-Total:	\$ 197,500	\$ -	\$ 197,500	

Esplanade Lake Club Community Development District
General Fund - Budget (Amendment #1)
Fiscal Year 2026

Description	FY 2026 Adopted Budget	Amendment #1	FY 2026 Amended Budget	Notes
Other General Government Services				
Engineering Services				
General Engineering	\$ 5,000	\$ -	\$ 5,000	District Engineer (General Services)
Sub-Total:	\$ 5,000	\$ -	\$ 5,000	
Stormwater Management Services				
Professional Services				
Asset Management	\$ 68,000	\$ -	\$ 68,000	Field Operations Manager
Repairs & Maintenance				
Lake System				
Aquatic Weed Control	\$ 44,000	\$ -	\$ 44,000	Monthly Spraying of Lakes (Additional Lakes in FGCU)
Lake Bank Maintenance	\$ 34,000	\$ 80,000	\$ 114,000	Lake Bank Repairs as needed
Fountain and Aeration Maintenance	\$ 1,500	\$ -	\$ 1,500	Quarterly PM
Water Quality Reporting	\$ 69,000	\$ -	\$ 69,000	Lee County Reporting Requirements
Water Quality Testing (Eagles Key)	\$ 16,000	\$ -	\$ 16,000	Tri-Annual water quality sampling & water quality standards rpt
Stormwater Structures	\$ 40,000	\$ -	\$ 40,000	Periodic Inspection/Cleaning of Interconnect Pipes
Midge Fly Control	\$ 3,500	\$ -	\$ 3,500	Periodic Control of Midge Fly's
Lake 5/6 Fish Stocking	\$ 38,000	\$ -	\$ 38,000	Improve Water Quality, Midge Fly Treatment, Improve Fishing
Rip-Rap Repairs	\$ 20,000	\$ -	\$ 20,000	Periodic Repairs as needed (current repairs needed for 55K)
Wetland Preserves System				
Wetland Maintenance	\$ 12,000	\$ -	\$ 12,000	Periodic Maintenance to remove exotics as needed
Contingencies	\$ 8,340	\$ -	\$ 8,340	3% of Repairs and Maintenance
Capital Outlay	\$ -	\$ -	\$ -	
Sub-Total:	\$ 354,340	\$ 80,000	\$ 434,340	
Road and Street Services				
Professional Management				
Asset Management	\$ 1,000	\$ -	\$ 1,000	
Repairs and Maintenance				
Miscellaneous Repairs	\$ 2,000	\$ -	\$ 2,000	Center Place Boulevard
Pressure Cleaning of Sidewalk incl. Curb & Gutter	\$ 4,000	\$ -	\$ 4,000	Pressure Cleaning of Sidewalk and Curb and Gutter
Contingencies	\$ -	\$ -	\$ -	N/A for FY 2026
Sub-Total:	\$ 7,000	\$ -	\$ 7,000	
Landscaping Services				
Professional Services				
Asset Management	\$ 30,000	\$ -	\$ 30,000	Field Operations Manager

Esplanade Lake Club Community Development District
General Fund - Budget (Amendment #1)
Fiscal Year 2026

Description	FY 2026 Adopted Budget	Amendment #1	FY 2026 Amended Budget	Notes
Repairs & Maintenance				
Landscaping Maintenance	\$ 95,000	\$ -	\$ 95,000	Alico Road, Centerplace Blvd & Eagle's Nest (lower to 95)
Eagle Key Maintenance	\$ 16,000	\$ -	\$ 16,000	Trim non -natives around Palm Tree beds & Trim of Palm Trees (:
Tree Trimming	\$ 18,000	\$ -	\$ 18,000	Trimming of palms trees in the median and ROW
Landscape Replacements	\$ 10,000	\$ -	\$ 10,000	Yearly Replacements as needed
Mulch Installation	\$ 13,000	\$ -	\$ 13,000	One (1) full mulch, at 6 month interval touch up
Annuals	\$ 20,000	\$ -	\$ 20,000	Three (3) times/year
Landscape Lighting	\$ 1,000	\$ -	\$ 1,000	Periodic repair of decorative lighting fixtures
Irrigation System Repairs	\$ 1,500	\$ -	\$ 1,500	Periodic repairs as needed
Holiday Lighting	\$ 5,000	\$ -	\$ 5,000	Center Place Blvd
Miscellaneous Repairs	\$ 2,000	\$ -	\$ 2,000	Other Miscellaneous items not accounted for separately
Contingencies	\$ 5,445	\$ -	\$ 5,445	3% of Repairs and Maintenance
Capital Outlay				
Eagle Key Improvements	\$ 5,000	\$ (5,000)	\$ -	Replacement of Dead Palms as needed
Center Pl Blvd Landscape Improvements	\$ 20,000	\$ (20,000)	\$ -	Replacement of Plants as needed
Fountain and Aeration	\$ 30,000	\$ (30,000)	\$ -	Identify Lakes for Use of Fountain/Aeration
Contingencies/CEI Services	\$ 16,500	\$ -	\$ 16,500	Contingencies/CEI (Contingencies is at 5%)
Sub-Total:	\$ 288,445	\$ (55,000)	\$ 233,445	
Reserves				
District Asset Restoration	\$ 175,000	\$ -	\$ 175,000	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	\$ -	\$ 175,000	
Other Fees and Charges				
Discounts/Collection Fees	\$ 42,804	\$ -	\$ 42,804	
Sub-Total:	\$ 42,804	\$ -	\$ 42,804	
Total Appropriations	\$ 1,070,089	\$ 25,000	\$ 1,095,089	
Fund Balance:				
Change from Current Year Operations	\$ -	\$ 0	\$ 0	Cash Over (Short) at Fiscal Year End

Esplanade Lake Club Community Development District
General Fund - Budget (Amendment #1)
Fiscal Year 2026

Description	FY 2026 Adopted Budget	Amendment #1	FY 2026 Amended Budget	Notes
Beginning Fund Balance	\$ 697,144		\$ 674,944	
Current Year Reserve Allocation	\$ 175,000		\$ 175,000	Budgeted Funds for Long Term Capital Planning
Ending Fund Balance	<u><u>\$ 872,144</u></u>		<u><u>\$ 849,944</u></u>	
Fund Balance - Allocations (Use of Funds)				
Operations Reserve	\$ 267,522		\$ 273,772	Required to meet Cash Needs until Assessment Rec'd.
District Asset Restoration Reserve	\$ 604,621		\$ 576,172	Long Term Capital Planning - Balance of Funds - (See Note Above)
Totals:	<u><u>\$ 872,144</u></u>		<u><u>\$ 849,944</u></u>	

Assessment Rate	\$ 1,306.58	\$ 1,306.58
CAP Rate - Adopted FY 2024	\$ 1,370.49	\$ 1,370.49
Total Units Subject to Assessment	819	819

RESOLUTION 2026-7

A RESOLUTION OF THE BOARD OF SUPERVISORS OF ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2027 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors of Esplanade Lake Club Community Development District (the "Board") prior to June 15, 2026, a proposed Budget for Fiscal Year 2027; and

WHEREAS, the Board has considered the proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. INCORPORATION OF WHEREAS CLAUSES. The foregoing whereas clauses are true and correct and incorporated herein as if written into this Section.

SECTION 2. BUDGET. The proposed Budget submitted by the District Manager for Fiscal Year 2027 and attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said budget.

SECTION 3. PUBLIC HEARING. A public hearing on said approved budget is hereby declared and set for the following date, hour, and location:

DATE: Thursday, June 11, 2026
HOUR: 11:00 AM
LOCATION: Atwell, LLC
28100 Bonita Grande Drive, Suite 305
Bonita Springs, Florida 34135

SECTION 4. TRANSMITTAL OF BUDGET. The District Manager is hereby directed to submit a copy of the proposed budget to Lee County at least 60 days prior to the hearing set above. In accordance with [Section 189.016, Florida Statutes](#), the District's Secretary is directed to post the proposed budget on the District's website at least two days before the Public Hearing date.

SECTION 5. PUBLICATION. Notice of this public hearing on the budget shall be published in a newspaper of general circulation in the area of the district once a week for two (2) consecutive weeks, except that the first publication shall not be fewer than 15 days prior to the date of the hearing. The notice shall further contain a designation of the day, time, and place of the public hearing. At the time and place designated in the notice, the Board shall hear all objections to the budget as proposed and may make such changes as the board deems necessary.

SECTION 6. SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 7. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 8. PROVIDING FOR AN EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the Esplanade Lake Club Community Development District, Lee County, Florida, this 9th day of April 2026.

ATTEST:

**ESPLANADE LAKE CLUB COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Felipe Gonzalez, Chairman

Exhibit A: Proposed Fiscal Year 2027 Budget

Exhibit A

Esplanade Lake Club

Community Development District

Proposed Budget Fiscal Year 2027

Prepared By:

JPWard and Associates, LLC

2301 N.E. 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

Email: JimWard@JPWardAssociates.com

**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
Emergency & Disaster Relief Services					
Emergency & Disaster Relief	\$ -	\$ -	\$ -	\$ -	Hurricane Damage
Sub-Total	\$ -	\$ -	\$ -	\$ -	
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

**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
Mulch Installation	\$ 13,000	\$ 15,780	\$ 8,000	\$ 13,000	One (1) full mulch, at 6 month interval touch up
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 Pl 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 PI 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	\$ 524,694
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	\$ 905,207
Net Increase/(Decrease) in Fund Balance	\$ 67,565	\$ 225,010	\$ 102,693	\$ 48,385
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	\$ 1,408,957

Restricted Fund Balance:

Reserve Account Requirement	\$ 428,660
Restricted for November 1, 2027	
Principal Due	\$ 335,000
Interest Due	\$ 259,447
Total - Restricted Fund Balance:	\$ 1,023,107

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				\$ 265,246.88		
11/1/2026		\$ 320,000	3.625%	\$ 265,246.88	\$ 850,493.76	\$ 12,890,000
5/1/2027				\$ 259,446.88		
11/1/2027		\$ 335,000	3.625%	\$ 259,446.88	\$ 853,893.76	\$ 12,555,000
5/1/2028				\$ 253,375.00		
11/1/2028		\$ 345,000	3.625%	\$ 253,375.00	\$ 851,750.00	\$ 12,210,000
5/1/2029				\$ 247,121.88		
11/1/2029		\$ 360,000	3.625%	\$ 247,121.88	\$ 854,243.76	\$ 11,850,000
5/1/2030				\$ 240,596.88		
11/1/2030		\$ 370,000	3.625%	\$ 240,596.88	\$ 851,193.76	\$ 11,480,000
5/1/2031				\$ 233,890.63		
11/1/2031		\$ 385,000	4.000%	\$ 233,890.63	\$ 852,781.26	\$ 11,095,000
5/1/2032				\$ 226,190.63		
11/1/2032		\$ 400,000	4.000%	\$ 226,190.63	\$ 852,381.26	\$ 10,695,000
5/1/2033				\$ 218,190.63		
11/1/2033		\$ 415,000	4.000%	\$ 218,190.63	\$ 851,381.26	\$ 10,280,000
5/1/2034				\$ 209,890.63		
11/1/2034		\$ 435,000	4.000%	\$ 209,890.63	\$ 854,781.26	\$ 9,845,000
5/1/2035				\$ 201,190.63		
11/1/2035		\$ 450,000	4.000%	\$ 201,190.63	\$ 852,381.26	\$ 9,395,000
5/1/2036				\$ 192,190.63		
11/1/2036		\$ 470,000	4.000%	\$ 192,190.63	\$ 854,381.26	\$ 8,925,000
5/1/2037				\$ 182,790.63		
11/1/2037		\$ 485,000	4.000%	\$ 182,790.63	\$ 850,581.26	\$ 8,440,000
5/1/2038				\$ 173,090.63		
11/1/2038		\$ 505,000	4.000%	\$ 173,090.63	\$ 851,181.26	\$ 7,935,000
5/1/2039				\$ 162,990.63		
11/1/2039		\$ 525,000	4.000%	\$ 162,990.63	\$ 850,981.26	\$ 7,410,000
5/1/2040				\$ 152,490.63		
11/1/2040		\$ 545,000	4.000%	\$ 152,490.63	\$ 849,981.26	\$ 6,865,000
5/1/2041				\$ 141,590.63		
11/1/2041		\$ 570,000	4.125%	\$ 141,590.63	\$ 853,181.26	\$ 6,295,000
5/1/2042				\$ 129,834.38		
11/1/2042		\$ 590,000	4.125%	\$ 129,834.38	\$ 849,668.76	\$ 5,705,000

Prepared by:

JPWard and Associates, 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
5/1/2043				\$ 117,665.63		
11/1/2043		\$ 615,000	4.125%	\$ 117,665.63	\$ 850,331.26	\$ 5,090,000
5/1/2044				\$ 104,981.25		
11/1/2044		\$ 640,000	4.125%	\$ 104,981.25	\$ 849,962.50	\$ 4,450,000
5/1/2045				\$ 91,781.25		
11/1/2045		\$ 670,000	4.125%	\$ 91,781.25	\$ 853,562.50	\$ 3,780,000
5/1/2046				\$ 77,962.50		
11/1/2046		\$ 695,000	4.125%	\$ 77,962.50	\$ 850,925.00	\$ 3,085,000
5/1/2047				\$ 63,628.13		
11/1/2047		\$ 725,000	4.125%	\$ 63,628.13	\$ 852,256.26	\$ 2,360,000
5/1/2048				\$ 48,675.00		
11/1/2048		\$ 755,000	4.125%	\$ 48,675.00	\$ 852,350.00	\$ 1,605,000
5/1/2049				\$ 33,103.13		
11/1/2049		\$ 785,000	4.125%	\$ 33,103.13	\$ 851,206.26	\$ 820,000
5/1/2050				\$ 16,912.50		
11/1/2050		\$ 820,000	4.125%	\$ 16,912.50	\$ 853,825.00	\$ -
		\$ 14,840,000		\$ 11,419,155.23	\$ 26,099,155.23	

Par Outstanding at September 30, 2027 \$ 12,890,000

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	\$ 80,000			\$ 13,256.25	\$ 73,081.25	\$ 660,000
11/1/2026		\$ 15,000	3.625%	\$ 13,256.25		\$ 645,000
5/1/2027				\$ 12,984.38	\$ 41,240.63	\$ 645,000
11/1/2027		\$ 15,000	3.625%	\$ 12,984.38		\$ 630,000
5/1/2028				\$ 12,712.50	\$ 40,696.88	\$ 630,000
11/1/2028		\$ 15,000	3.625%	\$ 12,712.50		\$ 615,000
5/1/2029				\$ 12,440.63	\$ 40,153.13	\$ 615,000
11/1/2029		\$ 20,000	3.625%	\$ 12,440.63		\$ 595,000
5/1/2030				\$ 12,078.13	\$ 44,518.76	\$ 595,000
11/1/2030		\$ 20,000	3.625%	\$ 12,078.13		\$ 575,000
5/1/2031				\$ 11,715.63	\$ 43,793.76	\$ 575,000
11/1/2031		\$ 20,000	4.000%	\$ 11,715.63		\$ 555,000
5/1/2032				\$ 11,315.63	\$ 43,031.26	\$ 555,000
11/1/2032		\$ 20,000	4.000%	\$ 11,315.63		\$ 535,000
5/1/2033				\$ 10,915.63	\$ 42,231.26	\$ 535,000
11/1/2033		\$ 20,000	4.000%	\$ 10,915.63		\$ 515,000
5/1/2034				\$ 10,515.63	\$ 41,431.26	\$ 515,000
11/1/2034		\$ 20,000	4.000%	\$ 10,515.63		\$ 495,000
5/1/2035				\$ 10,115.63	\$ 40,631.26	\$ 495,000
11/1/2035		\$ 25,000	4.000%	\$ 10,115.63		\$ 470,000
5/1/2036				\$ 9,615.63	\$ 44,731.26	\$ 470,000
11/1/2036		\$ 25,000	4.000%	\$ 9,615.63		\$ 445,000
5/1/2037				\$ 9,115.63	\$ 43,731.26	\$ 445,000
11/1/2037		\$ 25,000	4.000%	\$ 9,115.63		\$ 420,000
5/1/2038				\$ 8,615.63	\$ 42,731.26	\$ 420,000
11/1/2038		\$ 25,000	4.000%	\$ 8,615.63		\$ 395,000
5/1/2039				\$ 8,115.63	\$ 41,731.26	\$ 395,000
11/1/2039		\$ 25,000	4.000%	\$ 8,115.63		\$ 370,000

Prepared by:

JPWard and Associates, 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	\$ 370,000
11/1/2040		\$ 25,000	4.000%	\$ 7,615.63		\$ 345,000
5/1/2041				\$ 7,115.63	\$ 39,731.26	\$ 345,000
11/1/2041		\$ 30,000	4.125%	\$ 7,115.63		\$ 315,000
5/1/2042				\$ 6,496.88	\$ 43,612.51	\$ 315,000
11/1/2042		\$ 30,000	4.125%	\$ 6,496.88		\$ 285,000
5/1/2043				\$ 5,878.13	\$ 42,375.01	\$ 285,000
11/1/2043		\$ 30,000	4.125%	\$ 5,878.13		\$ 255,000
5/1/2044				\$ 5,259.38	\$ 41,137.51	\$ 255,000
11/1/2044		\$ 30,000	4.125%	\$ 5,259.38		\$ 225,000
5/1/2045				\$ 4,640.63	\$ 39,900.01	\$ 225,000
11/1/2045		\$ 35,000	4.125%	\$ 4,640.63		\$ 190,000
5/1/2046				\$ 3,918.75	\$ 43,559.38	\$ 190,000
11/1/2046		\$ 35,000	4.125%	\$ 3,918.75		\$ 155,000
5/1/2047				\$ 3,196.88	\$ 42,115.63	\$ 155,000
11/1/2047		\$ 35,000	4.125%	\$ 3,196.88		\$ 120,000
5/1/2048				\$ 2,475.00	\$ 40,671.88	\$ 120,000
11/1/2048		\$ 40,000	4.125%	\$ 2,475.00		\$ 80,000
5/1/2049				\$ 1,650.00	\$ 44,125.00	\$ 80,000
11/1/2049		\$ 40,000	4.125%	\$ 1,650.00		\$ 40,000
5/1/2050				\$ 825.00	\$ 42,475.00	\$ 40,000
11/1/2050		\$ 40,000	4.125%	\$ 825.00	\$ 40,825.00	\$ -
				\$ 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
5/1/2048		\$ 115,000	5.875%	\$ 32,753.13		

Prepared by:

JPWard and Associates, LLC

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
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

2025 bonds- are Lots 735 though 737 plus the 5 lots in the NE Annexation Area

RESOLUTION 2026-8

A RESOLUTION THE POLICY OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT BOARD OF SUPERVISORS AUTHORIZING THE ADOPTION OF THE STATEWIDE MUTUAL AID AGREEMENT AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the State of Florida Emergency Management Act, Chapter 252, authorizes the State and its political subdivisions to provide emergency aid and assistance in the event of a disaster or emergency; and

WHEREAS, the statutes also authorize the State to coordinate the provision of any equipment, services, or facilities owned or organized by the state or its political subdivisions for use in the affected area upon the request of the duly constituted authority of the area; and

WHEREAS, this Resolution authorizes the request, provision, and receipt of interjurisdictional mutual assistance in accordance with the Emergency Management Act, Chapter 252, among political subdivisions within the State; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKES CLUB COMMUNITY DEVELOPMENT DISTRICT THAT:

SECTION 1. In order to maximize the prompt, full and effective use of resources of all participating governments in the event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference.

SECTION 2. The District reserves the right to change, modify or withdraw this Resolution in its sole discretion, except as to actions, demand or other claims based on acts or omissions that occurred before the effective change, modification, or withdrawal of this Resolution.

SECTION 3. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 4. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 5. This Resolution shall become effective immediately upon passage.

**ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT
RESOLUTION 2026-8**

April 9, 2026

PASSED AND ADOPTED by the Board of Supervisors of the Esplanade Lakes Club Community Development District, Lee County, Florida, this 9th day of April 2026.

ATTEST:

**ESPLANADE LAKE CLUB COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Felipe Gonzalez, Chairperson



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

STATEWIDE MUTUAL AID AGREEMENT - 2023

This Agreement is an acknowledgment of receipt by the Florida Division of Emergency Management (“the Division”) and the local government (“Participating Party”) signing this Agreement. Execution of this agreement replaces all previous iterations and is active until a new agreement is drafted and requested by The Division.

This Agreement is based on the existence of the following conditions:

- A. The State of Florida is vulnerable to a wide range of emergencies and disasters that are likely to cause the disruption of essential services and the destruction of the infrastructure needed to deliver those services.
- B. Such emergencies and disasters often exceed the emergency response and recovery capabilities of any one county or local government.
- C. Such incidents may also give rise to unusual and unanticipated physical and technical needs which a local government cannot meet with existing resources, but that other local governments within the State of Florida may be able to provide.
- D. The Emergency Management Act, chapter 252, *Florida Statutes*, provides each local government of the state the authority to develop and enter into mutual aid agreements within the state for reciprocal emergency aid in case of emergencies too extensive to be dealt with unassisted, and through such agreements ensure the timely reimbursement of costs incurred by the local governments which render such assistance.
- E. Pursuant to chapter 252.32, *Florida Statutes*, the Division renders mutual aid among the political subdivisions of the state to carry out emergency management functions and responsibilities.
- F. Pursuant to chapter 252, *Florida Statutes*, the Division has the authority to coordinate and direct emergency management assistance between local governments and concentrate available resources where needed.

Based on the existence of the foregoing conditions, the Parties agree to the following articles:

ARTICLE I: DEFINITIONS

As used in this Agreement, the following expressions shall have the following meanings:

- A. The “Agreement” is this Agreement, which shall be referred to as the Statewide Mutual Aid Agreement (“SMAA”).



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- B. The “Division” is the Florida Division of Emergency Management.
- C. A “Requesting Party” to this Agreement is a Participating Party who requests assistance under this agreement.
- D. An “Assisting Party” to this Agreement is a Participating Party who provides assistance to a Requesting Party under this agreement.
- E. The “Period of Assistance” is the time during which an Assisting Party renders assistance to a Requesting Party under this agreement and includes the time necessary for the resources and personnel of the Assisting Party to travel to the place specified by the Requesting Party and the time necessary to return to their place of origin.
- F. A “Mission” is a documented emergency response activity performed during a Period of Assistance, usually in reference to one operational function or activity.
- G. A “local government” is any educational district, special district, or any entity that is a “local governmental entity” within the meaning of section 11.45(1)(g), *Florida Statutes*.
- H. An “educational district” is any school district within the meaning of section 1001.30, *Florida Statutes*, and any Florida College System Institution or State University within the meaning of section 1000.21, *Florida Statutes*.
- I. A “special district” is any local or regional governmental entity which is an independent special district within the meaning of section 189.012(3), *Florida Statutes*, established by local, special, or general act, or by rule, ordinance, resolution, or interlocal agreement.
- J. A “tribal council” is the respective governing bodies of the Seminole Tribe of Florida and Miccosukee Tribe of Indians recognized as special improvement district by section 285.18(1), *Florida Statutes*.
- K. An “interlocal agreement” is any agreement between local governments within the meaning of section 163.01(3)(a), *Florida Statutes*.
- L. A “Resource Support Agreement” as used in this Agreement refers to a supplemental agreement of support between a Requesting Party and an Assisting Party.
- M. “Proof of work” as used in this Agreement refers to original and authentic documentation of a single individual or group of individuals’ emergency response activity at a tactical level.



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

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- N. "Proof of payment" as used in this Agreement refers to original and authentic documentation of an emergency response expenditure made by an Assisting Party.
- O. A "Reimbursement Package" as used in this Agreement refers to a full account of mission response documentation supported by proof of work and proof of payment.
- P. Any expressions not assigned definitions elsewhere in this Agreement shall have the definitions assigned them by the Emergency Management Act, Chapter 252, *Florida Statutes*.

ARTICLE II: APPLICABILITY OF THE AGREEMENT

Any Participating Party, including the Division, may request assistance under this Agreement for a "major disaster" or "catastrophic disaster" as defined in section 252.34, *Florida Statutes*, minor disasters, and other such emergencies as lawfully determined by a Participating Party.

ARTICLE III: INVOCATION OF THE AGREEMENT

In the event of an emergency or anticipated emergency, a Participating Party may request assistance under this Agreement from any other Participating Party or the Division if, in the judgement of the Requesting Party, its own resources are inadequate to meet the needs of the emergency or disaster.

- A. Any request for assistance under this Agreement may be oral, but within five (5) calendar days must be confirmed in writing by the Requesting Party. All requests for assistance under this Agreement shall be transmitted by the Requesting Party to another Participating Party or the Division. If the Requesting Party transmits its request for Assistance directly to a Participating Party other than the Division, the Requesting Party and Assisting Party shall keep the Division advised of their activities.
- B. The Division shall relay any requests for assistance under this Agreement to such other Participating Parties as it may deem appropriate and coordinate the activities of the Assisting Parties to ensure timely assistance to the Requesting Party. All such activities shall be carried out in accordance with the State's Comprehensive Emergency Management Plan.

ARTICLE IV: RESPONSIBILITIES OF REQUESTING PARTIES

To the extent practicable, all Requesting Parties shall provide the following information to their respective county emergency management agency, the Division, and the intended Assisting Party or Parties. In providing such information, Requesting Parties should utilize Section I of the



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

Resource Support Agreement (RSA) Form, available via the [Division approved documents SharePoint site](#)¹.

- A. A description of the Mission to be performed by the Assisting Party;
- B. A description of the resources and capabilities needed to complete the Mission successfully;
- C. The location, date, and time personnel and resources from the Assisting Party should arrive at the incident site, staging area, facility, or other location designated by the Requesting Party;
- D. A description of the health, safety, and working conditions expected for deploying personnel;
- E. Lodging and meal availability;
- F. Any logistical requirements;
- G. A description of any location or facility outside the territorial jurisdiction of the Requesting Party needed to stage incoming resources and personnel;
- H. The location date, and time for personnel of the Requesting Party to meet and receive the personnel and equipment of the Assisting Party; and
- I. A technical description of any communications equipment needed to ensure effective information sharing between the Requesting Party, any Assisting Parties, and all relevant responding entities.

ARTICLE V: RESPONSIBILITIES OF ASSISTING PARTIES

Each Party shall render assistance under this Agreement to any Requesting Party to the extent practicable that its personnel, equipment, resources, and capabilities can render assistance. If upon receiving a request for assistance under this Agreement a Party determines that it has the capacity to render some or all of such assistance, it shall provide the following information without delay to the Requesting Party, the Division, and the Assisting Party's County emergency management agency. In providing such information, the Assisting Party should utilize the Section II of the Resource Support Agreement (RSA) Form, available via the [Division approved documents SharePoint site](#).

¹ FDEM approved documents such as activity logs and mutual aid forms can be found at:
https://portal.floridadisaster.org/projects/FROC/FROC_Documents/Forms/AllItems.aspx?View=%7B6F3CF7BD%2DC0A4%2D4BE2%2DB809%2DC8009D7D0686%7D



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

- A. A description of the personnel, equipment, supplies, services and capabilities it has available, together with a description of the qualifications of any skilled personnel;
- B. An estimate of the time such personnel, equipment, supplies, and services will continue to be available;
- C. An estimate of the time it will take to deliver such personnel, equipment, supplies, and services to the location(s) specified by the Requesting Party;
- D. A technical description of any communications and telecommunications equipment available for timely communications with the Requesting Party and other Assisting Parties;
- E. The names and contact information of all personnel whom the Assisting Party has designated as team leaders or supervisors; and
- F. An estimated cost for the provision of assistance.

ARTICLE VI: RENDITION OF ASSISTANCE

The Requesting Party shall afford the emergency response personnel of all Assisting Parties, while operating within the jurisdictional boundaries of the Requesting Party, the same powers, duties, rights, and privileges, except that of arrest unless specifically authorized by the Requesting Party, as are afforded the equivalent emergency response personnel of the Requesting Party. Emergency response personnel of the Assisting Party will remain under the command and control of the Assisting Party, but during the Period of Assistance, the resources and responding personnel of the Assisting Party will perform response activities under the operational and tactical control of the Requesting Party.

- A. Unless otherwise agreed upon between the Requesting and Assisting Party, the Requesting Party shall be responsible for providing food, water, and shelter to the personnel of the Assisting Party. For Missions performed in areas where there are insufficient resources to support responding personnel and equipment throughout the Period of Assistance, the Assisting Party shall, to the fullest extent practicable, provide their emergency response personnel with the equipment, fuel, supplies, and technical resources necessary to make them self-sufficient throughout the Period of Assistance. When requesting assistance, the Requesting Party may specify that Assisting Parties send only self-sufficient personnel and resources but must specify the length of time self-sufficiency should be maintained.



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



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- B. Unless the Requesting Party has specified the contrary, it shall, to the fullest extent practicable, coordinate all communications between its personnel and the responding personnel of the Assisting Parties, and shall determine and share the frequencies and other technical specifications of all communications equipment to be used, as appropriate, with the deployed personnel of the Assisting Parties.
- C. Personnel of the Assisting Party who render assistance under this Agreement shall receive the usual wages, salaries, and other compensation as are normally afforded to personnel for emergency response activities within their home jurisdiction, and shall have all the immunities, rights, interests, and privileges applicable to their normal employment. If personnel of the Assisting Party hold local licenses or certifications limited to the jurisdiction of issue, then the Requesting Party shall recognize and honor those licenses or certifications for the duration of the Period of Assistance.

ARTICLE VII: REIMBURSEMENT

After the Period of Assistance has ended, the Assisting Party shall have 45 days to develop a full reimbursement package for services rendered and resources supplied during the Period of Assistance. All expenses claimed to the Requesting Party must have been incurred in direct response to the emergency as requested by the Requesting Party and must be supported by proof of work and proof of payment.

To guide the proper documentation and accountability of expenses, the Assisting Party should utilize the Claim Summary Form, available via the [Division approved documents SharePoint site](#) as a guide and summary of expense to collect information to then be formally submitted for review by the Requesting Party.

To receive reimbursement for assistance provided under this agreement, the Assisting Party shall provide, at a minimum, the following supporting documentation to the Requesting Party unless otherwise agreed upon between the Requesting and Assisting Parties:

- A. A complete and authentic description of expenses incurred by the Assisting Party during the Period of Assistance;
- B. Copy of a current and valid Internal Revenue Service W-9 Form;
- C. Copies of all relevant payment and travel policies in effect during the Period of Assistance;
- D. Daily personnel activity logs demonstrating emergency response activities performed for all time claimed (for FDEM reimbursement Division approved activity logs will be required for personnel activity claims);



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- E. Official payroll and travel reimbursement records for all claimed personnel expenses;
- F. Neat and comprehensive fringe benefit calculations for each position class or category of claimed personnel;
- G. Written justification for all additional expenses/purchases incurred during the Period of Assistance;
- H. Proof of payment for additional/miscellaneous expenses incurred during the Period of Assistance
- I. Equipment activity logs demonstrating equipment use and operation in support of emergency response activities for all time claimed (for FDEM reimbursement Division approved forms will be required for equipment activity claims);
- J. Proof of reimbursement to all employees who incurred emergency response expenses with personal money;
- K. Justification for equipment repair expenses; and
- L. Copies of any applicable supporting agreements or contracts with justification.

If a dispute or disagreement regarding the eligibility of any expense arises, the Requesting Party, Assisting Party, or the Division may elect binding arbitration. If binding arbitration is elected, the Parties must select as an arbitrator any elected official of another Participating Party, or any other official of another Participating Party whose normal duties include emergency management, and the other Participating Party shall also select such an official as an arbitrator, and the arbitrators thus chosen shall select another such official as a third arbitrator.

The three (3) arbitrators shall convene by teleconference or videoconference within thirty (30) calendar days to consider any documents and any statements or arguments by the Division, the Requesting Party, or the Assisting Party concerning the protest, and shall render a decision in writing not later than ten (10) business days after the close of the hearing. The decision of a majority of the arbitrators shall bind the parties and shall be final.

If the Participating Parties do not elect binding arbitration, this agreement and any disputes arising thereunder shall be governed by the laws of the State of Florida and venue shall be in Leon County, Florida. Nothing in this Agreement shall be construed to create an employer-employee relationship or a partnership or joint venture between the participating parties. Furthermore, nothing contained herein shall constitute a waiver by either Party of its sovereign immunity or the provisions of section 768.28, Florida Statutes. Nothing herein shall be construed as consent by either Party to be sued by third parties.



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

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ARTICLE VIII: COST ELIGIBLE FOR REIMBURSEMENT

The costs incurred by the Assisting Party under this Agreement shall be reimbursed as needed to make the Assisting Party whole to the fullest extent practicable.

- A. Employees of the Assisting Party who render assistance under this Agreement shall be entitled to receive from the Assisting Party all their usual wages, salaries, and any and all other compensation for mobilization, hours worked, and demobilization. Such compensation shall include any and all contributions for insurance and retirement, and such employees shall continue to accumulate seniority at the usual rate. As between the employees and the Assisting Party, the employees shall have all the duties, responsibilities, immunities, rights, interests, and privileges incident to their usual employment. The Requesting Party shall reimburse the Assisting Party for these costs of employment.
- B. The costs of equipment supplied by the Assisting Party shall be reimbursed at the rental rate established in FEMA's Schedule of Equipment, or at any other rental rate agreed to by the Requesting Party. In order to be eligible for reimbursement, equipment must be in actual operation performing eligible work. The labor costs of the operator are not included in the rates and should be approved separately from equipment costs. The Assisting Party shall pay for fuels, other consumable supplies, and repairs to its equipment as needed to keep the equipment in a state of operational readiness. Rent for the equipment shall be deemed to include the cost of fuel and other consumable supplies, maintenance, service, repairs, and ordinary wear and tear. With the consent of the Assisting Party, the Requesting Party may provide fuels, consumable supplies, maintenance, and repair services for such equipment at the site. In that event, the Requesting Party may deduct the actual costs of such fuels, consumable supplies, maintenance, and services from the total costs otherwise payable to the Assisting Party. If the equipment is damaged while in use under this Agreement and the Assisting Party receives payment for such damage under any contract of insurance, the Requesting Party may deduct such payment from any item or items billed by the Assisting Party for any of the costs for such damage that may otherwise be payable.
- C. The Requesting Party shall pay the total costs for the use and consumption of any and all consumable supplies delivered by the Assisting Party for the Requesting Party under this Agreement. In the case of perishable supplies, consumption shall be deemed to include normal deterioration, spoilage, and damage notwithstanding the exercise of reasonable care in its storage and use. Supplies remaining unused shall be returned to the Assisting Party in usable condition upon the close of the Period of Assistance, and the Requesting Party may deduct the cost of such returned supplies from the total costs billed by the Assisting Party for such supplies. If the Assisting Party agrees, the Requesting Party may also replace any and all used consumable supplies with like



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

supplies in usable condition and of like grade, quality and quantity within the time allowed for reimbursement under this Agreement.

- D. The Assisting Party shall keep records to document all assistance rendered under this Agreement. Such records shall present information sufficient to meet the audit requirements specified in the regulations of FEMA and any applicable circulars issued by the State of Florida. Upon reasonable notice, the Assisting Party shall make its records available the Requesting Party for inspection or duplication between 8:00 a.m. and 5:00 p.m. on all weekdays, except for official holidays.

ARTICLE IX: INSURANCE

Each Participating Party shall determine for itself what insurance to procure, if any. With the exceptions in this Article, nothing in this Agreement shall be construed to require any Participating Party to procure insurance.

- A. Each Participating Party shall procure employers' insurance meeting the requirements of the Workers' Compensation Act, as amended, affording coverage for any of its employees who may be injured while performing any activities under the authority of this Agreement, and shall be provided to each Participating Party.
- B. Participating Parties may elects additional insurance affording liability coverage for any activities that may be performed under the authority of this Agreement .
- C. Subject to the limits of such liability insurance as any Participating Party may elect to procure, nothing in this Agreement shall be construed to waive, in whole or in part, any immunity any Participating Party may have in any judicial or quasi-judicial proceeding.
- D. Each Participating Party which renders assistance under this Agreement shall be deemed to stand in the relation of an independent contractor to all other Participating Parties and shall not be deemed to be the agent of any other Participating Party.
- E. Nothing in this Agreement shall be construed to relieve any Participating Party of liability for its own conduct and that of its employees.
- F. Nothing in this Agreement shall be construed to obligate any Participating Party to indemnify any other Participating Party from liability to third parties.



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

ARTICLE X: GENERAL REQUIREMENTS

Notwithstanding anything to the contrary elsewhere in this Agreement, all Participating Parties shall be subject to the following requirements in the performance of this Agreement:

- A. All Participating Parties shall allow public access to all documents, papers, letters, or other materials subject to the requirements of the Public Records Act, as amended, and made or received by any Participating Party in conjunction with this Agreement.
- B. No Participating Party may hire employees in violation of the employment restrictions in the Immigration and Nationality Act, as amended.
- C. No costs reimbursed under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Legislature of the State of Florida or any of its agencies.
- D. Any communication to the Division under this Agreement shall be sent via either email, the Division of Emergency Management's Enterprise System (DEMES), or mail to the Response Bureau, Florida Division of Emergency Management, 2555 Shumard Oak Boulevard, Tallahassee, Florida 32399-2100.
- E. Any communication to a Participating Party shall be sent to the official or officials specified by that Participating Party. For the purpose of this section, any such communication may be sent by the U.S. Mail, e-mail, or other electronic platforms.

ARTICLE XI: EFFECTS OF AGREEMENT

Upon its execution by a Participating Party, this Agreement shall have the following effect with respect to that Participating Party:

- A. The execution of this Agreement by any Participating Party which is a signatory to the Statewide Mutual Aid Agreement of 1994 shall terminate the rights, interests, duties, responsibilities, and obligations of that Participating Party under the Statewide Mutual Aid Agreement of 1994, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Statewide Mutual Aid Agreement of 1994, regardless of whether such costs are billed or unbilled.
- B. The execution of this Agreement by any Participating Party which is a signatory to the Public Works Mutual Aid Agreement shall terminate the rights, interests, duties, responsibilities and obligations of that Participating Party under the Public Works Mutual Aid Agreement, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Public Works Mutual Aid Agreement,



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

regardless of whether such costs are billed or unbilled.

- C. Upon the activation of this Agreement by the Requesting Party, this Agreement shall supersede any other existing agreement between it and any Assisting Party to the extent that the former may be inconsistent with the latter.
- D. Upon its execution by any Participating Party, this Agreement will continue in effect for one (1) year from its date of execution by that Participating Party, and it shall automatically renew each year after its execution, unless within sixty (60) calendar days before the renewal date the Participating Party notifies the Division, in writing, of its intent to withdraw from the Agreement.
- E. The Division shall transmit any amendment to this Agreement by sending the amendment to all Participating Parties not later than five (5) business days after its execution by the Division. Such amendment shall take effect not later than sixty (60) calendar days after the date of its execution by the Division and shall then be binding on all Participating Parties. Notwithstanding the preceding sentence, any Participating Party who objects to the amendment may withdraw from the Agreement by notifying the Division in writing of its intent to do so within that time in accordance with section F of this Article.
- F. A Participating Party may rescind this Agreement at will after providing the other Participating Party a written SMAA withdrawal notice. Such notice shall be provided at least 30 days prior to the date of withdrawal. This 30-day withdrawal notice must be: written, signed by an appropriate authority, duly authorized on the official letterhead of the Participating Party, and must be sent via email, the Division of Emergency Managements Enterprise System (DEMES), or certified mail.

ARTICLE XII: INTERPRETATION AND APPLICATION OF AGREEMENT

The interpretation and application of this Agreement shall be governed by the following conditions:

- A. The obligations and conditions resting upon the Participating Parties under this Agreement are not independent, but dependent.
- B. Time shall be of the essence of this Agreement, and of the performance of all conditions, obligations, duties, responsibilities, and promises under it.
- C. This Agreement states all the conditions, obligations, duties, responsibilities, and promises of the Participating Parties with respect to the subject of this Agreement, and there are no conditions, obligations, duties, responsibilities, or promises other than those expressed in this Agreement.



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- D. If any sentence, clause, phrase, or other portion of this Agreement is ruled unenforceable or invalid, every other sentence, clause, phrase, or other portion of the Agreement shall remain in full force and effect, it being the intent of the Division and the other Participating Parties that every portion of the Agreement shall be severable from every other portion to the fullest extent practicable. The Division reserves the right, at its sole and absolute discretion, to change, modify, add, or remove portions of any sentence, clause, phrase, or other portion of this Agreement that conflicts with state law, regulation, or policy. If the change is minor, the Division will notify the Participating Party of the change and such changes will become effective immediately; therefore, please check these terms periodically for changes. If the change is substantive, the Participating Parties may be required to execute the Agreement with the adopted changes. Any continued or subsequent use of this Agreement following the posting of minor changes to this Agreement shall signify implied acceptance of such changes.
- E. The waiver of any obligation or condition in this Agreement by a Participating Party shall not be construed as a waiver of any other obligation or condition in this Agreement.

NOTE: This iteration of the State of Florida Statewide Mutual Aid Agreement will replace all previous versions.

The Division shall provide reimbursement to Assisting Parties in accordance with the terms and conditions set forth in this Article for missions performed at the direct request of the Division. Division reimbursement eligible expenses must be in direct response to the emergency as requested by the State of Florida. All required cost estimations and claims must be executed through the DEMES Mutual Aid Portal and assisting agencies must use all required [FDEM forms](#) for documentation and cost verification. If a Requesting Party has not forwarded a request through the Division, or if an Assisting Party has rendered assistance without being requested to do so by the Division, the Division shall not be liable for the costs of any such assistance.

FDEM reserves the right to deny individual reimbursement requests if deemed to not be in direct response to the incident for which asset was requested.

IN WITNESS WHEREOF, the Parties have duly executed this Agreement on the date specified below:



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

FOR ADOPTION BY A COMMUNITY DEVELOPMENT DISTRICT

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT, STATE OF FLORIDA

By: _____ By: _____

Title: James P. Ward, Secretary

Title: Felipe Gonzalez, Chairman

Date: _____

Approved as to Form:

By: _____

Wes Haber, District Attorney



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

SAMPLE AUTHORIZING RESOLUTION FOR ADOPTION OF STATEWIDE MUTUAL AID AGREEMENT

RESOLUTION NO. _____

WHEREAS, the State of Florida Emergency Management Act, Chapter 252, authorizes the State and its political subdivisions to provide emergency aid and assistance in the event of a disaster or emergency; and

WHEREAS the statutes also authorize the State to coordinate the provision of any equipment, services, or facilities owned or organized by the State or its political subdivisions for use in the affected area upon the request of the duly constituted authority of the area; and

WHEREAS this Resolution authorizes the request, provision, and receipt of interjurisdictional mutual assistance in accordance with the Emergency Management Act, Chapter 252, among political subdivisions within the State; and

NOW, THEREFORE, be it resolved by _____

_____ that in order to maximize the prompt, full and effective use of resources of all participating governments in the event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference.

ADOPTED BY: _____

DATE: _____

I certify that the foregoing is an accurate copy of the Resolution adopted by

_____ on _____.

BY: _____

TITLE: _____

DATE: _____

**ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT**

**Monthly Asset Manager's Report
January 2026**

Prepared For:

James Ward
District Manager

Prepared By:

Richard Freeman



Calvin, Giordano & Associates, Inc.

A SAFEbuilt® COMPANY

CGA Project No. 20-3967

February 1, 2026

ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT

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I. PURPOSE

The purpose of this report is to provide the District Manager with an update on recent inspection-related activities. We will continue to provide updated monthly inspection reports on the status of ongoing field activities.

II. CURRENT ASSET UPDATES

1. Landscaping
2. Aquatic Maintenance
3. Cane Toads
4. Fishery Program

III. LOCATION MAP

1. Landscaping

- Annual plantings along Centerplace Boulevard sustained some cold-weather damage and are scheduled to be replaced in early February.
- Sidewalk pressure cleaning along Centerplace Boulevard remains on schedule for completion in February.
- Newly installed plantings at both monument signs experienced leaf drop due to recent cold fronts. This is typical for this time of year, and the plants are expected to recover in early spring.



Newly Installed Annuals



Newly Installed Annuals

2. Aquatic Maintenance

- Shoreline Cane Toads
- Tadpole activity remained light throughout November. Early in the month, small
- All CDD lakes and canals were treated for shoreline grasses and weeds.
- Cattails were hand-removed from Lake 13-3.
- Both drainage ditches were treated for brush and weeds.
- Riprap located between Esplanade Lake Club and Miromar Lakes was treated for cattails and weeds.
- Surface algae was treated in Lake 11-2A and the condominium cove area.
- Water levels have returned to normal in most lakes. All outfalls were inspected and cleared of debris.
- One additional service visit is scheduled for the remainder of the month.
- Shoreline and erosion repairs began during the second-to-last week of January on several lakes throughout the community. This work includes filling washouts, compacting soils, and restoring affected areas as needed. The repairs are expected to take approximately two weeks to complete. Upon completion, new littoral plantings will be installed to help stabilize lake banks and surrounding areas.
- The developer has begun dewatering Lake 13-4 and is currently re-sloping and dredging the lake. This work is ongoing.



Lake 13-3 re-sloping



Erosion repairs on Lake 13-1



Current lake levels due to dewatering

3. Cane Toads

- Cane toad breeding activity remained very low during January. No egg strands, tadpoles, larvae, or baby toads were observed.
- January Totals (approximate):
 - Eggs: 0
 - Tadpoles: 0
 - Larvae: 0
 - Baby toads: 0

4. Fishery Program

- As noted in the October report, submerged vegetation coverage was estimated at 130 acres in late October, based on the vendors observations and the latest mapping results. Due to continued expansion in both acreage and biomass, it is recommended that we stock an additional 200 Grass Carp, bringing the estimated population to 8.5–10 carp per vegetative acre. This approach, in combination with ongoing aquatic herbicide treatments, remains the most effective strategy for vegetation control.
- Given the rapid expansion over the past year, additional Grass Carp will likely be needed in 2026. The need—and the appropriate quantity—will be determined based on observations and vegetation mapping conducted in Q1 2026.
- Vegetation treatments have been progressing successfully over the past several weeks however, time is needed to evaluate plant response. Once results become clearer, we can determine the most effective use of the remaining fisheries budget.

III. LOCATION MAP



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 Certificate of Authorization #514

***ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT***

**Monthly Asset Manager's Report
February 2026**

Prepared For:

James Ward
District Manager

Prepared By:

Richard Freeman



Calvin, Giordano & Associates, Inc.

A SAFEbuilt® COMPANY

CGA Project No. 20-3967

March 1, 2026

ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT

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I. PURPOSE

The purpose of this report is to provide the District Manager with an update on recent inspection-related activities. We will continue to provide updated monthly inspection reports on the status of ongoing field activities.

II. CURRENT ASSET UPDATES

1. Landscaping
2. Aquatic Maintenance
3. Cane Toads
4. Fishery Program

III. LOCATION MAP

1. Landscaping

- Annuals along Centerplace Boulevard were replaced during the second week of February following the recent cold front.
- Pressure cleaning along Centerplace Boulevard (west side) was completed during the first week of February, including sidewalks, curb, and gutter areas.
- New mulch installation is scheduled for the first week of April.
- St. Augustine sod along Centerplace Boulevard is scheduled to be fertilized during the first week of April.



Pressure cleaning along Centerplace Boulevard

2. Aquatic Maintenance

The majority of activity this month consisted of routine maintenance, including treatment of shoreline grasses and exposed lake bank weeds.

- February 5: Spraying operations were postponed due to rain and heavy winds associated with a cold front; however, all lakes were inspected to evaluate upcoming treatment needs.
- February 17: Boat-based treatment was performed to control Illinois pondweed in areas where it was approaching the water surface.
- Excessive spikerush was selectively treated as requested to maintain navigable areas.

Lakes 13-1, 13-2, 13-3, 13-4, and 14-1 were regraded in areas where washouts and erosion were identified. Affected sections were re-sodded approximately two feet below control elevation to help stabilize the soil and prevent future erosion.

Additional plantings are scheduled for installation between mid-April and late April, pending improved weather conditions and rising water levels to ensure optimal survivability.

Several drains along Rio Canal Drive were videotaped to assess potential blockages within the drainage system. Further investigation is ongoing.



Cleaning of storm drains



Lake bank restoration



Lake bank restoration

3. Cane Toads

- Breeding calls were documented during evening inspections. Six larvae strands were removed along select lake shorelines, and small, scattered tadpole groups were collected.
- February Totals:
 - Larvae Strands Removed: 6
 - Tadpoles Removed: Approximately 25–50
 - Baby Toads Removed: 0

4. Fishery Program

- An electrofishing survey was conducted on the evening of Friday, February 13, to evaluate the current condition of the fishery. The majority of sampling occurred after dark to ensure higher-quality data collection, as fish in clear water tend to swim ahead of the boat during daylight hours, reducing catch rates.
- Sampling locations were selected based on observations from January's vegetation mapping.
- During the survey, undesired predators and invasive fish species, including large gar and Mayan cichlids, were harvested and removed from the lake.
- Data is currently being analyzed, and a full report will be provided in March. The report will include recommended management practices to continue improving the fishery.
- An additional 200 grass carp are scheduled to be stocked on March 3.

III. LOCATION MAP



Calvin, Giordano & Associates, Inc.
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 Certificate of Authorization #514

Esplanade Lake Club

Community Development District

Financial Statements January 31, 2026

JPWard and Associates, LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900

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Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending January 31, 2026

	Governmental Funds										Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Project Funds			Account Groups			
		Series 2019A-1	Series 2019A-2	Series 2025	Series 2019A-1	Series 2019A-2	Series 2025	General Long Term Debt	General Fixed Assets		
Assets											
Cash and Investments											
General Fund											
Truist - Checking Account	\$ 272,374	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272,374
FMIT - Investment Account	1,002,832	-	-	-	-	-	-	-	-	-	1,002,832
Debt Service Fund											
Reserve Account	-	427,391	25,138	88,578	-	-	-	-	-	-	541,106
Revenue	-	1,005,534	70,393	155,269	-	-	-	-	-	-	1,231,196
Prepayment Account	-	45,759	93,769	-	-	-	-	-	-	-	139,528
Construction	-	-	-	-	-	-	64,379	-	-	-	64,379
Due from Other Funds											
General Fund	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-
Unamortized Prem/Discount on Bonds Payable	-	-	-	-	-	-	6,921	-	-	-	6,921
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	1,667,983	-	-	1,667,983
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	14,787,017	-	-	14,787,017
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	9,328,372	9,328,372
Total Assets	\$ 1,275,207	\$ 1,478,684	\$ 189,299	\$ 243,847	\$ -	\$ -	\$ 71,300	\$ 16,455,000	\$ 9,328,372	\$ -	\$ 29,041,709

Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending January 31, 2026

	Governmental Funds											Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Project Funds			Account Groups				
		Series 2019A-1	Series 2019A-2	Series 2025	Series 2019A-1	Series 2019A-2	Series 2025	General Long Term Debt	General Fixed Assets			
Liabilities												
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Developer Advance	-	-	-	-	-	455,267	-	-	-	-	-	455,267
Due to Other Funds												
General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable												
Current Portion (Due within 12 months)												
Series 2019A-1	-	-	-	-	-	-	-	320,000	-	-	-	320,000
Series 2019A-2	-	-	-	-	-	-	-	20,000	-	-	-	20,000
Series 2025	-	-	-	-	-	-	-	35,000	-	-	-	35,000
Long Term												
Series 2019A-1	-	-	-	-	-	-	-	12,890,000	-	-	-	12,890,000
Series 2019A-2	-	-	-	-	-	-	-	720,000	-	-	-	720,000
Series 2025	-	-	-	-	-	-	-	2,470,000	-	-	-	2,470,000
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 455,267</u>	<u>\$ -</u>	<u>\$ 16,455,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,910,267</u>
Fund Equity and Other Credits												
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	9,328,372	-	9,328,372
Fund Balance												
Restricted												
Beginning: October 1, 2025 (Unaudited)	-	1,257,879	154,694	149,140	39,402	(443,591)	67,302	-	-	-	-	1,224,826
Results from Current Operations	-	220,806	34,605	94,707	(39,402)	(11,676)	3,997	-	-	-	-	303,036
Unassigned												
Beginning: October 1, 2025 (Unaudited)	674,944	-	-	-	-	-	-	-	-	-	-	674,944
Additions: Extraordinary Capital/Operation Reserve	58,333	-	-	-	-	-	-	-	-	-	-	58,333
Results from Current Operations	541,929	-	-	-	-	-	-	-	-	-	-	541,929
Total Fund Equity and Other Credits	<u>\$ 1,275,207</u>	<u>\$ 1,478,684</u>	<u>\$ 189,299</u>	<u>\$ 243,847</u>	<u>\$ 0</u>	<u>\$ (455,267)</u>	<u>\$ 71,300</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,328,372</u>	<u>\$ -</u>	<u>\$ 12,131,441</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 1,275,207</u>	<u>\$ 1,478,684</u>	<u>\$ 189,299</u>	<u>\$ 243,847</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ 71,300</u>	<u>\$ 16,455,000</u>	<u>\$ 9,328,372</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,041,709</u>

**Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026**

Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest				
Interest - FMIT	2,832	2,832	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	32,993	887,554	1,070,089	83%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(42,804)	0%
Total Revenue and Other Sources:	\$ 35,825	\$ 890,387	\$ 1,070,089	83%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	-	800	2,400	33%
Executive				
Professional Management	4,583	18,333	55,000	33%
Financial and Administrative				
Audit Services	-	5,600	4,500	124%
Accounting Services	3,333	13,333	40,000	33%
Assessment Roll Services	3,333	13,333	40,000	33%
Arbitrage Rebate Services	-	-	1,500	0%
Other Contractual Services				
Legal Advertising	-	-	4,000	0%
Trustee Services	7,418	7,418	11,250	66%
Dissemination Agent Services	-	875	7,000	13%
Bond Amortization Schedules	-	500	2,000	25%
Property Appraiser & Tax Collector Fees	-	809	700	116%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	51	250	20%
Computer Services - Website Development	-	-	2,400	0%
Insurance	-	18,623	18,275	102%
Printing & Binding	-	-	300	0%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	-	565	7,500	8%
Other General Government Services				
Engineering Services	-	-	5,000	0%

Prepared by:

JPWARD and Associates, LLC

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026

Description	January	Year to Date	Total Annual Budget	% of Budget
Road and Street Services				
Professional Management				
Asset Management	-	-	1,000	0%
Repairs and Maintenance				
Miscellaneous Repairs	-	-	2,000	0%
Pressure Cleaning	-	-	4,000	0%
Stormwater Management Services				
Professional - Management	4,740	15,381	68,000	23%
Repairs & Maintenance				
Lake System				
Aquatic Weed Control	3,450	13,650	44,000	31%
Lake Bank Maintenance	29,450	29,450	34,000	87%
Fountain and Aeration Maintenance	-	-	1,500	0%
Water Quality Reporting	17,595	23,460	69,000	34%
Water Quality Testing	-	-	16,000	0%
Stormwater Structures	-	37,150	40,000	93%
Midge Fly Control	-	-	3,500	0%
Lake 5/6 Fish Stocking	9,836	9,836	38,000	26%
Rip-Rap Repairs	-	-	20,000	0%
Wetland Preserves System				
Wetland Maintenance	6,198	20,870	12,000	174%
Contingencies	420	6,620	8,340	79%
Landscaping				
Professional Services				
Asset Management	2,303	5,094	30,000	17%
Repairs & Maintenance				
Landscape Maintenance	-	20,130	95,000	21%
Eagle Key Maintenance	-	-	16,000	0%
Tree Trimming	-	-	18,000	0%
Landscape Replacements	-	2,098	10,000	21%
Mulch Installation	15,780	15,780	13,000	121%
Annuals	-	5,189	20,000	26%
Landscape Lighting	-	-	1,000	0%
Irrigation System Repairs	-	-	1,500	0%
Holiday Lighting	-	5,000	5,000	100%
Miscellaneous Repairs	-	-	2,000	0%
Contingencies	-	-	5,445	0%

**Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026**

Description	January	Year to Date	Total Annual Budget	% of Budget
Capital Outlay				
Eagle Key Improvements	-	-	5,000	0%
Center Pl Blvd Landscape Improvements	-	-	20,000	0%
Fountain and Aeration	-	-	30,000	0%
Contingencies/CEI Services	-	-	16,500	0%
Reserve Allocations				
Extraordinary Capital/Operations	14,583	58,333	175,000	33%
Total Expenditures and Other Uses:	\$ 123,022	\$ 348,457	\$ 1,027,285	34%
Net Increase/ (Decrease) in Fund Balance	(87,197)	541,929	-	
Fund Balance - Beginning	1,347,820	674,944	674,944	
Extraordinary Capital/Operations Reserve	14,583	58,333	175,000	
Fund Balance - Ending	\$ 1,275,207	\$ 1,275,207	\$ 849,944	

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026

Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,298	5,503	18,265	30%
Revenue Account	1,886	8,505	30,365	28%
Special Assessment Revenue				
Special Assessments - On-Roll	27,769	747,032	924,979	81%
Other Fees and Charges				
Discounts for Early Payment	-	-	(60,513)	0%
Intragovernmental Transfers In	45,553	45,553	-	0%
Total Revenue and Other Sources:	\$ 76,507	806,593	\$ 913,096	88%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	310,000	310,000	100%
Interest Expense	-	270,284	535,531	50%
Intragovernmental Transfers Out	1,298	5,503	-	0%
Total Expenditures and Other Uses:	\$ 1,298	585,787	\$ 845,531	69%
Net Increase/ (Decrease) in Fund Balance	75,208	220,806	67,565	
Fund Balance - Beginning	1,403,476	1,257,879	1,257,879	
Fund Balance - Ending	\$ 1,478,684	1,478,684	\$ 1,325,444	

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026

Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	83	374	118	317%
Prepayment Account	222	1,056	12,573	8%
Revenue Account	105	192	2,422	8%
Special Assessment Revenue				
Special Assessments - On-Roll	2,570	69,146	79,902	87%
Special Assessments - Prepayment 2019A-2	-	73,037	-	0%
Developer Contribution				
	-	56,855	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(5,226)	0%
Intragovernmental Transfers In				
	12,233	12,233	-	0%
Total Revenue and Other Sources:	\$ 15,213	212,891	\$ 89,789	237%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	40,000	40,000	100%
Principal Debt Service - Early Redemptions	-	120,000	-	0%
Interest Expense	-	17,913	34,675	52%
Intragovernmental Transfers Out				
	83	374	-	0%
Total Expenditures and Other Uses:	83	178,286	\$ 74,675	239%
Net Increase/ (Decrease) in Fund Balance	15,130	34,605	15,114	
Fund Balance - Beginning	174,169	154,694	154,694	
Fund Balance - Ending	\$ 189,299	\$ 189,299	\$ 169,808	

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026

Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ 147,504	0%
Interest Income				
Reserve Account	269	1,141	-	0%
Revenue Account	230	249	-	0%
Capitalized Interest	-	429	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	5,763	155,020	189,546	82%
Other Fees and Charges				
Discounts for Early Payment	-	-	(12,400)	0%
Intragovernmental Transfers In	-	-	-	0%
Total Revenue and Other Sources:	\$ 6,262	156,839	\$ 324,650	0%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	-	35,000	0%
Interest Expense	-	58,926	128,708	46%
Intragovernmental Transfers Out	269	3,206	-	0%
Total Expenditures and Other Uses:	269	62,132	\$ 163,708	0%
Net Increase/ (Decrease) in Fund Balance	5,992	94,707	160,942	
Fund Balance - Beginning	237,855	149,140	149,140	
Fund Balance - Ending	\$ 243,847	\$ 243,847	\$ 310,082	

Esplanade Lake Club Community Development District
Capital Project Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026

Description	January	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	246	648	-
Intragovernmental Transfers In	<u>1,298</u>	<u>5,503</u>	-
Total Revenue and Other Sources:	<u>\$ 1,545</u>	<u>\$ 6,151</u>	<u>\$ -</u>
 Expenditures and Other Uses			
Capital Outlay			
Intragovernmental Transfers Out	<u>45,553</u>	<u>45,553</u>	-
Total Expenditures and Other Uses:	<u>\$ 45,553</u>	<u>\$ 45,553</u>	<u>\$ -</u>
Net Increase/ (Decrease) in Fund Balance	\$ (44,009)	\$ (39,402)	-
Fund Balance - Beginning	<u>\$ 44,009</u>	<u>39,402</u>	-
Fund Balance - Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**Esplanade Lake Club Community Development District
Capital Project Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026**

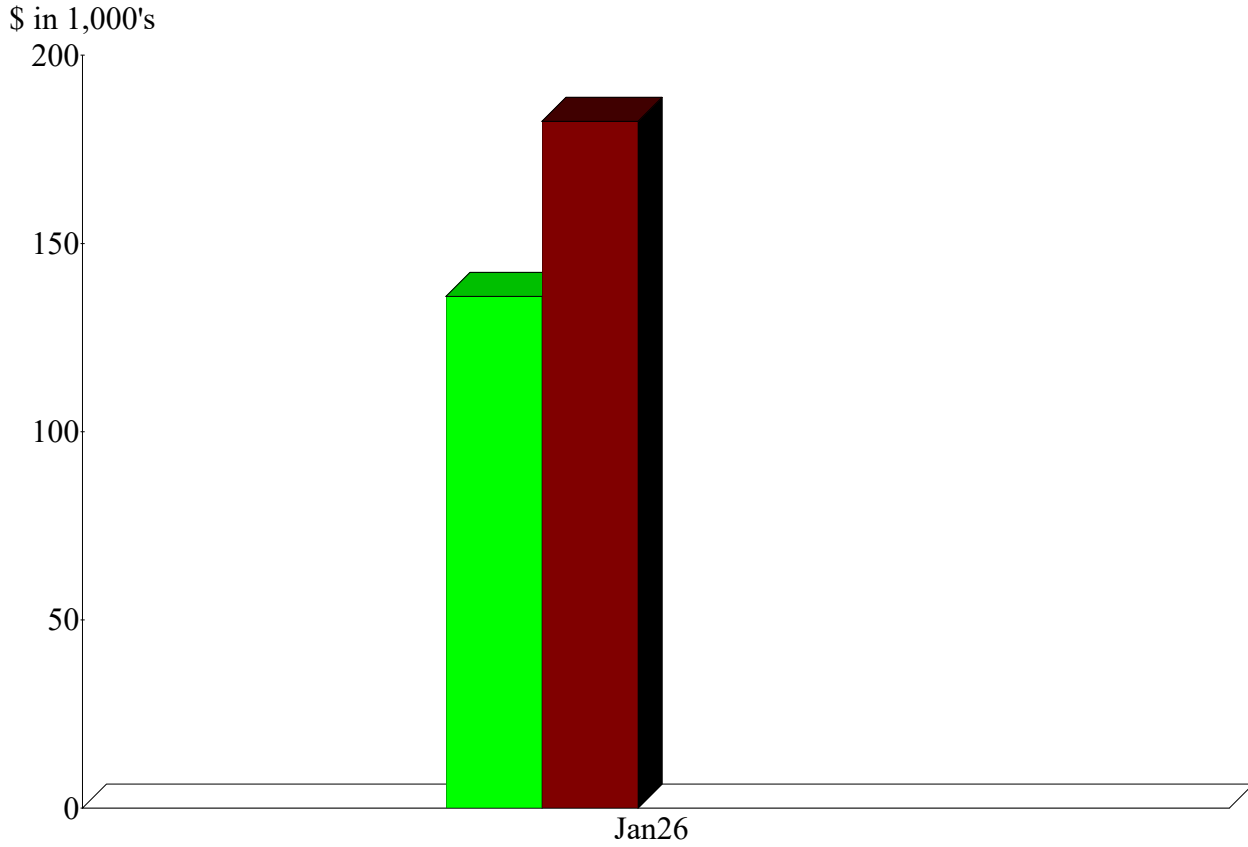
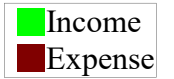
Description	January	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	67	183	-
Intragovernmental Transfers In	83	374	-
Total Revenue and Other Sources:	\$ 150	\$ 557	\$ -
Expenditures and Other Uses			
Capital Outlay			
Intragovernmental Transfers Out	12,233	12,233	-
Total Expenditures and Other Uses:	\$ 12,233	\$ 12,233	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ (12,083)	\$ (11,676)	-
Fund Balance - Beginning	\$ (443,184)	(443,591)	-
Fund Balance - Ending	\$ (455,267)	\$ (455,267)	\$ -

**Esplanade Lake Club Community Development District
Capital Project Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026**

Description	January	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	194	782	-
Cost of Issuance	-	9	-
Intragovernmental Transfers In	269	3,206	-
Total Revenue and Other Sources:	\$ 463	\$ 3,997	\$ -
Expenditures and Other Uses			
Capital Outlay			
Intragovernmental Transfers Out	-	-	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ 463	\$ 3,997	-
Fund Balance - Beginning	\$ 70,836	67,302	-
Fund Balance - Ending	\$ 71,300	\$ 71,300	\$ -

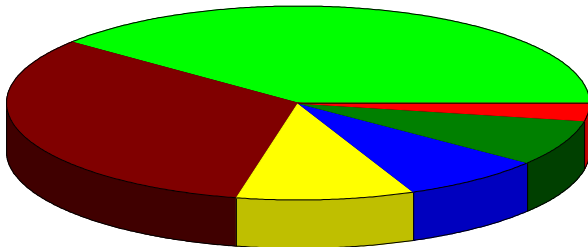
Esplanade Lake Club Community Development District

Income and Expense by Month
January 2026



Expense Summary
January 2026

5380000 · Stormwater Mgmt-Constructio	39.29%
5810000 · Interfund Transfer Out	32.58
5790000 · Landscaping	9.91
9099000 · Reserve Allocations	7.99
5130000 · Financial and Administrative	7.72
5120000 · Executive	2.51
Total	\$182,458.46



By Account

Esplanade Lake Club

Community Development District

*Financial Statements
February 28, 2026*

*JPWard and Associates, LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900*

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**Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending February 28, 2026**

	Governmental Funds									Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Project Funds			General Long Term Debt	General Fixed Assets			
		Series 2019A-1	Series 2019A-2	Series 2025	Series 2019A-1	Series 2019A-2	Series 2025					
Assets												
Cash and Investments												
General Fund												
Truist - Checking Account	\$ 300,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,549
FMIT - Investment Account	1,005,871	-	-	-	-	-	-	-	-	-	-	1,005,871
Debt Service Fund												
Reserve Account	-	428,660	25,212	88,578	-	-	-	-	-	-	-	542,450
Revenue	-	1,068,085	75,566	168,091	-	-	-	-	-	-	-	1,311,742
Prepayment Account	-	45,759	13,769	-	-	-	-	-	-	-	-	59,528
Construction	-	-	-	-	-	-	64,833	-	-	-	-	64,833
Due from Other Funds												
General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Unamortized Prem/Discount on Bonds Payable	-	-	-	-	-	-	6,921	-	-	-	-	6,921
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	1,657,052	-	-	-	1,657,052
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	14,717,948	-	-	-	14,717,948
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	9,328,372	-	9,328,372
Total Assets	\$ 1,306,420	\$ 1,542,505	\$ 114,547	\$ 256,669	\$ -	\$ -	\$ 71,754	\$ 16,375,000	\$ 9,328,372	\$ -	\$ -	\$ 28,995,266

Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending February 28, 2026

	Governmental Funds									Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Project Funds			General Long Term Debt	General Fixed Assets			
		Series 2019A-1	Series 2019A-2	Series 2025	Series 2019A-1	Series 2019A-2	Series 2025					
Liabilities												
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Developer Advance	-	-	-	-	-	455,267	-	-	-	-	-	455,267
Due to Other Funds												
General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable												
Current Portion (Due within 12 months)												
Series 2019A-1	-	-	-	-	-	-	-	320,000	-	-	-	320,000
Series 2019A-2	-	-	-	-	-	-	-	20,000	-	-	-	20,000
Series 2025	-	-	-	-	-	-	-	35,000	-	-	-	35,000
Long Term												
Series 2019A-1	-	-	-	-	-	-	-	12,890,000	-	-	-	12,890,000
Series 2019A-2	-	-	-	-	-	-	-	640,000	-	-	-	640,000
Series 2025	-	-	-	-	-	-	-	2,470,000	-	-	-	2,470,000
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 455,267</u>	<u>\$ -</u>	<u>\$ 16,375,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,830,267</u>
Fund Equity and Other Credits												
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	9,328,372	-	9,328,372
Fund Balance												
Restricted												
Beginning: October 1, 2025 (Unaudited)	-	1,257,879	154,694	149,140	39,402	(443,591)	67,302	-	-	-	-	1,224,826
Results from Current Operations	-	284,626	(40,147)	107,528	(39,402)	(11,676)	4,451	-	-	-	-	305,380
Unassigned												
Beginning: October 1, 2025 (Unaudited)	674,944	-	-	-	-	-	-	-	-	-	-	674,944
Additions: Extraordinary Capital/Operation Reserve	72,917	-	-	-	-	-	-	-	-	-	-	72,917
Results from Current Operations	558,559	-	-	-	-	-	-	-	-	-	-	558,559
Total Fund Equity and Other Credits	<u>\$ 1,306,420</u>	<u>\$ 1,542,505</u>	<u>\$ 114,547</u>	<u>\$ 256,669</u>	<u>\$ 0</u>	<u>\$ (455,267)</u>	<u>\$ 71,754</u>	<u>\$ -</u>	<u>\$ 9,328,372</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,164,999</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 1,306,420</u>	<u>\$ 1,542,505</u>	<u>\$ 114,547</u>	<u>\$ 256,669</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ 71,754</u>	<u>\$ 16,375,000</u>	<u>\$ 9,328,372</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,995,266</u>

**Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026**

Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest				
Interest - FMIT	3,039	5,871	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	70,830	958,384	1,070,089	90%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(42,804)	0%
Total Revenue and Other Sources:	\$ 73,869	\$ 964,256	\$ 1,027,285	94%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	-	800	2,400	33%
Executive				
Professional Management	4,583	22,917	55,000	42%
Financial and Administrative				
Audit Services	-	5,600	4,500	124%
Accounting Services	3,333	16,667	40,000	42%
Assessment Roll Services	3,333	16,667	40,000	42%
Arbitrage Rebate Services	-	-	1,500	0%
Other Contractual Services				
Legal Advertising	-	-	4,000	0%
Trustee Services	-	7,418	11,250	66%
Dissemination Agent Services	-	875	7,000	13%
Bond Amortization Schedules	-	500	2,000	25%
Property Appraiser & Tax Collector Fees	-	809	700	116%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	51	250	20%
Computer Services - Website Development	1,200	1,200	2,400	50%
Insurance	-	18,623	18,275	102%
Printing & Binding	-	-	300	0%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	-	565	7,500	8%
Other General Government Services				
Engineering Services	-	-	5,000	0%

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget	% of Budget
Road and Street Services				
Professional Management				
Asset Management	-	-	1,000	0%
Repairs and Maintenance				
Miscellaneous Repairs	-	-	2,000	0%
Pressure Cleaning	3,549	3,549	4,000	89%
Stormwater Management Services				
Professional - Management	5,494	20,875	68,000	31%
Repairs & Maintenance				
Lake System				
Aquatic Weed Control	-	13,650	44,000	31%
Lake Bank Maintenance	-	29,450	34,000	87%
Fountain and Aeration Maintenance	-	-	1,500	0%
Water Quality Reporting	-	23,460	69,000	34%
Water Quality Testing	-	-	16,000	0%
Stormwater Structures	18,925	56,075	40,000	140%
Midge Fly Control	-	-	3,500	0%
Lake 5/6 Fish Stocking	-	9,836	38,000	26%
Rip-Rap Repairs	-	-	20,000	0%
Wetland Preserves System				
Wetland Maintenance	-	20,870	12,000	174%
Contingencies	420	7,040	8,340	84%
Landscaping				
Professional Services				
Asset Management	1,818	6,912	30,000	23%
Repairs & Maintenance				
Landscape Maintenance	-	20,130	95,000	21%
Eagle Key Maintenance	-	-	16,000	0%
Tree Trimming	-	-	18,000	0%
Landscape Replacements	-	2,098	10,000	21%
Mulch Installation	-	15,780	13,000	121%
Annuals	-	5,189	20,000	26%
Landscape Lighting	-	-	1,000	0%
Irrigation System Repairs	-	-	1,500	0%
Holiday Lighting	-	5,000	5,000	100%
Miscellaneous Repairs	-	-	2,000	0%
Contingencies	-	-	5,445	0%

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget	% of Budget
Capital Outlay				
Eagle Key Improvements	-	-	5,000	0%
Center Pl Blvd Landscape Improvements	-	-	20,000	0%
Fountain and Aeration	-	-	30,000	0%
Contingencies/CEI Services	-	-	16,500	0%
Reserve Allocations				
Extraordinary Capital/Operations	14,583	72,917	175,000	42%
Total Expenditures and Other Uses:	\$ 57,239	\$ 405,696	\$ 1,027,285	39%
Net Increase/ (Decrease) in Fund Balance	16,630	558,559	-	
Fund Balance - Beginning	1,275,207	674,944	674,944	
Extraordinary Capital/Operations Reserve	14,583	72,917	175,000	
Fund Balance - Ending	\$ 1,306,420	\$ 1,306,420	\$ 849,944	

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,269	6,772	18,265	37%
Revenue Account	2,935	11,439	30,365	38%
Special Assessment Revenue				
Special Assessments - On-Roll	59,616	806,648	924,979	87%
Other Fees and Charges				
Discounts for Early Payment	-	-	(60,513)	0%
Intragovernmental Transfers In	-	45,553	-	0%
Total Revenue and Other Sources:	\$ 63,820	870,413	\$ 913,096	95%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	310,000	310,000	100%
Interest Expense	-	270,284	535,531	50%
Intragovernmental Transfers Out	-	5,503	-	0%
Total Expenditures and Other Uses:	\$ -	585,787	\$ 845,531	69%
Net Increase/ (Decrease) in Fund Balance	63,820	284,626	67,565	
Fund Balance - Beginning	1,478,684	1,257,879	1,257,879	
Fund Balance - Ending	\$ 1,542,505	1,542,505	\$ 1,325,444	

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	75	448	118	380%
Prepayment Account	248	1,304	12,573	10%
Revenue Account	204	396	2,422	16%
Special Assessment Revenue				
Special Assessments - On-Roll	5,518	74,664	79,902	93%
Special Assessments - Prepayment 2019A-2	-	73,037	-	0%
Developer Contribution				
	-	56,855	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(5,226)	0%
Intragovernmental Transfers In				
	-	12,233	-	0%
Total Revenue and Other Sources:	\$ 6,045	218,936	\$ 89,789	244%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	40,000	40,000	100%
Principal Debt Service - Early Redemptions	80,000	200,000	-	0%
Interest Expense	797	18,709	34,675	54%
Intragovernmental Transfers Out				
	-	374	-	0%
Total Expenditures and Other Uses:	80,797	259,083	\$ 74,675	347%
Net Increase/ (Decrease) in Fund Balance	(74,752)	(40,147)	15,114	
Fund Balance - Beginning	189,299	154,694	154,694	
Fund Balance - Ending	\$ 114,547	\$ 114,547	\$ 169,808	

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ 147,504	0%
Interest Income				
Reserve Account	263	1,404	-	0%
Revenue Account	451	700	-	0%
Capitalized Interest	-	429	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	12,371	167,391	189,546	88%
Other Fees and Charges				
Discounts for Early Payment	-	-	(12,400)	0%
Intragovernmental Transfers In	-	-	-	0%
Total Revenue and Other Sources:	\$ 13,085	169,924	\$ 324,650	0%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	-	35,000	0%
Interest Expense	-	58,926	128,708	46%
Intragovernmental Transfers Out	263	3,469	-	0%
Total Expenditures and Other Uses:	263	62,395	\$ 163,708	0%
Net Increase/ (Decrease) in Fund Balance	12,822	107,528	160,942	
Fund Balance - Beginning	243,847	149,140	149,140	
Fund Balance - Ending	\$ 256,669	\$ 256,669	\$ 310,082	

Esplanade Lake Club Community Development District
Capital Project Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	-	648	-
Intragovernmental Transfers In	-	5,503	-
Total Revenue and Other Sources:	\$ -	\$ 6,151	\$ -
Expenditures and Other Uses			
Capital Outlay			
Intragovernmental Transfers Out	-	45,553	-
Total Expenditures and Other Uses:	\$ -	\$ 45,553	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ -	\$ (39,402)	-
Fund Balance - Beginning	\$ -	39,402	-
Fund Balance - Ending	\$ -	\$ -	\$ -

Esplanade Lake Club Community Development District
Capital Project Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	-	183	-
Intragovernmental Transfers In	-	374	-
Total Revenue and Other Sources:	\$ -	\$ 557	\$ -
Expenditures and Other Uses			
Capital Outlay			
Intragovernmental Transfers Out	-	12,233	-
Total Expenditures and Other Uses:	\$ -	\$ 12,233	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ -	\$ (11,676)	-
Fund Balance - Beginning	\$ (455,267)	(443,591)	-
Fund Balance - Ending	\$ (455,267)	\$ (455,267)	\$ -

Esplanade Lake Club Community Development District
Capital Project Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	191	973	-
Cost of Issuance	-	9	-
Intragovernmental Transfers In	263	3,469	-
Total Revenue and Other Sources:	\$ 454	\$ 4,451	\$ -
Expenditures and Other Uses			
Capital Outlay			
Intragovernmental Transfers Out	-	-	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ 454	\$ 4,451	-
Fund Balance - Beginning	\$ 71,300	67,302	-
Fund Balance - Ending	\$ 71,754	\$ 71,754	\$ -

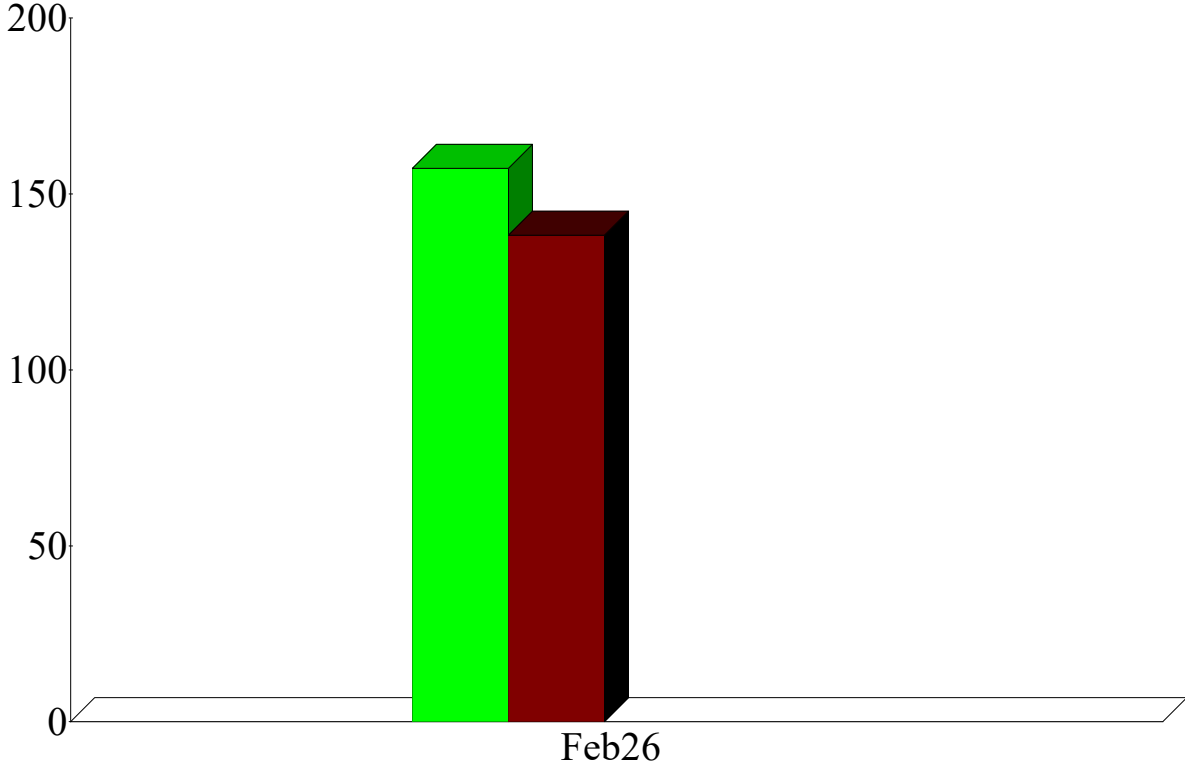
Esplanade Lake Club Community Development District

Income and Expense by Month

February 2026

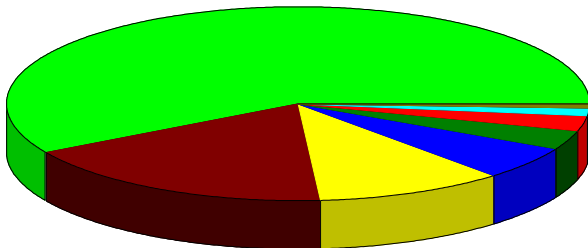


\$ in 1,000's



Expense Summary February 2026

5170000 · Debt Service	58.42%
5380000 · Stormwater Mgmt-Co	17.96
9099000 · Reserve Allocations	10.54
5130000 · Financial and Administ	5.69
5120000 · Executive	3.31
5410000 · Road and Street Faciliti	2.57
5790000 · Landscaping	1.31
5810000 · Interfund Transfer Out	0.19
Total	\$138,298.89



By Account

Esplanade Lake Club

Community Development District

Financial Statements
March 31, 2026

JPWard and Associates, LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900

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Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending March 31, 2026

	Governmental Funds									Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Project Funds			Account Groups		
		Series 2019A-1	Series 2019A-2	Series 2025	Series 2019A-1	Series 2019A-2	Series 2025	General Long Term Debt	General Fixed Assets	
Assets										
Cash and Investments										
General Fund										
Truist - Checking Account	\$ 153,411	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,411
FMIT - Investment Account	1,006,234	-	-	-	-	-	-	-	-	1,006,234
Debt Service Fund										
Reserve Account	-	427,391	22,616	88,578	-	-	-	-	-	538,584
Revenue	-	1,082,134	76,625	170,360	-	-	-	-	-	1,329,119
Prepayment Account	-	45,759	28,605	-	-	-	-	-	-	74,365
Construction	-	-	-	-	-	65,244	-	-	-	65,244
Due from Other Funds										
General Fund	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-
Unamortized Prem/Discount on Bonds Payable	-	-	-	-	-	6,921	-	-	-	6,921
Amount Available in Debt Service Funds	-	-	-	-	-	-	1,683,130	-	-	1,683,130
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	14,691,870	-	-	14,691,870
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	9,328,372	-	9,328,372
Total Assets	\$ 1,159,645	\$ 1,555,284	\$ 127,846	\$ 258,938	\$ -	\$ -	\$ 72,165	\$ 16,375,000	\$ 9,328,372	\$ 28,877,251

Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending March 31, 2026

	Governmental Funds										Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Project Funds			Account Groups			
		Series 2019A-1	Series 2019A-2	Series 2025	Series 2019A-1	Series 2019A-2	Series 2025	General Long Term Debt	General Fixed Assets		
Liabilities											
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Developer Advance	-	-	-	-	-	455,267	-	-	-	-	455,267
Due to Other Funds											
General Fund	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable											
Current Portion (Due within 12 months)											
Series 2019A-1	-	-	-	-	-	-	-	320,000	-	-	320,000
Series 2019A-2	-	-	-	-	-	-	-	20,000	-	-	20,000
Series 2025	-	-	-	-	-	-	-	35,000	-	-	35,000
Long Term											
Series 2019A-1	-	-	-	-	-	-	-	12,890,000	-	-	12,890,000
Series 2019A-2	-	-	-	-	-	-	-	640,000	-	-	640,000
Series 2025	-	-	-	-	-	-	-	2,470,000	-	-	2,470,000
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 455,267	\$ -	\$ 16,375,000	\$ -	\$ -	\$ 16,830,267
Fund Equity and Other Credits											
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	9,328,372	-	9,328,372
Fund Balance											
Restricted											
Beginning: October 1, 2025 (Unaudited)	-	1,257,879	154,694	149,140	39,402	(443,591)	67,302	-	-	-	1,224,826
Results from Current Operations	-	297,405	(26,848)	109,798	(39,402)	(11,676)	4,863	-	-	-	334,140
Unassigned											
Beginning: October 1, 2025 (Unaudited)	674,944	-	-	-	-	-	-	-	-	-	674,944
Additions: Extraordinary Capital/Operation Reserve	87,500	-	-	-	-	-	-	-	-	-	87,500
Results from Current Operations	397,201	-	-	-	-	-	-	-	-	-	397,201
Total Fund Equity and Other Credits	\$ 1,159,645	\$ 1,555,284	\$ 127,846	\$ 258,938	\$ 0	\$ (455,267)	\$ 72,165	\$ -	\$ 9,328,372	\$ -	\$ 12,046,983
Total Liabilities, Fund Equity and Other Credits	\$ 1,159,645	\$ 1,555,284	\$ 127,846	\$ 258,938	\$ 0	\$ -	\$ 72,165	\$ 16,375,000	\$ 9,328,372	\$ -	\$ 28,877,251

**Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026**

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest				
Interest - FMIT	363	6,234	25,000	25%
Special Assessment Revenue				
Special Assessments - On-Roll	10,529	968,914	1,070,089	91%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(42,804)	0%
Total Revenue and Other Sources:	\$ 10,892	\$ 975,148	\$ 1,052,285	93%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	-	800	2,400	33%
Executive				
Professional Management	4,583	27,500	55,000	50%
Financial and Administrative				
Audit Services	-	5,600	4,500	124%
Accounting Services	3,333	20,000	40,000	50%
Assessment Roll Services	3,333	20,000	40,000	50%
Arbitrage Rebate Services	-	-	1,500	0%
Other Contractual Services				
Legal Advertising	-	-	4,000	0%
Trustee Services	-	7,418	11,250	66%
Dissemination Agent Services	-	875	7,000	13%
Bond Amortization Schedules	-	500	2,000	25%
Property Appraiser & Tax Collector Fees	-	809	700	116%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	51	250	20%
Computer Services - Website Development	-	1,200	2,400	50%
Insurance				
	-	18,623	18,275	102%
Printing & Binding				
	265	265	300	88%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
Legal - General Counsel	469	1,034	7,500	14%
Other General Government Services				
Engineering Services	-	-	5,000	0%

Prepared by:

JWARD and Associates, LLC

**Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026**

Description	March	Year to Date	Total Annual Budget	% of Budget
Road and Street Services				
Professional Management				
Asset Management	-	-	1,000	0%
Repairs and Maintenance				
Miscellaneous Repairs	-	-	2,000	0%
Pressure Cleaning	-	3,549	4,000	89%
Stormwater Management Services				
Professional - Management	6,772	27,647	68,000	41%
Repairs & Maintenance				
Lake System				
Aquatic Weed Control	6,900	20,550	44,000	47%
Lake Bank Maintenance	58,335	87,785	114,000	77%
Fountain and Aeration Maintenance	-	-	1,500	0%
Water Quality Reporting	11,730	35,190	69,000	51%
Water Quality Testing	5,550	5,550	16,000	35%
Stormwater Structures	12,700	68,775	40,000	172%
Midge Fly Control	-	-	3,500	0%
Lake 5/6 Fish Stocking	11,182	21,019	38,000	55%
Rip-Rap Repairs	2,000	2,000	20,000	10%
Wetland Preserves System				
Wetland Maintenance	3,835	24,706	12,000	206%
Contingencies	630	7,670	8,340	92%
Landscaping				
Professional Services				
Asset Management	1,605	8,517	30,000	28%
Repairs & Maintenance				
Landscape Maintenance	20,130	40,260	95,000	42%
Eagle Key Maintenance	-	-	16,000	0%
Tree Trimming	-	-	18,000	0%
Landscape Replacements	-	2,098	10,000	21%
Mulch Installation	-	15,780	13,000	121%
Annuals	4,314	9,503	20,000	48%
Landscape Lighting	-	-	1,000	0%
Irrigation System Repairs	-	-	1,500	0%
Holiday Lighting	-	5,000	5,000	100%
Miscellaneous Repairs	-	-	2,000	0%
Contingencies	-	-	5,445	0%

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Capital Outlay				
Contingencies/CEI Services	-	-	16,500	0%
Reserve Allocations				
Extraordinary Capital/Operations	14,583	87,500	175,000	50%
Total Expenditures and Other Uses:	\$ 172,250	\$ 577,947	\$ 1,052,285	55%
Net Increase/ (Decrease) in Fund Balance	(161,358)	397,201	-	
Fund Balance - Beginning	1,306,420	674,944	674,944	
Extraordinary Capital/Operations Reserve	14,583	87,500	175,000	
Fund Balance - Ending	\$ 1,159,645	\$ 1,159,645	\$ 849,944	

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,149	7,922	18,265	43%
Revenue Account	2,767	14,207	30,365	47%
Prepayment Account	0	0	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	8,862	815,511	924,979	88%
Other Fees and Charges				
Discounts for Early Payment	-	-	(60,513)	0%
Intragovernmental Transfers In	-	45,553	-	0%
Total Revenue and Other Sources:	\$ 12,779	883,193	\$ 913,096	97%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	310,000	310,000	100%
Interest Expense	-	270,284	535,531	50%
Intragovernmental Transfers Out	-	5,503	-	0%
Total Expenditures and Other Uses:	\$ -	585,787	\$ 845,531	69%
Net Increase/ (Decrease) in Fund Balance	12,779	297,405	67,565	
Fund Balance - Beginning	1,542,505	1,257,879	1,257,879	
Fund Balance - Ending	\$ 1,555,284	1,555,284	\$ 1,325,444	

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	68	516	118	437%
Revenue Account	194	590	2,422	24%
Prepayment Account	45	1,348	12,573	11%
Special Assessment Revenue				
Special Assessments - On-Roll	820	75,484	79,902	94%
Special Assessments - Prepayment 2019A-2	12,173	85,209	-	0%
Developer Contributions	-	56,855	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(5,226)	0%
Intragovernmental Transfers In	-	12,233	-	0%
Total Revenue and Other Sources:	\$ 13,299	232,235	\$ 89,789	259%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	40,000	40,000	100%
Principal Debt Service - Early Redemptions	-	200,000	-	0%
Interest Expense	-	18,709	34,675	54%
Intragovernmental Transfers Out	-	374	-	0%
Total Expenditures and Other Uses:	-	259,083	\$ 74,675	347%
Net Increase/ (Decrease) in Fund Balance	13,299	(26,848)	15,114	
Fund Balance - Beginning	114,547	154,694	154,694	
Fund Balance - Ending	\$ 127,846	\$ 127,846	\$ 169,808	

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ 147,504	0%
Interest Income				
Reserve Account	238	1,641	-	0%
Revenue Account	431	1,130	-	0%
Capitalized Interest	-	429	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	1,839	169,230	189,546	89%
Other Fees and Charges				
Discounts for Early Payment	-	-	(12,400)	0%
Intragovernmental Transfers In	-	-	-	0%
Total Revenue and Other Sources:	\$ 2,507	172,431	\$ 324,650	0%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	-	35,000	0%
Interest Expense	-	58,926	128,708	46%
Intragovernmental Transfers Out	238	3,706	-	0%
Total Expenditures and Other Uses:	238	62,633	\$ 163,708	0%
Net Increase/ (Decrease) in Fund Balance	2,270	109,798	160,942	
Fund Balance - Beginning	256,669	149,140	149,140	
Fund Balance - Ending	\$ 258,938	\$ 258,938	\$ 310,082	

Esplanade Lake Club Community Development District
Capital Project Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	-	648	-
Intragovernmental Transfers In			
	-	5,503	-
Total Revenue and Other Sources:	\$ -	\$ 6,151	\$ -
Expenditures and Other Uses			
Capital Outlay			
Intragovernmental Transfers Out			
	-	45,553	-
Total Expenditures and Other Uses:	\$ -	\$ 45,553	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ -	\$ (39,402)	-
Fund Balance - Beginning	\$ -	39,402	-
Fund Balance - Ending	\$ -	\$ -	\$ -

Esplanade Lake Club Community Development District
Capital Project Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	-	183	-
Intragovernmental Transfers In	-	374	-
Total Revenue and Other Sources:	\$ -	\$ 557	\$ -
Expenditures and Other Uses			
Capital Outlay			
Intragovernmental Transfers Out	-	12,233	-
Total Expenditures and Other Uses:	\$ -	\$ 12,233	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ -	\$ (11,676)	-
Fund Balance - Beginning	\$ (455,267)	(443,591)	-
Fund Balance - Ending	\$ (455,267)	\$ (455,267)	\$ -

Esplanade Lake Club Community Development District
Capital Project Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	174	1,147	-
Cost of Issuance	-	9	-
Intragovernmental Transfers In	238	3,706	-
Total Revenue and Other Sources:	\$ 411	\$ 4,863	\$ -
Expenditures and Other Uses			
Capital Outlay			
Intragovernmental Transfers Out	-	-	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ 411	\$ 4,863	-
Fund Balance - Beginning	\$ 71,754	67,302	-
Fund Balance - Ending	\$ 72,165	\$ 72,165	\$ -

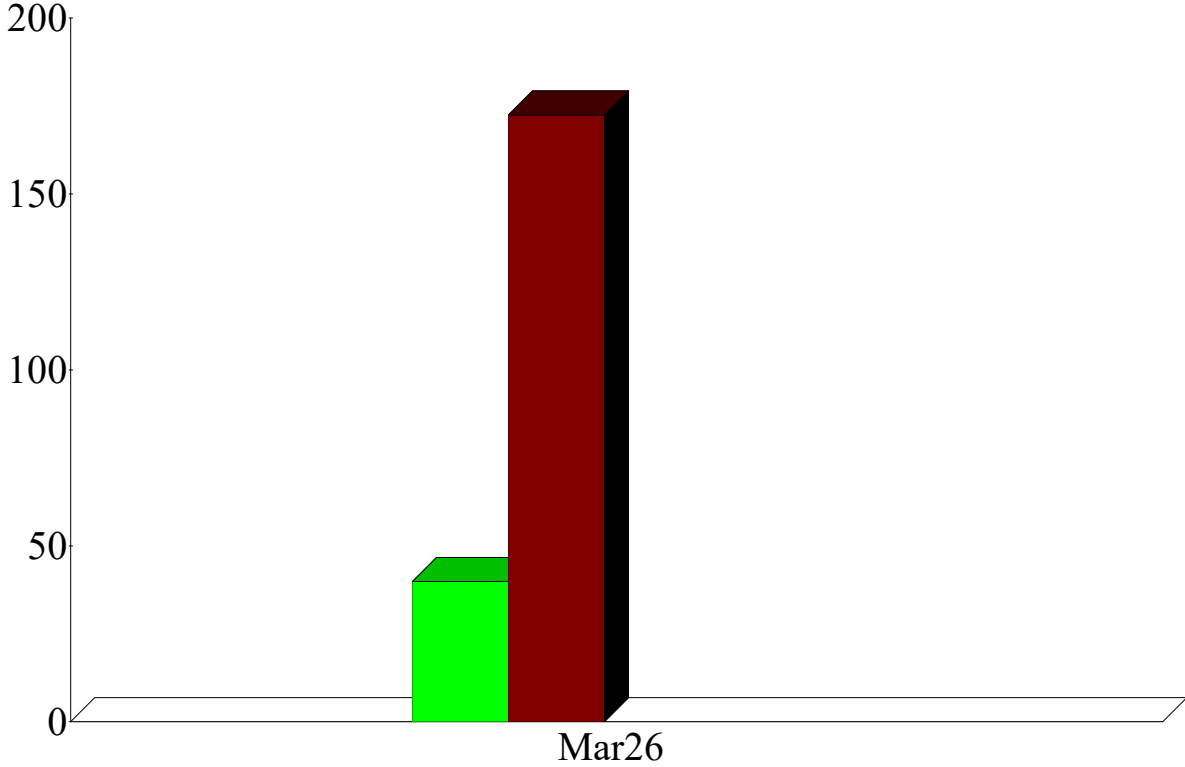
Esplanade Lake Club Community Development District

Income and Expense by Month

March 2026

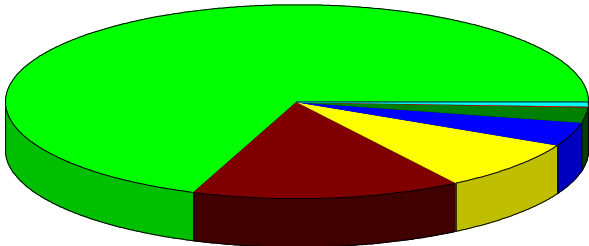


\$ in 1,000's



Expense Summary March 2026

5380000	· Stormwater Mgmt-C	69.36%
5790000	· Landscaping	15.10
9099000	· Reserve Allocations	8.45
5130000	· Financial and Administ	4.02
5120000	· Executive	2.66
5140000	· Legal Services	0.27
5810000	· Interfund Transfer Out	0.14
Total		\$172,487.90



By Account