

Esplanade Lake Club

Community Development District

*Meeting Agenda
June 11, 2026*

*PFM Management Services, 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
wardj@pfm.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://pfmccd.webex.com/pfmccd/j.php?MTID=m9a30f40809f52163ef5fa1814bde22f0>

✓ Phone: (408) 418-9388 Code: 2533 647 5776; Event Password: Jpward

JUNE, 2026

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AGENDA

1. Call to Order & Roll Call
2. Notice of Advertisement of Public Hearings and Regular Meeting.

Page 7-8
3. Consideration of Minutes:
 - I. May 14, 2026 - Regular Meeting.

Pages 9-12
4. **PUBLIC HEARINGS.**
 - a. **FISCAL YEAR 2027 BUDGET.**
 - I. Public Comment and Testimony.
 - II. Board Comment.
 - III. Consideration of **Resolution 2026-10**, a Resolution of the Board of Supervisors adopting the annual appropriation and Budget for Fiscal Year 2027.
 - b. **FISCAL YEAR 2027 IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**
 - I. Public Comment and Testimony.
 - II. Board Comment.
 - III. Consideration of **Resolution 2026-11**, a Resolution of the Board of Supervisors Imposing Special Assessments, Certifying an Assessment Roll; Providing a Severability Clause; Providing for Conflict and Providing an Effective Date.

Pages 13-50
5. Consideration of **Resolution 2026-12**, a Resolution of the Board of Supervisors designating dates, time, and location for regular meetings of the Board of Supervisors for Fiscal Year 2027.

Pages 51-52
6. Consideration of **Resolution 2026-13**, a Resolution of the Board of Supervisors Implementing Section 190.006(3), Florida Statutes, and Requesting that the Lee County Supervisor of Elections Begin Conducting the District's General Elections; Providing for Compensation; Setting Forth the Terms of Office; Authorizing Notice of the Qualifying Period; and Providing for Severability and an Effective Date.

Pages 53-55
7. Staff Reports.
 - I. District Attorney
 - II. District Asset Manager
 - a) Asset Manager's Report May 1, 2026.

AGENDA

III. District Manager

a) **Important Meeting Dates for Fiscal Year 2026:**

- NEXT Meeting: Thursday, July 9, 2026

- June/July - Look for Commission on Ethics email (Form 1 Financial Disclosure).

b) General Election Qualifying Period: June 8 - June 12, 2026, at noon (Seat 1 & Seat 2).

c) Financial Report for the period ending May 31, 2026 (unaudited).

Pages 56-103

8. Supervisors' Requests.

9. Public Comments.

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

10. Adjournment.

Meeting Schedule-FY2026

Thursday, October 9, 2025

Thursday, November 13, 2025

Thursday, December 11, 2025

Thursday, January 8, 2026

Thursday, February 12, 2026

Thursday, March 12, 2026

Thursday, April 9, 2026

Thursday, May 14, 2026

Thursday, June 11, 2026

Thursday, July 9, 2026

Thursday, August 13, 2026

Thursday, September 10, 2026

AGENDA

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 3: Minutes - May 14, 2026 - Regular Meeting.

Item 4: Are the two (2) required Public Hearings to consider the adoption of the District's Fiscal Year 2027 Budget, Assessments, General Fund Special Assessment Methodology.

The first Public Hearing deals with the adoption of the Fiscal Year 2027 Budget which includes both the General Fund operations and the Debt Service Fund for the Series 2019 A-1, Series 2019 A-2 and Series 2025 Bonds. At the conclusion of the hearing, will be the consideration of **Resolution 2026-10**, which adopts the Fiscal Year 2027 Budget.

This second Public Hearing is a consequence of the Budget Adoption process and sets in place the required documents that are all contained in the Fiscal Year 2027 Budget. **Resolution 2026-11** does essentially two (2) things. First, it imposes the special assessments for the general fund; second, it arranges for the certification of an assessment roll by the Chairman or his designee, which in this case is the District Manager, to the Lee County Tax Collector and permits the District Manager to update the roll as it may be modified as limited by law subsequent to the adoption date of **Resolution 2026-11**.

Item 5: **Resolution 2026-12**, a Resolution of the Board of Supervisors designating dates, time and location for regular meetings of the Board of Supervisors for Fiscal Year 2027.

Item 6: **Resolution 2026-13**, a Resolution of the Board of Supervisors designating dates, time, and location for regular meetings of the Board of Supervisors for Fiscal Year 2027. As you may recall, to the extent that the District has a regular meeting schedule, the District is required to advertise this schedule (legal advertisement) on a periodic basis at the beginning of the Fiscal Year. The proposed meeting schedule will be for the second Thursday of each month at 11:00 A.M. at the **Esplanade Lake Club, 11501 Canal Grande Drive, Fort Myers, FL 33913**.

AGENDA

The Fiscal Year 2027 schedule is as follows:

Meeting Schedule - FY 2027

Thursday, October 8, 2026	Thursday, November 12, 2026
Thursday, December 10, 2026	Thursday, January 14, 2027
Thursday, February 11, 2027	Thursday, March 11, 2027
Thursday, April 8, 2027	Thursday, May 13, 2027
Thursday, June 10, 2027	Thursday, July 8, 2027
Thursday, August 12, 2027	Thursday, September 9, 2027

- Item 7: 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.

USA TODAY CO.



PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Katey Selchan
Esplanade Lake Club Cdd
2301 NE 37Th ST
Ft Lauderdale FL 33308-6242

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Advertising Representative of the News-Press, a daily newspaper published at Fort Myers in Lee County, Florida; that the attached copy of advertisement, being a Legal Ad in the matter of , was published on the publicly accessible website of Lee County, Florida, or in a newspaper by print in the issues of, on:

FNP Fort Myers News-Press 05/24/2026, 05/31/2026

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 05/31/2026

Kyan
Legal Clerk
Nicole Jacobs
Notary, State of WI, County of Brown

8-21-26

My commission expires

Publication Cost: \$1802.86
Tax Amount: \$0.00
Payment Cost: \$1802.86
Order No: 12267308 # of Copies:
Customer No: 1126448 1
PO #:

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

NICOLE JACOBS
Notary Public
State of Wisconsin

ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2027 BUDGET; AND NOTICE OF REGULAR BOARD OF SUPERVISORS MEETING.

The Board of Supervisors ("**Board**") of the Esplanade Lake Club Community Development District ("**District**") will hold a public hearing on **Thursday, June 11, 2026 at 11:00 a.m.** at the offices of **Atwell, LLC, 28100 Bonita Grande Drive, Suite 305, Bonita Springs, Florida 34135.** The meeting is being held for the necessary public purpose of considering such business as are more fully identified in the meeting agenda, a copy of which will be posted on the District's website at www.esplanadelakeclubcdd.org.

The purpose of this meeting is for the Board to consider the adoption of the Proposed Budget(s) ("**Proposed Budget**") of the District for the fiscal year ending September 30, 2027 ("**Fiscal Year 2027**"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, c/o JP Ward and Associates, LLC, 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308, Phone 954-658-4900 ("**District Manager's Office**"), during normal business hours.

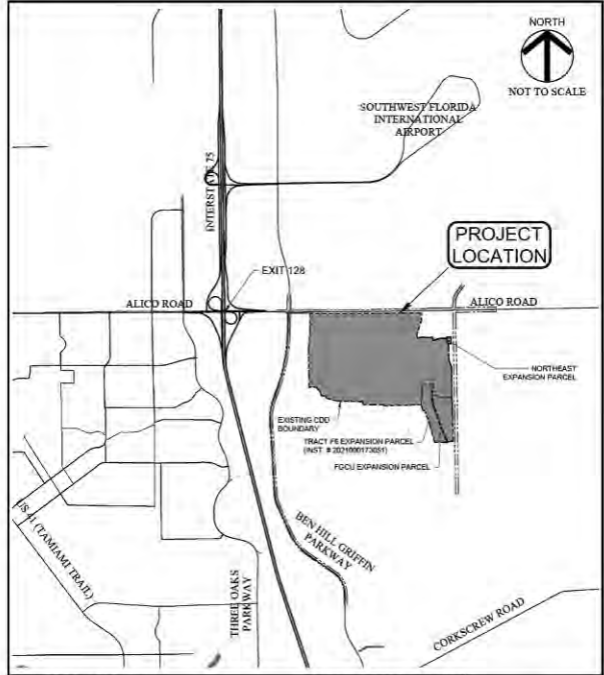
The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.


Any person requiring special accommodation at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at this meeting should contact the District Manager by telephone at (954) 658-4900 at least seven (7) days prior to the date of the particular meeting. Toward that end, anyone wishing to listen and participate in the meeting can do so by connecting to a link that will be posted on the District's web site: www.esplanadelakeclubcdd.org.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Esplanade Lake Club Community Development District
James P. Ward
District Manager



ESPLANADE LAKE CLUB		LOCATION MAP EXHIBIT	
PREPARED FOR: TAYLOR MORRISON OF FLORIDA, INC. 551 NORTH CATTLEMEN ROAD SARASOTA, FLORIDA 34132 PHONE: (941) 571-0008 FAX: (941) 571-7998	SECTION: TOWNSHIP, RANGE 11, 12, 13 46S 25E LEE COUNTY, FLORIDA	FILE NAME: SAR001	FILE SIZE: 107.4kb 1 OF 14
		SEARCH CERTIFICATE OF RECORDS CONTAINS: JEREMY H. ARNOLD, P.E. FL LICENSE NO. 05421	 ATWELL MANAGING ENGINEERING GROUP 4400 SOUTH AVENUE OF THE ARTS SUITE 200 FORT LAUDERDALE, FL 33308

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

The Regular Meeting of the Board of Supervisors of the Esplanade Lake Club Community Development District was held on Thursday, May 14, 2026 at the Offices of Atwell LLC., 28100 Bonita Grande Drive, Suite 305, Bonita Springs, Florida 34135. It began at 11:00 a.m. and was presided over by Mr. Felipe Gonzalez, Chairperson, and James P. Ward as Secretary.

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Present and constituting a quorum:

Jeff Lux	Vice Chairperson
Tim Byal	Assistant Secretary
Rebekah Norton	Assistant Secretary
Ryan Futch	Assistant Secretary

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Absent:

Felipe Gonzalez	Chairperson
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Also present were:

James P. Ward	District Manager
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Audience:

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

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FIRST ORDER OF BUSINESS

Call to Order/Roll Call

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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, with the exception of Supervisor Gonzalez, constituting a quorum.

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SECOND ORDER OF BUSINESS

Consideration of Minutes

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April 9, 2026 - Regular Meeting Minutes

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

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<p>On MOTION made by Jeff Lux, seconded by Rebekah Norton, and with all in favor, the April 9, 2026 Regular Meeting Minutes were approved.</p>

48 THIRD ORDER OF BUSINESS Budget Discussion

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50 Continuation of Fiscal Year 2027 Budget Discussion

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52 Mr. Ward noted the public hearing was scheduled for next month, which was when the
53 budget would be adopted and the assessment rates would be set. He asked if there were any
54 questions or comments about the budget.

55

56 Mr. Byal [1:20] noted accounting services and assessment role preparation both had an
57 increase from \$40,000 dollars to \$47,500 dollars. He asked why.

58

59 Mr. Ward stated these were part of his fee structure and this was what it was now costing him
60 for both the accounting and assessment roll services.

61

62 Mr. Byal stated he felt the fishery program might need more funding in the budget because it
63 was expanding.

64

65 Mr. Ward agreed. *We are having some challenges with the fishery program in both Miromar
66 Lakes, the large lake, and in your lake. We are in the process of changing the vendors and
67 changing service qualities to try to adjust that, but I think the \$65,000 dollars will prove to be a
68 challenge.*

69

70 Discussion ensued regarding the fishery program; the plant growth which was proving
71 difficult to reduce; the potential need to add more carp; and the recent installation of
72 approximately 300 carp.

73

74 *Mr. Ward: One of the problems is the bass are too big and are eating the smaller fish, so we
75 are trying to rebalance the system without adding more carp. Tim will tell you about the
76 disaster we had a few years ago, so we are very careful with the carp issue.*

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78 Discussion continued regarding the lakes and fishery program and going fishing to catch the
79 large bass.

80

81 Mr. Byal noted tree trimming made a 50 percent jump.

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83 *Mr. Ward: This is one of those line items we could be under, but we overshoot it a little bit
84 sometimes.*

85

86 Mr. Tim Byal stated he felt the increase in the budget overall was reasonable.

87

88 Discussion ensued regarding the stormwater system, monitoring the stormwater system this
89 fiscal year, inspecting the stormwater system next fiscal year, and doing any needed cleaning
90 next fiscal year.

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92 Mr. Ward asked if there were any additional questions or comments; there were none. He
93 stated it was important for at least three Board members to be present in person at the public
94 hearing next month.

95

96 **FOURTH ORDER OF BUSINESS** **Consideration of Resolution 2026-9**

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98 **Consideration of Resolution 2026-9, a Resolution of the Board of Supervisors**
 99 **Approving the agreements with PFM Management Services LLC, and PFM Financial**
 100 **Advisors LLC; Authorizing the Chairperson to execute the agreements; providing**
 101 **general authorization; and addressing conflicts, severability, and an effective date**

102

103 Mr. Ward stated he sold his firm to PFM Management Services LLC and PFM Financial
 104 Advisors LLC. He noted he would remain with PFM for a year or so before he transitioned out.
 105 He explained Resolution 2026-9 transferred the JPWard and Associates LLC agreements over
 106 to PFM. He indicated the scope of services and fee structures remained the same. He asked if
 107 there were any questions; hearing none, he called for a motion.

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**On MOTION made by Tim Byal, seconded by Jeff Lux, and
 with all in favor, the Resolution 2026-9 was adopted, and
 the Chair was authorized to sign.**

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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) Asset Manager's Report May 1, 2026

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b) Supervisor of Elections Report on Registers Voters as of 4/15/2026

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c) Financial Statements for period ending April 30, 2026 (unaudited)

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SIXTH ORDER OF BUSINESS **Supervisor's Requests**

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

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SEVENTH ORDER OF BUSINESS **Public Comments**

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Mr. Ward asked if there were any public comments; there were none.

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EIGHTH ORDER OF BUSINESS Adjournment

Mr. Ward adjourned the meeting at approximately 11:18 a.m.

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

Esplanade Lake Club Community Development District

James P. Ward, Secretary

Felipe Gonzalez, Chairperson

DRAFT

RESOLUTION 2026-10

THE ANNUAL APPROPRIATION RESOLUTION OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATION AND ADOPTING THE BUDGET FOR FISCAL YEAR 2027 BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027.

RECITALS

WHEREAS, the District Manager has submitted to the Board of Supervisors (the "Board") a proposed budget for the current and next ensuing budget year along with an explanatory and complete financial plan for each fund of the Esplanade Lake Club Community Development District, pursuant to the provisions of [Section 190.008\(2\)\(a\), Florida Statutes](#); and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget (the "Proposed Budget"), the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of [Section 190.008\(2\)\(b\), Florida Statutes](#); and

WHEREAS, the Board set June 11, 2026, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to [Section 190.008\(2\)\(a\), Florida Statutes](#); and

WHEREAS, [Section 190.008\(2\)\(a\), Florida Statutes](#), requires that, prior to October 1st of each year, the District Board by passage of an "Annual Appropriation Resolution" shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

SECTION 1. BUDGET.

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. That the District Manager’s Adopted Budget, attached hereto as Exhibit “A,” as amended by the Board pursuant to the adoption of this Annual Appropriation Resolution (and as amended by the District Manager, as permitted), is hereby adopted in accordance with the provisions of [Section 190.008\(2\)\(a\), Florida Statutes](#), and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures and/or revised projections.

- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s Records Office and identified as “The Budget for Esplanade Lake Club Community Development District for the Fiscal Year 2027 ending September 30, 2027”, as adopted by the Board of Supervisors on June 11, 2026.

SECTION 2. APPROPRIATIONS. There is hereby appropriated out of the revenues of the Esplanade Lake Club Community Development District, for the Fiscal Year 2027 beginning October 1, 2026, and ending September 30, 2027, the sum of **\$2,268,307.00** to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND 2027	\$1,128,541.00
DEBT SERVICE FUND - SERIES 2019A-1	\$905,207.00
DEBT SERVICE FUND - SERIES 2019A-2	\$ 44,127.00
<u>DEBT SERVICE FUND - SERIES 2025</u>	\$ 190,431.00
TOTAL ALL FUNDS	\$ 2,268,307.00

SECTION 3. SUPPLEMENTAL APPROPRIATIONS. Pursuant to [Section 189.016, Florida Statutes](#), the District at any time within Fiscal Year 2026/2027 or within 60 days following the end of the Fiscal Year 2026/2027 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by the Board approving the expenditure.

- b. The District Manager or Treasurer may approve an expenditure that would increase a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed \$15,000 or 15% of the original appropriation item less than \$500 , or (ii) such expenditure is authorized by separate disbursement or spending resolution.

- c. Any other budget amendments shall be adopted by resolution and consistent with Florida Law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District’s website within 5 days after adoption and remain on the website for at least 2 years.

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

SECTION 4. 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 5. EFFECTIVE DATE. This Annual Appropriation Resolution shall take effect upon the passage and adoption of this Annual Appropriation 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 11th day of June 2026.

ATTEST:

**ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Felipe Gonzalez, Chairperson

Exhibit A: Fiscal Year 2027 Adopted Budget

Exhibit A

Fiscal Year 2027 Adopted Budget



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 2026-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Esplanade Lake Club Community Development District (the "District") is a local unit of special-purpose government established pursuant to [Chapter 190, Florida Statutes](#) for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Lee County, Florida (the "County"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted Improvement Plan and [Chapter 190, Florida Statutes](#); and

WHEREAS, the Board of Supervisors (the "Board") of the District hereby determines to undertake various operations and maintenance activities described in the District's budget for Fiscal Year 2027 ("Operations and Maintenance Budget"), attached hereto as Exhibit "A" and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District's budget for Fiscal Year 2027; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the district; and

WHEREAS, [Chapter 190, Florida Statutes](#), provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, [Chapter 197, Florida Statutes](#), provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("Uniform Method") and the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect on the tax roll pursuant to the Uniform Method and which is also indicated on Exhibit "A" the Budget; and

WHEREAS, the District has approved an Agreement with the Property Appraiser and Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance on platted lots in the amount contained in the budget; and

WHEREAS, the District desires to levy and directly collect on the certain lands special assessments reflecting their portion of the District's operations and maintenance budget; and

WHEREAS, the District Manager is authorized to prepare, certify and/or amend the Assessment Roll of the District to the County Tax Collector pursuant to the Uniform Method, as authorized by Florida Law.

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

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" the Budget confers a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in the Assessment Roll as certified to the Tax Collector, as may be amended from time to time is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in [Chapter 190, Florida Statutes](#), is hereby imposed and levied on benefitted lands within the District in accordance with Exhibit "A" the Budget. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST. The collection of the previously levied debt service assessments and operation and maintenance special assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method.

Assessments directly collected by the District, if any due, may be paid in several partial, deferred payments as may be determined by the District Manager.

General Fund Billing Amount: The District Manager may amend based on the Tax Rolls that are provided to the District by the Lee County Property Appraiser.

Debt Service Fund Billing Amount: The District Manager may amend based on the Tax Rolls that are provided to the District by the Lee County Property Appraiser.

Direct Bill Assessments. Any operations and maintenance assessments, and debt service assessments, not being collected on the Tax Roll, if any, shall be collected directly by the District. Assessments directly collected by the District are due in full on December 1, 2026; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to a schedule to be established by the District Manager and set forth in the direct collection invoice. In the event that an assessment payment is not timely made, the whole assessment - including any remaining partial, deferred payments for Fiscal Year 2026/2027, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

Future Collection Methods. The decision to collect special assessments by any particular method - e.g., on the tax roll or by direct bill - does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, as authorized to be prepared by the District Manager is hereby certified. That portion of the District's Assessment Roll which includes developed lands and platted lots is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Esplanade Lake Club Community Development District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

SECTION 6. 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 7. 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 8. 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 11th day of June 2026.

ATTEST:

**ESPLANADE LAKE CLUB COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Felipe Gonzalez, Chairperson

Exhibit A: Fiscal Year 2027 Adopted Budget

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

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

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

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

Description	FY 2026 Adopted Budget	Actual at 02/12/2026	Anticipated FYE 09/30/2026	FY 2027 Budget	Notes
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 2026-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME, AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Esplanade Lake Club Community Development District (the "District") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes* for the purpose of providing, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District; and

WHEREAS, in accordance with the provisions of Chapter 189.015, *Florida Statutes*, the District is required to file quarterly, semiannually, or annually a schedule of its regular meetings with the local governing authority or authorities; and

WHEREAS, in accordance with the above referenced Statute, the District shall also publish quarterly, semiannually, or annually its regular meeting schedule in a newspaper of general paid circulation in the County in which the District is located and shall appear in the legal notices section of the classified advertisements.

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

SECTION 1. DESIGNATION OF DATES, TIME, AND LOCATION OF REGULAR MEETINGS FOR FISCAL YEAR 2027.

- a) **Date:** The second Thursday of each month for Fiscal Year 2027, which covers the period October 1, 2026 through September 30, 2027.

Meeting Schedule - FY 2027	Thursday, October 8, 2026	Thursday, November 12, 2026
	Thursday, December 10, 2026	Thursday, January 14, 2027
	Thursday, February 11, 2027	Thursday, March 11, 2027
	Thursday, April 8, 2027	Thursday, May 13, 2027
	Thursday, June 10, 2027	Thursday, July 8, 2027
	Thursday, August 12, 2027	Thursday, September 9, 2027

- b) **Time:** 11:00 A.M. (Eastern Standard Time)

- c) **Location:** Esplanade Lake Club
11501 Canal Grande Drive
Fort Myers, Florida 33913

SECTION 2. SUNSHINE LAW AND MEETING CANCELATIONS AND CONTINUATIONS. The meetings of the Board of Supervisors are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The District by and through its District Manager may cancel any meeting of the Board of Supervisors and all meetings may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

SECTION 3. 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 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. 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 11th day of June 2026.

ATTEST:

**ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Felipe Gonzalez, Chairperson

RESOLUTION 2026-13

A RESOLUTION OF THE BOARD OF SUPERVISORS OF ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3), FLORIDA STATUTES, AND REQUESTING THAT THE LEE COUNTY SUPERVISOR OF ELECTIONS BEGIN CONDUCTING THE DISTRICT'S GENERAL ELECTIONS; PROVIDING FOR COMPENSATION; SETTING FORTH THE TERMS OF OFFICE; AUTHORIZING NOTICE OF THE QUALIFYING PERIOD; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Esplanade Lake Club Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Lee County, Florida; and

WHEREAS, the District was established in Lee County, Florida, by Ordinance 18-21, effective September 18, 2018; and

WHEREAS, the District's Board of Supervisors (the "Board") consists of five (5) members; and

WHEREAS, Chapter 190, Section 190.006(3)(a), Florida Statutes provides that following the sixth year after establishment and once a District reaches 250 qualified electors, the positions of two (2) members of the Board Supervisors whose terms are expiring shall be filled by qualified electors of the District, elected by the qualified electors of the District, for four-year terms; and

WHEREAS, because the District is now qualified to have the members of the Board elected by the qualified electors of the District, the Board seeks to implement section 190.006(3), Florida Statutes, and to instruct the Lee County Supervisor of Elections (the "Supervisor") to conduct the District's general election (the "General Election").

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

1. **RECITALS.** The foregoing recitals are true and correct and incorporated herein by reference.

2. **GENERAL ELECTION SEATS.** Seat 1, currently held by Rebekah Norton and Seat 2, currently held by Ryan Futch, are scheduled for the General Election in November 2026. Seat 3, currently held by Jeff Lux, Seat 4, currently held by Felipe Gonzalez, and Seat 5, currently held by Tim Byal are scheduled for the General Election in 2028. The District Manager is hereby authorized to notify the Supervisor of Elections as to what seats are subject to General Election for the current election year, and for each subsequent election year.

3. **QUALIFICATION PROCESS.** For each General Election, all candidates shall qualify for individual seats in accordance with Section 99.061, Florida Statutes, and must also

**ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT
RESOLUTION 2026-13**

June 11, 2026

be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Lee County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, Florida Statutes.

4. **COMPENSATION.** Pursuant to Section 190.006(8), Florida Statutes, each member of the Board shall be entitled to receive for his or her service an amount not to exceed \$200 per meeting of the Board, not to exceed \$4,800 per year per member.

5. **TERM OF OFFICE.** The term of office for the individuals to be elected to the Board in the General Election is four (4) years. The newly elected Board members shall assume office on the second Tuesday following the election.

6. **REQUEST TO SUPERVISOR OF ELECTIONS.** The District hereby requests the Supervisor to conduct the District's General Election in November 2026, and for each subsequent General Election unless otherwise directed by the District's Manager. The District understands that it will be responsible to pay for its proportionate share of the General Election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor.

7. **PUBLICATION.** The District Manager is directed to publish a notice of the qualifying period for each General Election, in a form substantially similar to **Exhibit A** attached hereto.

8. **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.

9. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED by the Board of Supervisors of the Esplanade Lake Club Community Development District, Lee County, Florida, on this 11th day of June 2026.

Attest:

**ESPLANADE LAKE CLUB COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Felipe Gonzalez, Chairman

Exhibit A

NOTICE OF QUALIFYING PERIOD FOR CANDIDATES FOR THE BOARD OF SUPERVISORS OF ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Esplanade Lake Club Community Development District will commence at **Noon on June 8, 2026, and close at Noon on June 12, 2026.**

Candidates must qualify for the office of Supervisor with the Lee County Supervisor of Elections located at the **Melvin Morgan Constitutional Complex, 2480 Thompson St., 3rd Floor, Fort Myers, Florida 33901**. Candidates may pre-qualify prior to the official qualifying period subject to the rules and procedures of the Supervisor of Elections. Each candidate shall qualify for an individual seat in accordance with Section 99.061, Florida Statutes, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Lee County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, Florida Statutes.

The Esplanade Lake Club Community Development District has **two (2)** seats up for election, specifically Seat 1 and Seat 2, and shall carry a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on Tuesday, November 3, 2026, in the manner prescribed by law for general elections.

For additional information, please contact the Lee County Supervisor of Elections at the Melvin Morgan Constitutional Complex, 2480 Thompson St., 3rd Floor, Fort Myers, Florida 33901, Phone: (239) 533-8683, Email: elections@lee.vote, or visit their website at www.lee.vote.

**Esplanade Lake Club Community Development District
James P. Ward, District Manager**

Publish: Sunday - May 24, 2026

**ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT**

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

Prepared For:

James Ward
District Manager

Prepared By:

Richard Freeman



Calvin, Giordano & Associates, Inc.

A SAFEbuilt® COMPANY

CGA Project No. 20-3967

June 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

- Landscape enhancement efforts throughout the district also continued during May. A new seasonal rotation of annual plantings was completed along Centerplace Boulevard as part of the district's ongoing beautification program. The next annual flower rotation is currently anticipated for late summer, likely occurring in August or September depending on weather conditions and plant performance.
- District staff also continues to closely monitor and maintain the newly installed monument landscaping throughout the community. Currently, all monument plantings remain in excellent condition and are establishing successfully.



Recently installed annuals



Front entrance – newly installed plantings



Front entrance – newly installed plantings

2. Aquatic Maintenance

- Routine aquatic maintenance during May primarily focused on shoreline grass and broadleaf control throughout the district’s lake systems. In addition to standard treatment operations, district staff and contractors launched aquatic vessels to perform targeted submersed vegetation treatments within the interconnected water bodies associated with Lakes 5 and 6. These treatments were necessary due to increased submerged weed pressure observed during recent inspections.
- Submersed vegetation management will continue to remain a primary operational focus heading into the summer months, as warmer temperatures and seasonal rainfall historically accelerate aquatic vegetation growth rates throughout the system.
- Lake bank erosion also continues to be an ongoing concern throughout portions of the community. Recent rainfall events contributed to additional washout activity along several shoreline areas, particularly between residential property lines and district-maintained lake banks. District staff is actively evaluating multiple corrective options and long-term stabilization solutions to help address these erosion concerns and prevent further deterioration.

Lake #	Treatment or Inspection Performed	Target	Treatment Date	Observations	Additional Tasks
13-1	Treated	Grasses and Broadleafs	04/23/2026, 04/30/2026		
13-2	Inspected				
11-4A	Treated	Grasses and Broadleafs	04/23/2026		
13-3	Inspected				
13-4	Treated	Grasses and Broadleafs	04/30/2026		
14-1	Treated	Grasses and Broadleafs	04/30/2026		
14-2	Treated	Grasses and Broadleafs	04/30/2026		
14-3	Treated	Grasses and Broadleafs	04/23/2026, 04/30/2026		

5/6E	Treated	Grasses, Broadleafs &Submersed weeds	04/30/2026, 05/07/2026, 05/14/2026		
/6B	Treated	Grasses	05/07/2026		
11-2A	Treated	Grasses and Broadleafs	04/23/2026		4/23 Bacteria added
5/6C	Treated	Grasses and Broadleafs	04/23/2026, 05/07/2026		
5/6D	Treated	Grasses, Broadleafs &Submersed weeds	04/23/2026, 05/14/2026		
5/6A	Inspected				
14-4	Treated	Grasses and Broadleafs	04/23/2026, 04/30/2026		
14-5	Treated	Grasses and Broadleafs	04/30/2026, 05/07/2026		
5/6F	Treated	Grasses and Broadleafs	04/30/2026		
Indigenous areas	Inspected				



Erosion issues; scheduled installation of littoral plantings



Erosion issues; scheduled installation of littoral plantings

3. Cane Toads

- Cane toad activity remained elevated during May, with continued reproductive activity across the property. Tadpole volume increased into the mid-to-high hundreds of thousands, with multiple lakes contributing to overall counts. Male calling activity was present across the community, supporting ongoing breeding cycles. Persistent adult presence has allowed repeated larval development in several key areas. Follow-up work was required at multiple sites due to continued hatching and localized buildup. While the most active areas are beginning to level off, overall conditions remain above normal for this time of year. Compared to surrounding communities experiencing slower activity due to dry weather, this property continues to show sustained pressure.

May Totals

- Larvae Strands Removed: 22
- Tadpoles Removed: ~50,000+

4. Fishery Program

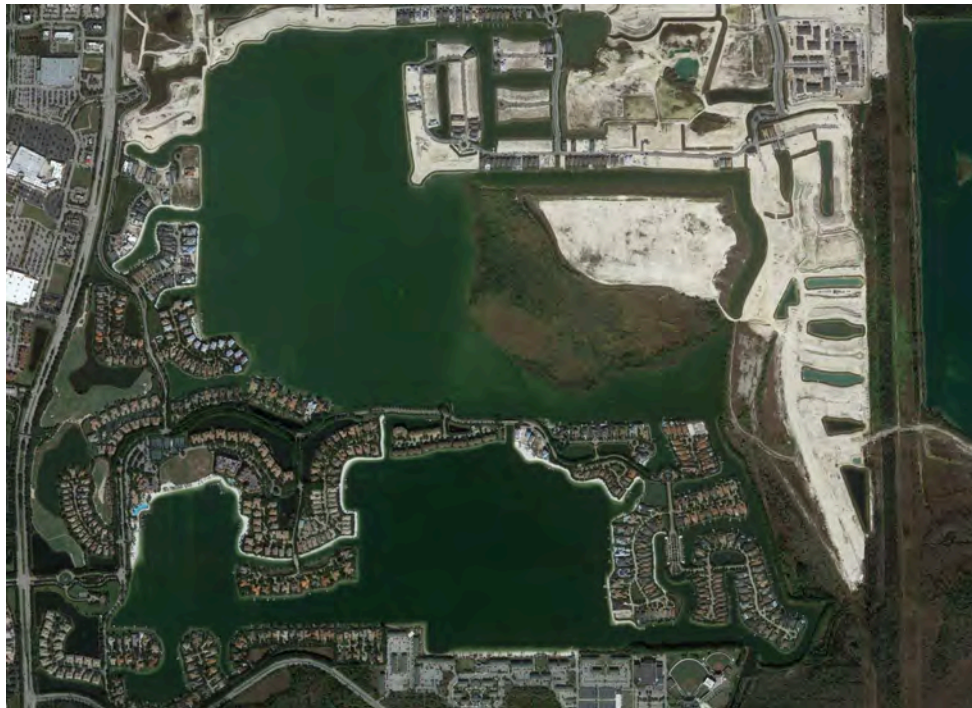
- The district also recently concluded discussions regarding the status of the fisheries management program following receipt of the latest electrofishing survey report conducted earlier this season. Based on the findings within the report, the district determined that portions of the fisheries program have regressed and are no longer progressing toward the originally intended fishery goals.
- As a result, district staff has transitioned to a new fisheries biologist and vendor team with extensive experience managing similar aquatic systems. The immediate strategy for the remainder of 2026 will focus less on aggressive fisheries stocking efforts and more heavily on restoring overall lake health conditions through vegetation management and nuisance aquatic weed control.
- The district's revised operational approach will prioritize:
- Management of submerged aquatic vegetation
- Reduction of nuisance weed growth
- Stabilization of overall lake conditions during peak summer months
- Continued electrofishing analysis during cooler months
- Long-term predator fish balancing and fisheries stabilization
-
- The goal moving forward is to improve overall water quality, restore ecological balance within the lake systems, and create better long-term conditions before implementing additional fisheries enhancement strategies.
- The electrofishing report has been attached separately for board review and discussion.

III. LOCATION MAP



Calvin, Giordano & Associates, Inc.
 EXCEPTIONAL SOLUTIONS™
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 (phone) 954.921.7781 · (fax) 954.266.6487
 Certificate of Authorization #514

Electrofishing Study Results & Fishery Analysis



The electrofishing report is designed to provide an in-depth representation and analysis of the current state of the fishery. The results allow our biologists to make educated and precise decisions on any improvements that may be needed to meet your goals. The findings and their significance are followed by a discussion including management recommendations.

Goals

Establish and maintain a healthy fishery with good water clarity as well as minimal midge populations.

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Methods (Approach)

A Midwest Lake Electrofishing System was used to collect all fish that were observed. Information was gathered on all fish collected during standardized sampling event(s). Length, weight, and abundance data were recorded and logged into a database. Relative weights were calculated for Largemouth Bass and Bluegill. Size classes for all species were determined to evaluate the health of the fishery.

Relative Weights

Relative Weight (Wr) is the ratio of the actual weight of a fish to what a healthy fish of the same length should weigh, called standard weight. Fish with high relative weights are fat while those with low relative weights are thin. Comparing Wr is a preferred method of biologists to understand how a fishery is responding to management practices. Proper attention to Wr in relation to the time of year is important when drawing conclusions regarding a fishery. Relative weights of bass below 90 could be an indication of a lack of food resources or difficulty obtaining prey. A relative weight of 100 would indicate a bass of "normal weight" relative to its length and would be desired for a balanced fishery. Those desiring a trophy bass fishery should aim to maintain relative weights of 110 and above.

$$Wr = \frac{\text{Actual Weight of Captured Fish}}{\text{Standard Weight of Fish at Same Length}} \times 100$$

Relative Weight Reference

Wr	Condition of Fish
100	Healthy
110	Trophy

Site Description:

	Spring 2026
Date	2/13/2026
Time of day	4:30pm-11:30pm
Water Temperature (°F)	68

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Results

Fishery at a Glance

- We collected thirteen species of fish in 2026: Bluegill (79), Largemouth Bass (256), Redear Sunfish (50), Blue Tilapia (80), Florida Gar (66), Mayan Cichlid (8), Threadfin Shad (2), Bowfin (1), Pleco (2), Armored Catfish (1), Warmouth (2), and Killifish (47).
- 134 of the 256 bass collected were considered stock size (over 8 inches).
- All but 7 Largemouth Bass were harvested. All Tilapia, Gar, Cichlids, Bowfin, Pleco, Armoured Catfish, and Warmouth were also removed.
- The small/stunted Largemouth Bass population remains extremely high.
- The predator to prey ratio indicates the harvests of predators and stocking of Bluegill are both recommended based on catch-per-unit-effort (CPUE).
- Based on the goals, young-of-the-year Bluegill counts were rare and adult numbers were abundant.

Largemouth Bass:

	Winter 2024	Spring 2025	Spring 2026	Desired Range/Goal
CPUE (All Fish)	155	96	109	60-75 for quality fishery
CPUE (Stock Size $\geq 8''$)	129	57	57	40-60 for quality fishery
Relative Weight (Wr, 8''+)	43 - 135 Average = 80.3	56-108 Average = 85	61-114 Average = 84	100 for healthy
Weight (lbs.)	0.2 - 8.1 Average = 0.64	0.2-5.9 Average = 0.7	0.2-4.7 Average = 0.6	
Length (in.)	8.1 - 24.6 Average = 11.1	8.0-21.5 Average = 11.2	8.0-20.4 Average = 10.8	

- The catch-per-unit-effort (CPUE) for Largemouth Bass is greater than the desired range (60 - 75 fish/hour), and as a result are suppressing the forage population.
- The size distribution of the bass population reflects a classic stunted/overabundant population, with very few fish present over 14 inches (Figure 1).
- The length-weight relationship demonstrates that the Largemouth Bass still remain underweight relative to their length, however a slight upward trend compared to past years is noted (Figure 2).
- A negative trend was observed in relative weight as a function of length, indicating larger bass had poorer condition likely due to less available food (Figure 3).

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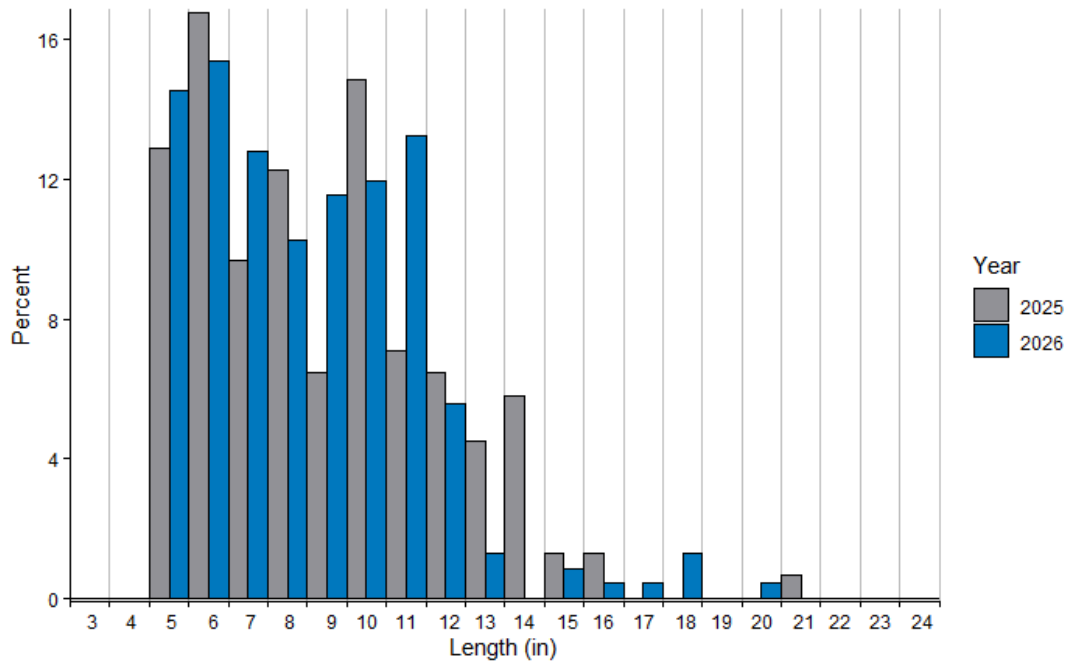


Figure 1 – Largemouth Bass size distribution. Note: This is not representative of the individual counts of fish of each size, but their proportion of the population.

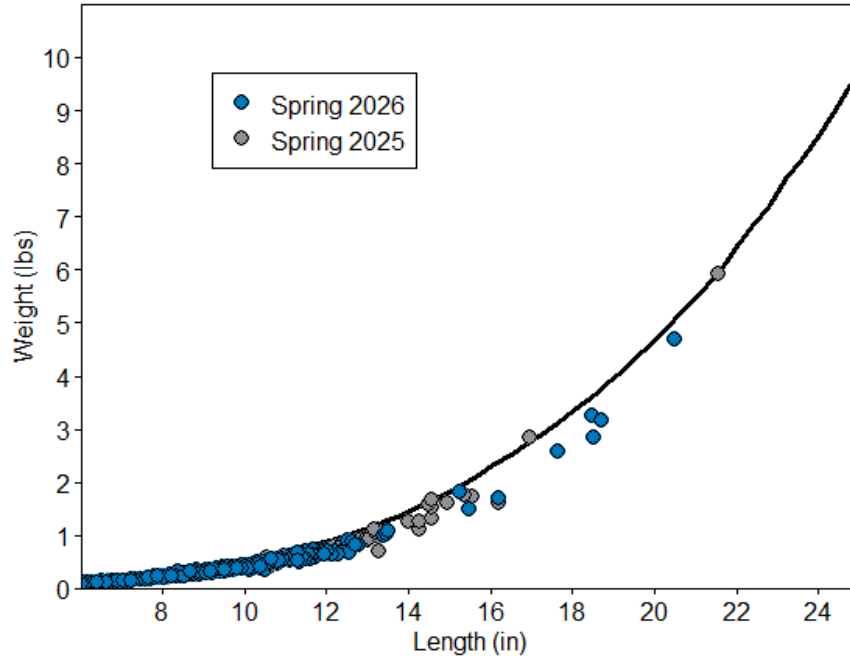


Figure 2 – Largemouth Bass relative weights plotted on a Wr goal line of 100.

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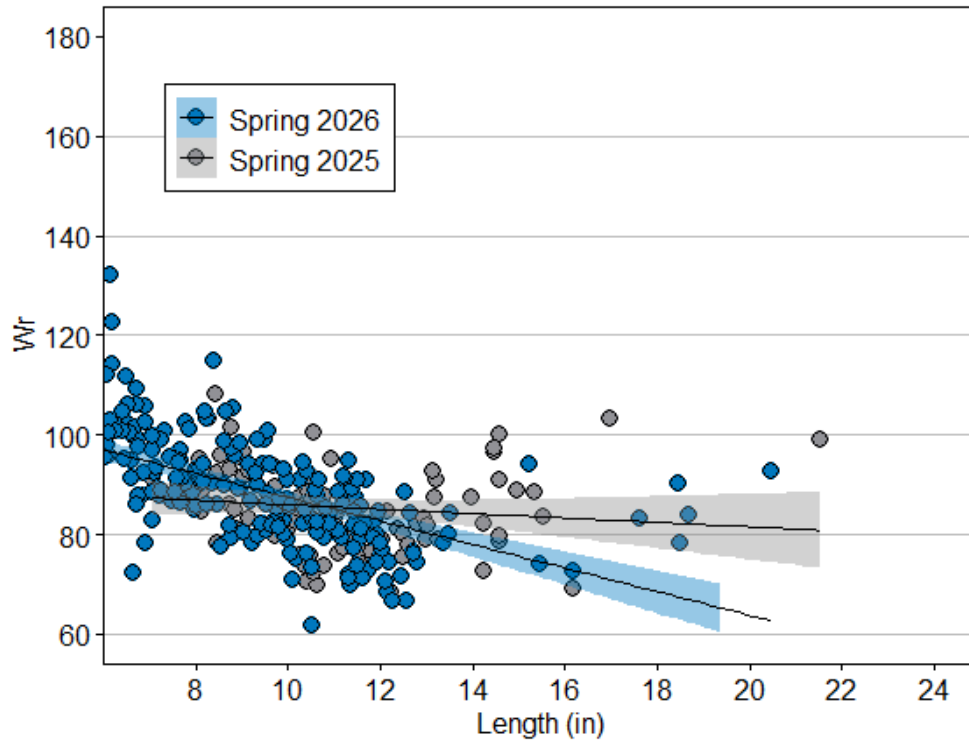


Figure 3 – Largemouth Bass relative weights versus length.

Bluegill:

	Winter 2024	Spring 2025	Spring 2026	Goal
CPUE (All Fish)	10	173*	33	250-350 for Quality Fishery
Relative Weight (Wr)	76 - 100 Average = 86	64-141 Average = 99	56-101 Average = 82	100 for healthy
Weight (lbs.) Stock Only	0.1 - 0.3 Average = 0.15	0.1-0.4 Average = 0.14	.01-.32 Average = 0.10	
Length (in) Stock Size	3.4 - 7.3 Average = 4.9	5.0-8.0 Average = 5.7	4.0-7.70 Average = 5.5	

- The CPUE was much lower than desired for a healthy fishery.
- Stocking 3,750 pounds of 5.5+” Bluegill (approximately 22,500 fish) greatly influenced the number of fish collected in 2025, with numbers returning to their baseline in 2026.
- The length distribution shows a large proportion of 3” fish were collected, indicating a high level of recruitment within the population.

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- The health of the adult Bluegill population is relatively poor, with an average Wr of only 82 (Figure 5).
- A negative trend was observed in relative weight as a function of length, indicating as Bluegill get longer their weight declines, indicating larger fish are not finding enough food (Figure 6).

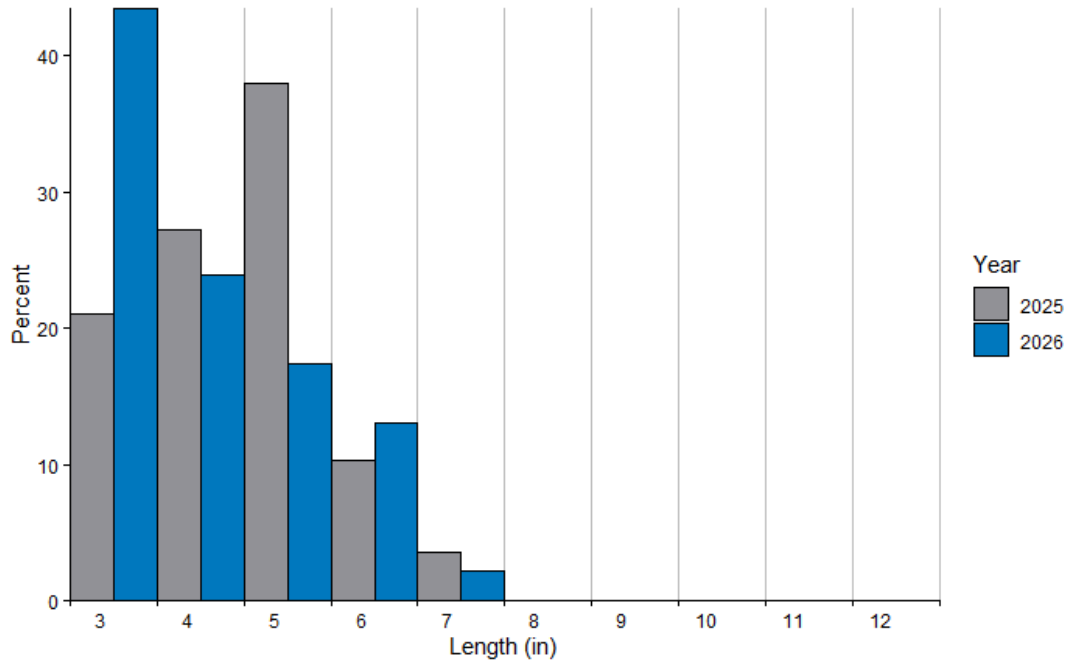


Figure 4 – Bluegill size distribution.

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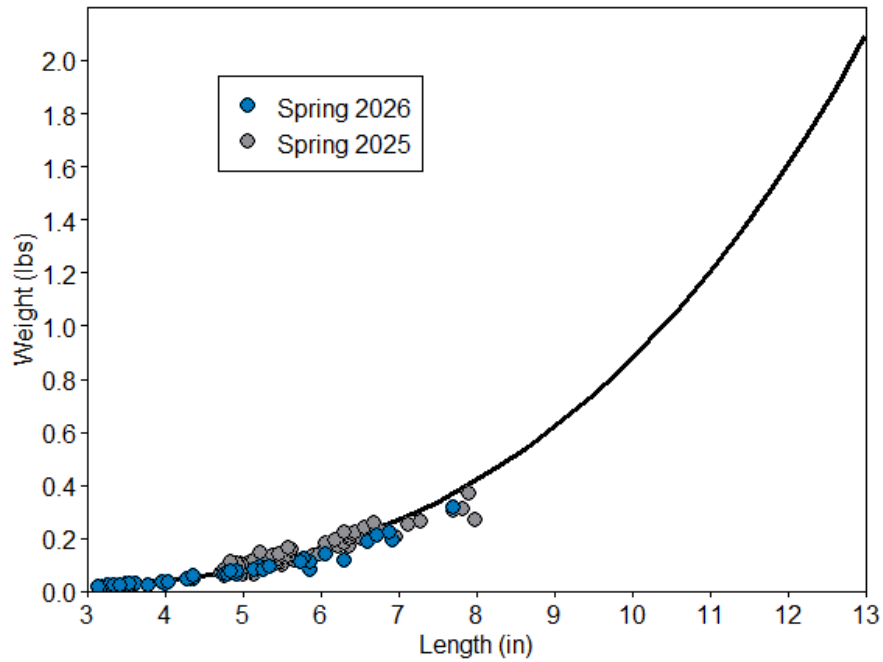


Figure 5 – Bluegill relative weights plotted on a Wr goal line of 100.

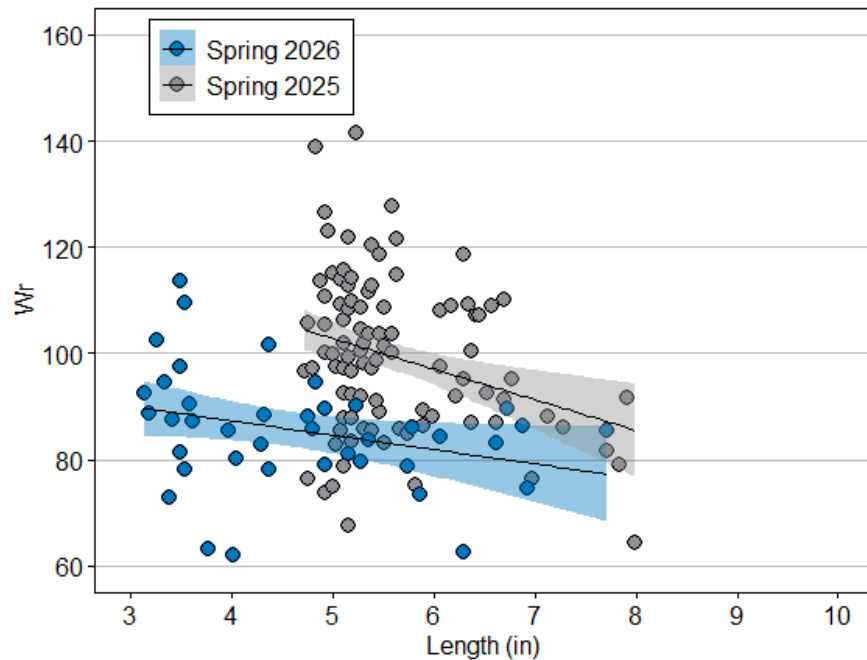


Figure 6 – Bluegill relative weights versus length.

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Redear Sunfish:

	Winter 2024	Spring 2025	Spring 2026	Goal
CPUE (All Fish)	26	38	21	50-100
Wr	64 - 90 Average = 91	64-107 Average = 90	35-125 Average = 89	100
Weight (lbs.) Stock Only	0.10 - 0.67 Average = 0.34	0.34 - 0.67 Average = 0.34	0.1-.60 Average = .22	
Length (in.) Stock Only	6.0 - 9.8 Average = 7.9	6.0-9.8 Average = 7.9	4.0-9.25 Average = 6.6	

- The CPUE was lower than desired for a healthy fishery.
- The size distribution of Redear Sunfish shows a high proportion of smaller fish, indicating successful spawning and survival of small fish.
- The adult Redear Sunfish population is underweight, with an average Wr of 89 (Figure 8).
- The Redear Sunfish of all sizes require increased access to ample forage as indicated by their relative weights (Figure 8).

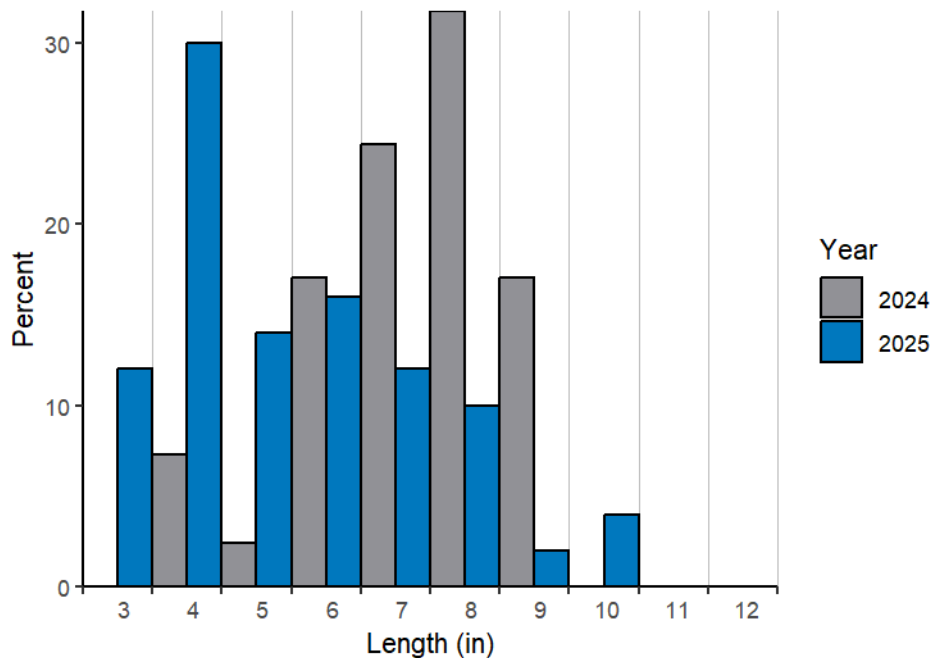


Figure 6 – Redear size distribution.

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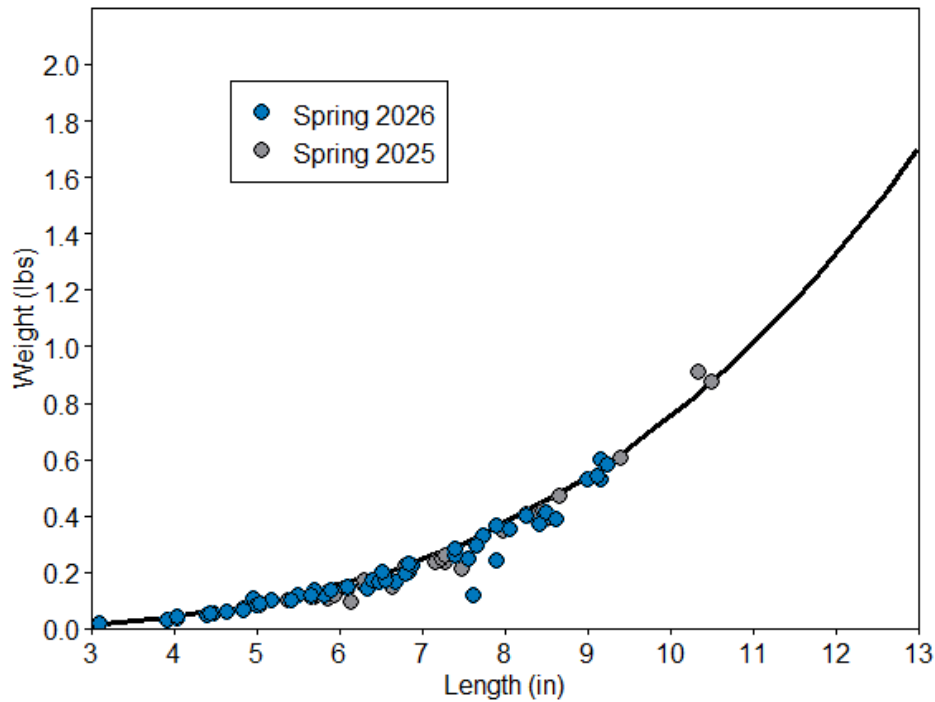


Figure 7 – Redear relative weights versus a W_r line of 100.

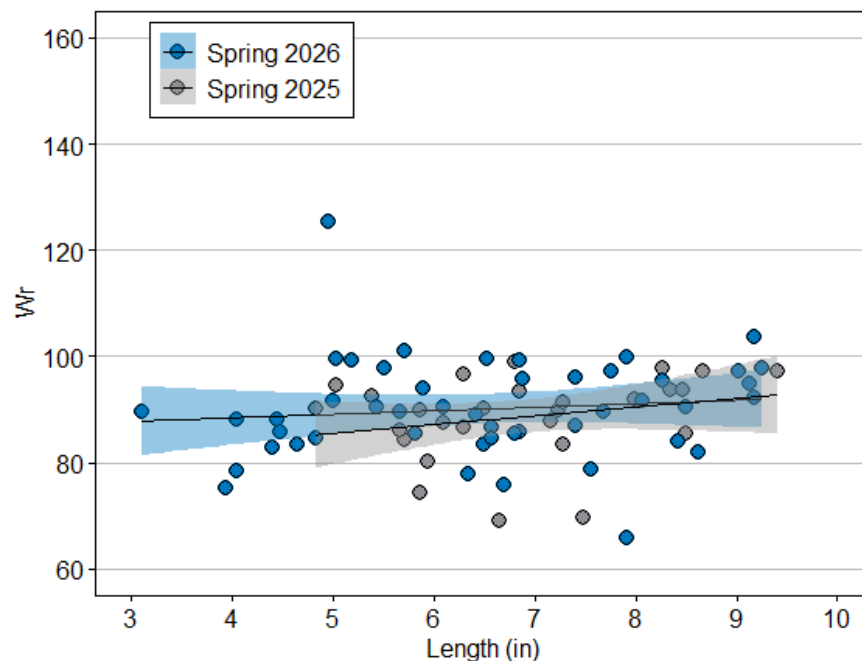


Figure 8 - Redear Sunfish relative weights versus length.

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Fish Habitat

The beneficial aquatic vegetation continues to improve and expand. Vegetation spot treatments designed to reduce plants in undesired areas while letting it grow in others will have a positive impact on the fishery. With the artificial habitat that was installed in various locations throughout the lake in 2024, the overall fish habitat continues to improve.

Fishery Assessment

The population level of forage fish remains too low, and the Largemouth Bass population remains too high. Catch rates of Largemouth Bass were high this year, which is most likely due to the abundant aquatic vegetation (fish cover).

Fisheries managers compute relative weight to assess fish condition. The Largemouth Bass relative weights are below optimal, which is because their population is too high relative to the forage population. This overpopulation of bass results in most of the forage being consumed while small in size, making it difficult for the forage population to increase.

A diverse forage base is key to supporting a healthy Largemouth population. Bluegill and Redear Sunfish are the base of the food chain and their adult populations are very low. It is critical for them to have a well-established population so that their offspring become part of the forage base for the Largemouth.

Conclusions & Recommendations

The lake has made significant progress over the past few years in setting the stage for a more balanced fishery. Future management recommendations must be followed through to keep the momentum going and turn the fishery around. Continuing to combine the bottom-up approaches (improving the cover/habitat and forage stocking) with the top-down strategies (predator harvesting and Largemouth Bass removal), will be the key to sustained success.

The harvesting events are again recommended to further reduce the predator population. While a large number of predators have already been removed, the data supports more harvesting is still needed to reduce their numbers. Advanced size Bluegill should again be stocked to help increase the adult population which will provide forage for the Largemouth Bass to grow.

Mechanical harvesting of nuisance vegetation during low water events is recommended to help maintain a healthy balance of quality habitat and recreational activities. Additional Grass Carp stocking can also be considered.

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Thank you,
SOLitude Lake Management
Aaron Cushing
Fisheries Biologist

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Largemouth Bass ***Micropterus salmoides***

Management Notes: Largemouth Bass are the most popular warm-water sport fish in North America. However, the more fish in a pond does not mean more big bass. They have a tendency to become overpopulated and often require active harvest or removal of intermediate sized fish to prevent size classes from becoming stunted. Under trophy management Largemouth Bass can exceed 12 pounds.

Habitat and Biology: Largemouth Bass occupy almost all aquatic habitats. They thrive in lakes, ponds, and reservoirs where they are more tolerant of turbidity and slack water current and are found in the weedy parts of the body of water. Spawning occurs in spring, when water temperatures reach the mid- 60's and takes place in deeper water than other sunfishes, usually 1 to 4 feet. Males build and defend a nest. After spawning, the female leaves the nest although she, or another female, may return to spawn later. The eggs hatch in 3 to 4 days. Females produce 2000 to 7000 eggs per pound of body weight. Until they are 2 inches long, Largemouth Bass fry feed on plankton, insects and other invertebrates. Adult Largemouth Bass prey upon Bluegill and Redear Sunfish in stocked ponds and upon shad, minnows, smaller sunfishes, crayfishes, and amphibians in natural habitats. Average life span is from 10 to 12 years and growth rates are extremely variable depending on the water body.

Characteristics: The back of the fish is olive green to brown, and the greenish sides are marked with a broad black band composed of somewhat oval blotches connected by shorter blotches. The belly is white, and between it and the lateral stripe are several rows of scales with darkened centers, giving the fish a striped appearance. The dorsal, caudal, and pectoral fins are varying shades of green and the pelvic and anal fins are clear to white. They typically grow 12 to 30 inches in length.



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Bluegill

Lepomis macrochirus

Management Notes: Bluegill are the number one food source for Largemouth Bass. A healthy population with abundant small individuals is critical for ponds being managed as successful Largemouth Bass fisheries. They readily accept pelleted feed, which makes it very straightforward to grow large Bluegill for angling and lots of small fish to feed Largemouth Bass. Bluegill are not only stocked in ponds and lakes as a food source, but they are also a fun and easy sportfish for kids to catch. In addition to their high catchability, they also help bring balance to the ecosystem by feeding on insect larvae, including mosquito larvae.

Habitat and Biology: Bluegill are warm-water species that are well suited for the habitat found in ponds and lakes. Bluegill are colony nesters and begin spawning when the water temperatures reach 60°F. They have a protracted spawning season lasting from April to September. The long spawning season of Bluegill gives them tremendous reproductive potential. Bluegill nest in colonies and prefer sites with firm substrates such as gravel within water 1 to 3 feet deep with little to no vegetation or debris. They typically reach maturity at age 1 or 2. Bluegill feed during the day and most actively in the morning and afternoon. They eat a wide variety of organisms including significant amounts of plant material and insect larvae. Young Bluegill feed on plankton while larger individuals eat insects and other fish. They feed throughout the water column. Bluegill live for 5 to 6 years and grow 6 to 10 inches in length.

Identification Characteristics: The mouth on a Bluegill is small with the upper jaw not extending to the front of the eye. The flexible ear flap is always black and is small in juveniles while longer in adults. Juveniles and non-breeding adults are light olive to gray on the back and sides with several evenly spaced, darker vertical bands. The belly varies from pale yellow to white. All but small individuals have a distinct black spot toward the rear of the soft dorsal fin. Breeding males darken, with the back and sides becoming purple.



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Redear Sunfish (Shellcracker)

Lepomis microlophus

Management Notes: Due to their preferred diet of snails and clams, redear play a vital role in reducing fish parasites such as black and yellow grub in a pond, which require a mollusk host to complete their life cycle. Redear are usually stocked into small ponds and lakes with Bluegill and Largemouth Bass. They grow quite well in these environments, and because of their diet, do not compete with Bluegill. Their reproduction is limited, however, and a supplemental stocking is recommended every few years to support their population.

Habitat and Ecology: This species occurs in moderate to large streams, rivers, reservoirs, lakes, swamps, and other standing-water habitats. Spawning occurs during May, June and July when water temperatures reach 70°F. They prefer water three to four feet deep, and a firm, shelly bottom, often near a dropoff. Nesting sites are often near aquatic vegetation such as water lilies, cattails, lizard's tail, and maidencane. Breeding behavior is similar to other sunfish, with the males doing the nest building and guarding the young. A female may lay between 15,000 to 30,000 eggs during a spawn. Redear sunfish have extensive molar surfaces on the pharyngeal arches and associated musculature that enables the fish to crack mollusk shells, hence the local name of shellcracker. Individuals live for six years and grow 8 - 11 inches in length.

Characteristics: The back on this species is light green to brown with scattered dark spots. The sides are light gray to silver. Lower surfaces of the head and venter are light yellow to white. Sides of the head are mottled with brown to dark orange spots. The dorsal fin is light gray while the anal fin is light yellow to white. The pectoral fin is long and pointed, its end reaching past the nostril when bent forward. The common name of this species is derived from the characteristic red or orange spot at the rear of the opercular flap.



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Threadfin Shad

Dorosoma petenense

Management Notes: The Threadfin Shad is a favorite food for many game fishes including Largemouth Bass, Hybrid Striped Bass, Smallmouth Bass, and catfish. It is a warm water fish that requires annual spring stocking. This fish is widely introduced throughout the U.S. as a forage fish for game fish.

Habitat and Biology: This pelagic, plankton-feeding species occurs in large, often single-size schools and with Gizzard Shad. The greatest numbers occur in rivers, reservoirs, and large streams, where they can be seen rippling the surface at dawn and dusk. Spawning typically occurs from dawn to sunrise, when water temperatures reach 70°F. The eggs adhere to submerged and floating objects. Females lay from 2,000 to 24,000 eggs. The young and adults feed on a variety of planktonic organisms and organic debris. This fish is very sensitive to changes in temperature and dissolved oxygen, and die offs are frequent in fall and late summer especially when water temperature reaches 42 °F. Threadfin Shad sometimes grow larger than their prey when this happens they tend to take up a large number of the biomass and a method of reduction is required. Life expectancy seldom exceeds 2 to 3 years and they grow 5 to 7 inches in length.

Characteristics: Like the Gizzard Shad, the Threadfin Shad has an elongated posterior dorsal ray, but its mouth is terminal and the lower margin of its upper jaw is not notched. The back is bluish gray with a persistent black or purple shoulder spot. The venter is silver to creamy white. The caudal fin is distinctly yellow (hence the local name "yellowtails"). Other fins may be light yellow, dusky, or clear.



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Seminole Killifish *Fundulus seminolis*

Management Notes: Seminole Killifish are a prey species for Largemouth Bass and other predatory fish. Since they live in shallow water they are a favorite food for birds such as Kingfishers and Herons. They live in small schools, the size of which increases in the presence of predators to improve their “safety in numbers”.

Habitat and Biology: The Seminole Killifish ranges throughout much of peninsular Florida from the St. Johns and New river drainages south to the Everglades. They typically inhabit shallow, quiet pools of lakes and streams, often near floating and submersed vegetation. They are opportunistic feeders, feeding on small invertebrates, insects, and plant material.

Characteristics: Seminole Killifish are characterised by their metallic green color, often with small black spots on the side of their body. They have a slender body, rounded fins, and an upturned mouth. They are one of the larger Fundulus species, reaching lengths up to 6.5 inches.



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Blue Tilapia

Oreochromis aureus

Management Notes: Due to their rapid reproduction, Blue Tilapia can be stocked as a supplemental food source in ponds managed for Largemouth Bass. They can also be placed in ponds for algae control where legal. They are a warm water fish and will die each fall when water cools to about 50° F. Whether stocked for algae control or as a food source, it is important to remember they are not native to the United States and should never be moved from pond to pond. Tilapia should only be stocked by a professional biologist who possesses a permit and is certified by each state.

Habitat and Biology: Tilapia are tropical fish species that resemble our native sunfish and can control certain aquatic vegetation. Blue Tilapia commonly stocked in the United States are native to the Middle East and northern Africa. They feed on algae (both planktonic and filamentous) and detritus and do not readily consume submerged vascular plants. Because Blue Tilapia are tropical fish, they cannot survive normal winter water temperatures in most of the U.S. In the mid-Atlantic annual restocking is generally necessary unless a warm water supply (such as thermal spring or power plant cooling reservoir) is available as a refuge where the fish can overwinter. Tilapia are stocked in the spring and reproduce often, providing a steady supply of food for predators. They have demonstrated control of algae in ponds in approximately one month. They are an excellent food fish and can be eaten if caught. The high rate of reproduction, coupled with the high fry survival and fast growth, make Blue Tilapia an excellent supplemental forage for largemouth bass.

Characteristics: Blue Tilapia are large cichlids resembling a two-pound Bluegill with rounded fins when fully grown. They are bluish-gray in color with a white underside. They average about 8 inches but can reach up to 20 inches and 8 pounds.



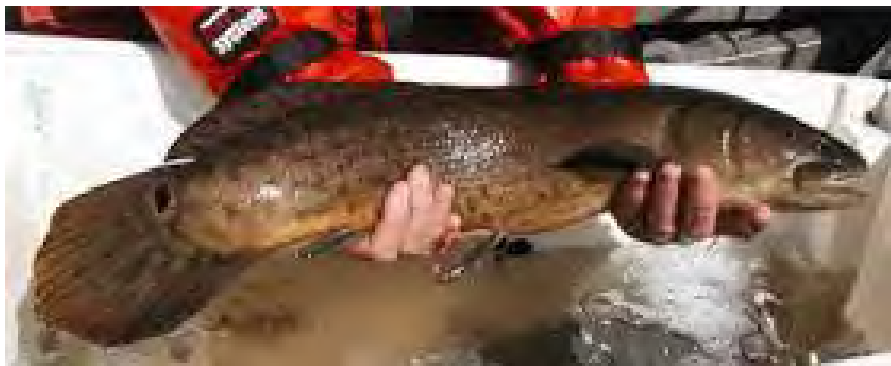
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Bowfin *Amia calva*

Characteristics: The Bowfin has been given other vernacular names as grindle, grinnel, mudfish, and dogfish. The Bowfin is a long, cylindrical fish with a prominent backbone that flexes upward into a rounded tail. Body color is mottled olive green to light brown on the back, grading to light green to cream on the venter. It has a prominent black spot, which is surrounded by a yellow or orange ring and located near the base of the caudal fin on young Bowfins and adult males. The adult Bowfin's large mouth possesses many sharp, canine teeth.

Habitat and Biology: Bowfins prefer quiet, clear, backwater areas, lingering along the margins of aquatic vegetation, in undercut banks, and around branches and other submerged structures. Bowfins are spring spawners, nesting from May to early June when temperatures are 60° to 66°F. The nests are usually in quiet bays or inlets with abundant water plants and have shelter such as stumps or fallen logs. The male Bowfin exhibits extensive parental care. The male clears an area in the mud for the female to lay eggs in, and then fertilizes them. He hovers nearby and aggressively protects the eggs and the fry after they emerge. Hatching typically occurs after 8 to 10 days. Small Bowfin typically form dense schools and remain in or near aquatic vegetation until they reach 4 to 5 inches. Bowfins are able to breathe air, using their swim bladder as a primitive lung and can be seen coming to the surface and gulping air even in well oxygenated water. This air-breathing ability allows them to utilize shoreline habitats that are not accessible to other predator fish. The Bowfin is an indiscriminate predator that readily preys on a broad variety of arthropod and vertebrate prey, from insects and crawfish to other fish and frogs. They can live 30 years or more and reach lengths from 15 to 24 inches.



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Florida Gar

Lepisosteus platyrhincus

Management Notes: Although native to Florida, these gars may be undesirable in a system being actively managed for Largemouth Bass as they compete for the same forage fish.

Characteristics: Florida Gar have irregular round, black spots on the top of its head and over the entire body including the anal fin. The distance of the eyes is less than two-thirds the length of the snout. Also, it has a shorter, broad snout with a single row of irregularly spaced sharp teeth on the upper and lower jaws. No bony scales are on the throat. Their color is olive-brown on the back and upper sides, with a white to yellow belly. The young may have dark stripes on the back and sides.

Habitat and Biology: The Florida Gar is found throughout peninsular Florida and north into Georgia. It can often be found in medium to large lowland streams such as the Ochlockonee River, lakes and canals with sandy or muddy bottoms and ample vegetation. They inhabit shallow to medium-depth waters and prefer to ambush prey rather than chase them down. Adult gar feed primarily on fish, though they are known to eat crayfish and shrimp as well. They are capable of surviving in poorly oxygenated water due to their ability to gulp air at the surface utilizing their specialized gas bladder. Spawning occurs in late winter and early spring in shallow weedy areas.



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Mayan Cichlid

Cichlasoma urophthalmus

Characteristics: Adult and juvenile Mayan Cichlids have a yellow to olive-brown body, with five to seven distinct vertical bars and a prominent dark spot with a blue ring at the base of the tail fin. Their body color varies greatly in intensity; sometimes with bright red on the chin, throat, and breast and sometimes a dull brown to green.

Habitat and Characteristics: Mayan Cichlids are very adaptable and live well in a wide variety of habitats including canals, rivers, lakes and marshes. They can tolerate a wide range of salinities. They spawn by building a nest in the spring, followed by peak spawn in May and June. Mayan cichlids are biparental substrate spawners, and produce adhesive eggs. When the young hatch, they will immediately swim toward the bottom, where they attach with adhesive head glands. The young begin free-swimming after about five to six days, but continue to be guarded by the parents for days thereafter. They will generally only spawn once per year. Mayan Cichlids are generalist predators, consuming grass shrimp, small fish, snails, and insects along with some incidental detritus and vegetative matter.



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Vermiculated Sailfin Catfish *Pterygoplichthys disjunctivus*

Characteristics: Vermiculated Sailfin Catfish (*Pterygoplichthys disjunctivus*) have worm-like markings all along their body. The sailfin catfish has 9-14 dorsal fin rays. *Pterygoplichthys disjunctivus* is a benthic forager, using its suckorial mouth to attach to surfaces and consuming detritus and algae. They were most likely introduced through fish farm escapes or releases, although aquarium releases cannot be ruled out. Male members of the genus *Pterygoplichthys* dig out banks to create burrows in which an attracted female will lay and guard her eggs. In large numbers, this burrowing behavior by *Pterygoplichthys* contributes to problems with siltation and can potentially destabilize the banks, leading to an increased rate of erosion.

Habitat and Biology: Sailfin catfish live in nearly any type of slow moving streams, canals, ponds, and lakes; and are normally most abundant along the shore and in shallower waters. They are known to create spawning burrows along shorelines, sometimes undermining canal banks and lake shorelines. Little is known about the vermiculated sailfin's specific habitat preferences. Male and females start maturing when they reach 13 and 11 inches long. Females will lay about 2,000 eggs in shoreline burrows, holes, or crevices generally between April and September. The nests are guarded until the eggs hatch. They primarily feed on detritus, algae, sand, small freshwater bivalves, water fleas, and decaying matter. They are most active around dusk, when they root around the bottom sediments looking for worms and insect larvae. They have a sucker-like mouth that is used to scrape algae from stones and other surfaces with their spoon shaped teeth.



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Walking Catfish

Clarias batrachus

Characteristics: Walking catfish have elongated, scaleless bodies that taper to a tail similar to a tadpole. They can grow to be 1.6 ft long and weigh up to 2.6 lb. Walking catfish are usually gray or gray-brown with white spots on their sides, but can also be albino, mottled, or piebald. Walking catfish have long dorsal and anal fins that run along most of their length, and pectoral fins with rigid spines. Walking catfish have broad mouths with fleshy lips, especially the upper lip. Walking catfish have four pairs of sensory barbels. Walking catfish skin is covered in mucus, which protects them when they are out of water.

Habitat and Characteristics:

Walking catfish can live in a variety of habitats, including freshwater, brackish water, and terrestrial environments. They are commonly found in muddy ponds, canals, ditches, swamps, flooded prairies, irrigation channels, lakes, rice fields, wetlands, and Everglades pools. They are known for their ability to thrive in conditions that many other fish cannot, such as warm, stagnant, and often hypoxic waters. They can also survive in water with little to no oxygen because they can breathe air. Walking catfish spend most of their time on or near the bottom of the water, but they will occasionally come to the surface to gulp air. During cold and dry months, they will burrow into the mud to survive. They also have spiny front fins that allow them to waddle from one wetland to another. Walking catfish are omnivorous and eat smaller fish, molluscs, invertebrates, detritus, and aquatic weeds.



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Warmouth

Lepomis gulosus

Management Notes: Given their large mouth size, Warmouth can consume much larger prey than similar sized sunfish. They compete directly with these fish for available food and can also hybridize with them. If managing for Largemouth Bass, Warmouth populations should be reduced.

Habitat and Biology: Warmouth usually occur around concentrations of aquatic vegetation and submerged roots and brush piles in medium to large streams, rivers, and reservoirs with soft or mucky bottoms. Freshwater shrimp are an important food item for Warmouth but they also feed on small crayfish, aquatic insect larvae, and minnows. Spawning occurs in May and June near stumps or aquatic vegetation, but not over a clean, sandy bottom. Males build nests in water 1 to 4 feet deep and often the nests are close together. Several females may contribute eggs to a single nest. Only a few eggs are laid during each spawning episode. Eggs can hatch as soon as 30 minutes but typically take a day. The nests are guarded by males until the fry hatch. Maturity is reached when the fish are 1 to 2 years old. Males typically grow faster than females. They are not considered a popular panfish because of their small size. They live 6 to 7 years and grow 6 to 8 inches in length.

Identifying Characteristics: The Warmouth, like the Rock Bass, is known locally as goggle-eye. The mouth is large with the upper jaw reaching the middle of the eye or slightly beyond. A small patch of teeth on the tongue can be detected by rubbing its upper surface. One or two anterior and three or four posterior dark streaks radiate out from the eye. The back and sides are yellowish brown with dark blotches and mottling. The belly is light yellow to brown. Young individuals have a light horizontal stripe near the lateral line. Fins are light brown with mottling and banding, particularly near the rear of the soft dorsal and anal fins.



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Brown Hoplo

Hoplosternum littorale

Characteristics: Brown Hoplo are armored catfish known for their bony scales and dark coloration. They possess two pairs of long barbels on their chin, used for sensing food. They are sexually dimorphic, with males displaying larger pectoral fin spines during breeding season which are used for territorial defense. Males will build floating nests in vegetation near shore that consist of bubbles covered with plant material. Eggs are released by the female below the nest. The male then fertilizes them and takes them into his mouth and blows them up into the floating nest. Eggs will typically hatch in about 4 days. Brown Hoplos will typically grow to about 2 inches in 2 months but will rarely exceed 10 inches in length.

Habitat and Characteristics:

Brown hoplos are native to South America. They occur in a variety of freshwater habitats including muddy bottom and slow moving rivers, streams, side channels, ponds, marshes, ditches, and borrow pits. Larva and juveniles inhabit shallow water areas with lots of vegetation, while adults prefer foraging in deeper, open water areas. They can gulp air which allows them to survive in low oxygen as well as high hydrogen sulfide environments. They are bottom dwellers and scavengers, feeding on detritus, invertebrates, and other aquatic matter.



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Esplanade Lake Club

Community Development District

Financial Statements *May 31, 2026*

PFM Management Services LLC
3501 Quadrangle Boulevard, Suite 270
Orlando, Florida 32817
Phone: (954) 658-4900

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Esplanade Lake Club Community Development District

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**Esplanade Lake Club Community Development District
Balance Sheet
Through May 31, 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	\$ 93,323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,323
FMIT - Investment Account	1,012,058	-	-	-	-	-	-	-	-	-	-	1,012,058
Debt Service Fund												
Reserve Account	-	427,391	22,752	88,578	-	-	-	-	-	-	-	538,721
Revenue	-	848,686	66,472	72,222	-	-	-	-	-	-	-	987,379
Prepayment Account	-	-	15,605	-	-	-	-	-	-	-	-	15,605
Construction	-	-	-	-	-	-	525	-	-	-	-	525
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	-	-	-	-	-	-	-	1,380,905	-	-	-	1,380,905
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	14,974,095	-	-	-	14,974,095
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	9,328,372	-	9,328,372
Total Assets	\$ 1,105,381	\$ 1,276,076	\$ 104,829	\$ 160,800	\$ -	\$ -	\$ 7,445	\$ 16,355,000	\$ 9,328,372	\$ -	\$ -	\$ 28,337,903

Esplanade Lake Club Community Development District
Balance Sheet
Through May 31, 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	58,716	-	-	-	-	513,984
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	-	-	-	-	-	-	-	15,000	-	-	-	15,000
Series 2025	-	-	-	-	-	-	-	\$40,000	-	-	-	40,000
Long Term												
Series 2019A-1	-	-	-	-	-	-	-	12,840,000	-	-	-	12,840,000
Series 2019A-2	-	-	-	-	-	-	-	710,000	-	-	-	710,000
Series 2025	-	-	-	-	-	-	-	\$2,430,000	-	-	-	2,430,000
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 455,267</u>	<u>\$ 58,716</u>	<u>\$ 16,355,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,868,984</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	-	18,198	(49,865)	11,660	(39,402)	(11,676)	(118,573)	-	-	-	-	(189,660)
Unassigned												
Beginning: October 1, 2025 (Unaudited)	674,944	-	-	-	-	-	-	-	-	-	-	674,944
Additions: Extraordinary Capital/Operation Reserve	116,667	-	-	-	-	-	-	-	-	-	-	116,667
Results from Current Operations	313,770	-	-	-	-	-	-	-	-	-	-	313,770
Total Fund Equity and Other Credits	<u>\$ 1,105,381</u>	<u>\$ 1,276,076</u>	<u>\$ 104,829</u>	<u>\$ 160,800</u>	<u>\$ 0</u>	<u>\$ (455,267)</u>	<u>\$ (51,271)</u>	<u>\$ -</u>	<u>\$ 9,328,372</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,468,920</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 1,105,381</u>	<u>\$ 1,276,076</u>	<u>\$ 104,829</u>	<u>\$ 160,800</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ 7,445</u>	<u>\$ 16,355,000</u>	<u>\$ 9,328,372</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,337,903</u>

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

Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest				
Interest - FMIT	2,502	12,058	25,000	48%
Special Assessment Revenue				
Special Assessments - On-Roll	8,892	1,001,254	1,070,089	94%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(42,804)	0%
Total Revenue and Other Sources:	\$ 11,394	\$ 1,013,312	\$ 1,052,285	96%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	400	1,600	2,400	67%
Executive				
Professional Management	4,583	36,667	55,000	67%
Financial and Administrative				
Audit Services	-	5,600	4,500	124%
Accounting Services	3,333	26,667	40,000	67%
Assessment Roll Services	3,333	26,667	40,000	67%
Arbitrage Rebate Services	-	500	1,500	33%
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	24	95	250	38%
Computer Services - Website Development	1,200	2,400	2,400	100%
Insurance				
	-	18,623	18,275	102%
Printing & Binding				
	-	265	300	88%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
Legal - General Counsel	-	2,022	7,500	27%
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 May 31, 2026

Description	May	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	5,069	38,023	68,000	56%
Repairs & Maintenance				
Lake System				
Aquatic Weed Control	3,450	24,000	44,000	55%
Lake Bank Maintenance	-	106,785	114,000	94%
Fountain and Aeration Maintenance	-	-	1,500	0%
Water Quality Reporting	5,865	46,920	69,000	68%
Water Quality Testing	-	5,550	16,000	35%
Stormwater Structures	-	68,775	40,000	172%
Midge Fly Control	-	-	3,500	0%
Lake 5/6 Fish Stocking	-	21,019	38,000	55%
Rip-Rap Repairs	-	2,000	20,000	10%
Wetland Preserves System				
Wetland Maintenance	1,250	25,956	12,000	216%
Contingencies	2,100	11,870	8,340	142%
Landscaping				
Professional Services				
Asset Management	904	10,971	30,000	37%
Repairs & Maintenance				
Landscape Maintenance	-	46,970	95,000	49%
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	-	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	-	7,227	2,000	361%
Contingencies	-	-	5,445	0%

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

Description	May	Year to Date	Total Annual Budget	% of Budget
Capital Outlay				
Contingencies/CEI Services	-	-	16,500	0%
Reserve Allocations				
Extraordinary Capital/Operations	14,583	116,667	175,000	67%
Total Expenditures and Other Uses:	\$ 46,094	\$ 699,542	\$ 1,052,285	66%
Net Increase/ (Decrease) in Fund Balance	(34,700)	313,770	-	
Fund Balance - Beginning	1,125,498	674,944	674,944	
Extraordinary Capital/Operations Reserve	14,583	116,667	175,000	
Fund Balance - Ending	\$ 1,105,381	\$ 1,105,381	\$ 849,944	

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

Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,228	10,420	18,265	57%
Revenue Account	3,122	20,527	30,365	68%
Prepayment Account	0	1	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	7,484	842,731	924,979	91%
Other Fees and Charges				
Discounts for Early Payment	-	-	(60,513)	0%
Intragovernmental Transfers In	-	45,553	-	0%
Total Revenue and Other Sources:	\$ 11,835	919,232	\$ 913,096	101%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	310,000	310,000	100%
Principal Debt Service - Early Redemptions	50,000	50,000	-	0%
Interest Expense	265,247	535,531	535,531	100%
Intragovernmental Transfers Out	-	5,503	-	0%
Total Expenditures and Other Uses:	\$ 315,247	901,034	\$ 845,531	107%
Net Increase/ (Decrease) in Fund Balance	(303,412)	18,198	67,565	
Fund Balance - Beginning	1,579,489	1,257,879	1,257,879	
Fund Balance - Ending	\$ 1,276,076	1,276,076	\$ 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 May 31, 2026

Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	65	652	118	553%
Revenue Account	221	1,037	2,422	43%
Prepayment Account	82	1,484	12,573	12%
Special Assessment Revenue				
Special Assessments - On-Roll	693	78,003	79,902	98%
Special Assessments - Prepayment 2019A-2	12,000	97,209	-	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:	\$ 13,061	247,474	\$ 89,789	276%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	40,000	40,000	100%
Principal Debt Service - Early Redemptions	25,000	225,000	-	0%
Interest Expense	13,256	31,966	34,675	92%
Intragovernmental Transfers Out				
	-	374	-	0%
Total Expenditures and Other Uses:	38,256	297,339	\$ 74,675	398%
Net Increase/ (Decrease) in Fund Balance	(25,196)	(49,865)	15,114	
Fund Balance - Beginning	130,024	154,694	154,694	
Fund Balance - Ending	\$ 104,829	\$ 104,829	\$ 169,808	

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

Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ 147,504	0%
Interest Income				
Reserve Account	255	2,159	-	0%
Revenue Account	491	2,124	-	0%
Capitalized Interest	-	429	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	1,553	174,879	189,546	92%
Other Fees and Charges				
Discounts for Early Payment	-	-	(12,400)	0%
Intragovernmental Transfers In	-	-	-	0%
Total Revenue and Other Sources:	\$ 2,299	179,591	\$ 324,650	0%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	35,000	35,000	35,000	100%
Interest Expense	69,781	128,708	128,708	100%
Intragovernmental Transfers Out	255	4,224	-	0%
Total Expenditures and Other Uses:	105,036	167,932	\$ 163,708	0%
Net Increase/ (Decrease) in Fund Balance	(102,737)	11,660	160,942	
Fund Balance - Beginning	263,537	149,140	149,140	
Fund Balance - Ending	\$ 160,800	\$ 160,800	\$ 310,082	

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

Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Construction Account	-	648	-	0%
Intragovernmental Transfers In	-	5,503	-	0%
Total Revenue and Other Sources:	\$ -	\$ 6,151	\$ -	0%
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfers Out	-	45,553	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 45,553	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	\$ -	\$ (39,402)	-	
Fund Balance - Beginning	\$ -	39,402	-	
Fund Balance - Ending	\$ -	\$ -	\$ -	

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

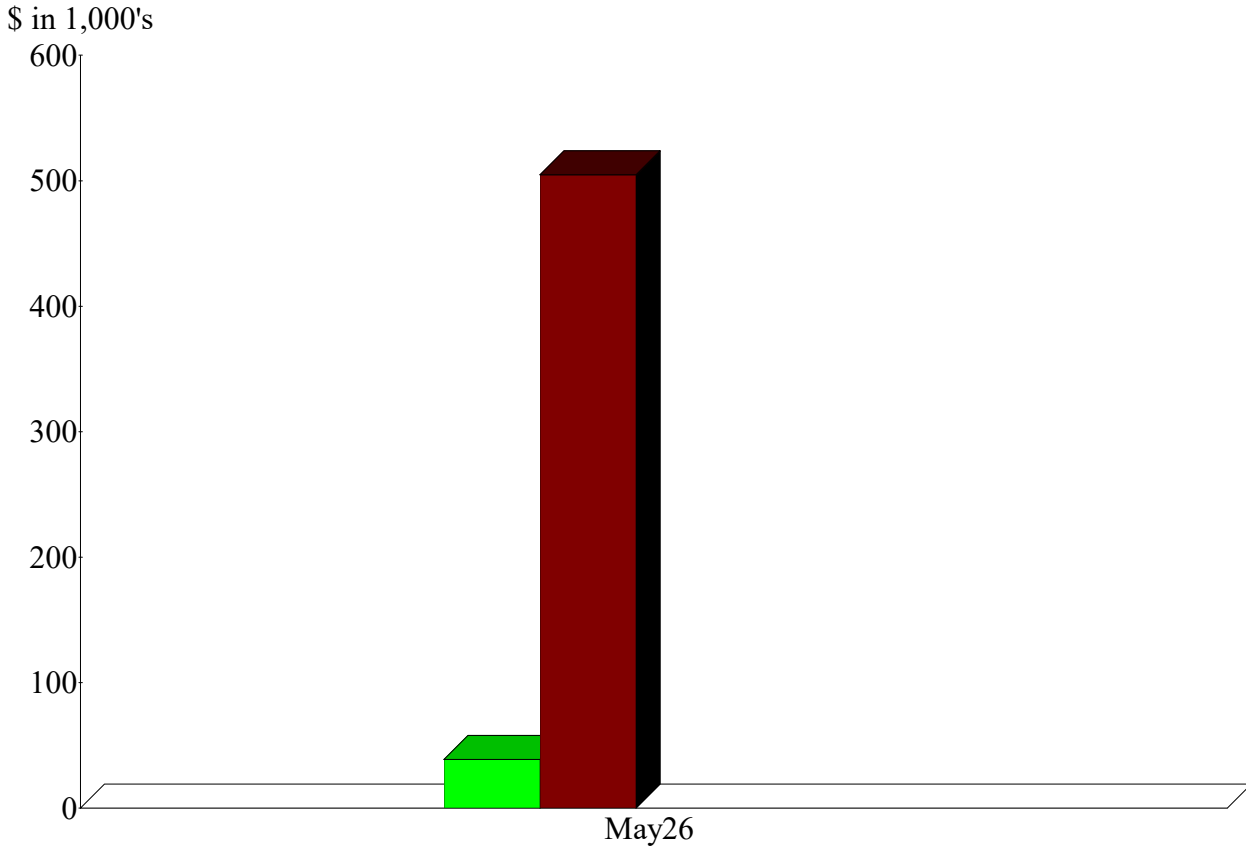
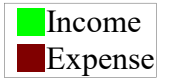
Description	May	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	-	183	-
Intragovernmental Transfers In			
	-	374	-
Total Revenue and Other Sources:	\$ -	\$ 557	\$ -
Expenditures and Other Uses			
Capital Outlay			
Intragovernmental 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
Construction Project Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2026

Description	May	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	7	1,348	-
Cost of Issuance	-	9	-
Intragovernmental Transfers In	255	4,224	-
Total Revenue and Other Sources:	\$ 262	\$ 5,581	\$ -
Expenditures and Other Uses			
Capital Outlay		124,154	
Intragovernmental Transfers Out	-	-	-
Total Expenditures and Other Uses:	\$ -	\$ 124,154	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ 262	\$ (118,573)	-
Fund Balance - Beginning	\$ (51,532)	67,302	-
Fund Balance - Ending	\$ (51,271)	\$ (51,271)	\$ -

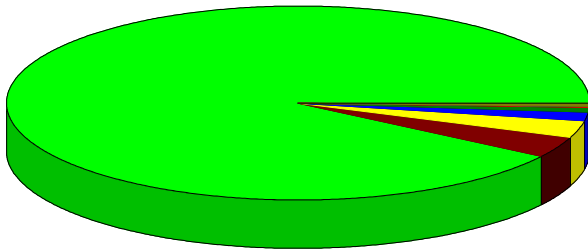
Esplanade Lake Club Community Development District

Income and Expense by Month
May 2026



Expense Summary
May 2026

5170000 · Debt Service	90.82%
5380000 · Stormwater Mgmt-Construction	3.51
9099000 · Reserve Allocations	2.89
5130000 · Financial and Administrative	1.56
5120000 · Executive	0.91
5790000 · Landscaping	0.18
5110000 · Legislative	0.08
5810000 · Interfund Transfer Out	0.05
Total	\$504,633.26



By Account