

Esplanade Lake Club

Community Development District

*Meeting Agenda
October 9, 2025*

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

ESPLANADE LAKE CLUB
Community Development District

LOCATION: Atwell LLC
28100 Bonita Grande Drive, Suite 305
Bonita Springs, Florida 34135

DATE: October 9, 2025

TIME: 11:00am

The Public is provided t

MEETING AGENDA

Board of Supervisors

Felipe Gonzalez, Chairman
Ryan Futch, Assistant Secretary
Jeff Lux, Assistant Secretary
Tim Byal, Assistant Secretary

James P. Ward, District Manager
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
JimWard@JPWardAssociates.com
Phone: 954-658-4900

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

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

Meeting Link: <https://districts.webex.com/districts/j.php?MTID=mc906aa4e1e3985ab8d5767d78af6d0fe>

✓ Phone: (408) 444-9388 Code: 2341 774 8183 Event Password Jpward

OCTOBER, 2025

| M | T | W | T | F | S | S |
|----|----|----|----|----|----|----|
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | | | |

AGENDA

1. Call to Order & Roll Call
2. Acceptance of the Resignation of Ms. Valerie McChesney from Seat 1 [effective September 4, 2025] whose term is set to expire November 2026.
 - I. Appointment of individuals to fill Seat 1.
 - II. Oath of Office
 - III. Guide to the Sunshine Law and Code of Ethics for Public Employees
 - IV. Sample of E-filed Form 1 - Statement of Financial Interests. (Changes to the Law and filing requirements as of January 1, 2024)

Pages 6 - 47
3. Consideration of **Resolution 2026-1**, a Resolution of the Board of Supervisors re-designating the officers of the Esplanade Lake Club Community Development District.

Pages 48-49
4. Minutes:
 - I. June 12, 2025 - Regular Meeting.

Pages 50-57
5. Consideration of **Resolution 2026-2**, a Resolution of the Board of Supervisors of the Esplanade Lake Club Community Development District, Adopting the Alternative Investment Guidelines for investing public funds in excess of amount needed to meet current operating expenses, in accordance with Section 218.415(17), Florida Statutes; providing for severability and invalid provisions; and providing for conflict and providing for an effective date.

Pages 58-59
6. Consideration of **Resolution 2026-3**, a Resolution of the Board of Supervisors amending the existing agreement with Calvin, Giordano & Associates, Inc.; with a revised Agreement for Asset Management Services by and between the District and Calvin, Giordano & Associates, Inc., to provide for an hourly rate basis for services; providing for conflict; providing for severability and providing an effective date.

Pages 60-72
7. Consideration of **Resolution 2026-4**, a Resolution of the Board of Supervisors of the Esplanade Lake Club Community Development District approving the conveyance of certain tracts on the Phase 2 Plat; addressing conflicts; providing for severability and providing an effective date.

Pages 73-76
8. Staff Reports.
 - I. District Attorney
 - II. District Engineer
 - III. District Asset Manager
 - a) *Asset Manager's Report September 2025*
 - b) *Water Quality Report - July 2025.*
 - IV. District Manager.
 - a) Financial Statements for the period ending July 31, 2025 (unaudited).
 - b) Financial Statements for the period ending August 31, 2025 (unaudited).

Pages 77-94

AGENDA

Pages 95-124

9. Supervisor's Requests:
10. Public Comments
11. Adjournment

| | | |
|--|------------------------------------|-------------------------------------|
| Meeting Schedule Fiscal Year 2026 | Thursday, October 9, 2025 | Thursday, November 13, 2025 |
| | Thursday, December 11, 2025 | Thursday, January 8, 2026 |
| | Thursday, February 12, 2026 | Thursday, March 12, 2026 |
| | Thursday, April 9, 2026 | Thursday, May 14, 2026 |
| | Thursday, June 11, 2026 | Thursday, July 9, 2026 |
| | Thursday, August 13, 2026 | Thursday, September 10, 2026 |

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

Item 2: This item is administrative in nature and is to accept the Resignation of Ms. Valerie McChesney from Seat 1, effective September 4, 2025, whose term is set to expire November 2026.

The next item deals with the replacement of Ms. Valerie McChesney. The District's Charter, Chapter 190 F.S. provides the mechanism for which to replace a member who has resigned. Essentially, the remaining members, by majority vote of the Board of Supervisors have the sole responsibility for filling the unexpired term of office of the resigning member. Once the Board appoints an individual to fill the seat, I will take the opportunity to swear those individuals into office.

The newly appointed Board Member must file a Form 1 - Statement of Financial Interests, which must be filed with the Florida Commission on Ethics within thirty (30) days of being seated on this Board.

Additionally, if any of the newly appointed Board member currently sits as a member of any other Community Development District Board, they must amend their current Form 1 - Statement of Financial Interests to now include the Esplanade Lake Club Community

AGENDA

Development District. The amended form must be filed with the Florida Commission on Ethics within thirty (30) days of being seated on this Board of Supervisors.

Item 3: **Resolution 2026-1** re-designating the officers of the Esplanade Lake Club Community Development District.

Item 4: Minutes – June 12, 2025.

Item 5: **Resolution 2026-2** adopting the Alternative Investment Guidelines for Investing Public Funds in excess of amount needed to meet current operating expenses, in accordance with Section 218.415(17), Florida Statutes.

Section 218.415, Florida Statutes requires the District to adopt investment guidelines for its general fund operations or in the alternative utilize the provisions of Section 218.415(17) for investments. The Section only relates to any general funds of the District and not to any bond funds held as a result of the issuance of Bonds. Generally, the dollar value of funds that a District would hold is relatively small enough that the alternative investment instruments outlined in the Statute are more than sufficient for the District. This selection will not affect the investment of any funds held in trust when the District issues Bonds. The Bond Indenture will outline the permitted investments for those funds only.

Item 6: **Resolution 2026-3** which amends the existing agreement with Calvin, Giordano & Associates, Inc.; with a revised Agreement for Asset Management Services by and between the District and Calvin, Giordano & Associates, Inc., to provide for an hourly rate basis for services; providing for conflict; providing for severability and providing an effective date.

Item 7: **Resolution 2026-4**, which is approving the conveyance of certain tracts on the Phase 2 Plat; and addressing conflicts, severability and providing for an effective date.

Item 8: 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.

September 4, 2025

Lake Club Community Development District
James P. Ward, District Manager
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308

Sent via email: Jimward@jpwardassociates.com

Dear Mr. Ward,

Please allow this letter to serve as notice of resignation as the vice chair of the Lake Club Community Development District, effective as of September 4, 2025.

I understand that I will be required to file a final form with the county/state. Please let me know if you have any questions.

Best Regards,

Signed by:

SIGNATURE: PS0411

Valerie McChesney

OATH OR AFFIRMATION OF OFFICE

I, _____, a citizen of the State of Florida and of the United States of America, and being an officer of the **Esplanade Lake Club Community Development District** and a recipient of public funds as such officer, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me as a member of the Board of Supervisors of the **Esplanade Lake Club Community Development District**, Lee County, Florida.

Signature

Printed Name: _____

STATE OF FLORIDA
COUNTY OF _____

Sworn to (or affirmed) before me by means of ☐ Physical presence or ☐ online notarization this ____ day of _____, 20__, by _____, whose signature appears hereinabove, ☐ who is personally known to me or ☐ who produced _____ as identification.

NOTARY PUBLIC
STATE OF FLORIDA

Print Name: _____

My Commission Expires: _____

FLORIDA COMMISSION ON ETHICS



GUIDE to the SUNSHINE AMENDMENT and CODE of ETHICS for Public Officers and Employees

2025

State of Florida

COMMISSION ON ETHICS

Luis M. Fusté, *Chair*
Coral Gables

Tina Descovich, *Vice Chair*
Indianapolis

Paul D. Bain
Tampa

Dr. James Bush, III
Miami

Freddie Figgers
Fort Lauderdale

Laird A. Lile
Naples

Ashley Lukis
Tallahassee

Linda Stewart
Orlando

Kerrie Stillman
Executive Director
P.O. Drawer 15709
Tallahassee, FL 32317-5709
www.ethics.state.fl.us
(850) 488-7864*

*Please direct all requests for information to this number.

TABLE OF CONTENTS

| | |
|--|----|
| I. HISTORY OF FLORIDA'S ETHICS LAWS | 1 |
| II. ROLE OF THE COMMISSION ON ETHICS | 2 |
| III. THE ETHICS LAWS..... | 2 |
| A. PROHIBITED ACTIONS OR CONDUCT | 3 |
| 1. Solicitation or Acceptance of Gifts..... | 3 |
| 2. Unauthorized Compensation | 4 |
| 3. Misuse of Public Position | 4 |
| 4. Abuse of Public Position | 4 |
| 5. Disclosure or Use of Certain Information..... | 4 |
| 6. Solicitation or Acceptance of Honoraria | 5 |
| B. PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS..... | 5 |
| 1. Doing Business With One's Agency..... | 5 |
| 2. Conflicting Employment or Contractual Relationship | 6 |
| 3. Exemptions | 6 |
| 4. Additional Exemption | 8 |
| 5. Lobbying State Agencies by Legislators..... | 8 |
| 6. Additional Lobbying Restrictions for Certain Public Officers and Employees..... | 8 |
| 7. Employees Holding Office | 8 |
| 8. Professional & Occupational Licensing Board Members..... | 9 |
| 9. Contractual Services: Prohibited Employment | 9 |
| 10. Local Government Attorneys | 9 |
| 11. Dual Public Employment..... | 9 |
| C. RESTRICTIONS ON APPOINTING, EMPLOYING, AND CONTRACTING WITH RELATIVES | 10 |
| 1. Anti-Nepotism Law | 10 |
| 2. Additional Restrictions..... | 10 |
| D. POST OFFICEHOLDING & EMPLOYMENT (REVOLVING DOOR) RESTRICTIONS | 10 |
| 1. Lobbying By Former Legislators, Statewide Elected Officers, and Appointed State Officers | 10 |
| 2. Lobbying By Former State Employees..... | 11 |
| 3. 6-Year Lobbying Ban | 12 |
| 4. Additional Restrictions on Former State Employees..... | 12 |
| 5. Lobbying By Former Local Government Officers and Employees | 13 |

| | |
|--|----|
| E. VOTING CONFLICTS OF INTEREST | 13 |
| F. DISCLOSURES..... | 14 |
| 1. Form 1 - Limited Financial Disclosure | 15 |
| 2. Form 1F - Final Form 1 | 19 |
| 3. Form 2 - Quarterly Client Disclosure | 19 |
| 4. Form 6 - Full and Public Disclosure | 20 |
| 5. Form 6F - Final Form 6 | 21 |
| 6. Form 9 - Quarterly Gift Disclosure | 21 |
| 7. Form 10 - Annual Disclosure of Gifts from Governmental Entities and Direct Support Organizations and Honorarium Event-Related Expenses | 22 |
| 8. Form 30 - Donor's Quarterly Gift Disclosure | 23 |
| 9. Forms 1X and 6X – Amendments | 24 |
| IV. AVAILABILITY OF FORMS..... | 24 |
| V. PENALTIES.. | 25 |
| A. For Violations of the Code of Ethics | 25 |
| B. For Violations by Candidates | 25 |
| C. For Violations by Former Officers and Employees..... | 25 |
| D. For Lobbyists and Others | 26 |
| E. Felony Convictions: Forfeiture of Retirement Benefits..... | 26 |
| F. Automatic Penalties for Failure to File Annual Disclosure | 26 |
| VI. ADVISORY OPINIONS..... | 27 |
| A. Who Can Request an Opinion | 27 |
| B. How to Request an Opinion | 27 |
| C. How to Obtain Published Opinions | 27 |
| VII. COMPLAINTS..... | 28 |
| A. Citizen Involvement | 28 |
| B. Referrals... | 28 |
| C. Confidentiality..... | 29 |
| D. How the Complaint Process Works..... | 29 |
| E. Dismissal of Complaint at Any Stage of Disposition..... | 30 |
| F. Statute of Limitations | 30 |
| VIII. EXECUTIVE BRANCH LOBBYING..... | 31 |
| IX. WHISTLE-BLOWER'S ACT | 32 |
| X. ADDITIONAL INFORMATION | 32 |
| XI. TRAINING | 33 |

I. HISTORY OF FLORIDA'S ETHICS LAWS

Florida has been a leader among the states in establishing ethics standards for public officials and recognizing the right of citizens to protect the public trust against abuse. Our state Constitution was revised in 1968 to require a code of ethics, prescribed by law, for all state employees and non-judicial officers prohibiting conflict between public duty and private interests.

Florida's first successful constitutional initiative resulted in the adoption of the Sunshine Amendment in 1976, providing additional constitutional guarantees concerning ethics in government. In the area of enforcement, the Sunshine Amendment requires that there be an independent commission (the Commission on Ethics) to investigate complaints concerning breaches of public trust by public officers and employees other than judges.

The Code of Ethics for Public Officers and Employees is found in Chapter 112 (Part III) of the Florida Statutes. Foremost among the goals of the Code is to promote the public interest and maintain the respect of the people for their government. The Code is also intended to ensure that public officials conduct themselves independently and impartially, not using their offices for private gain other than compensation provided by law. While seeking to protect the integrity of government, the Code also seeks to avoid the creation of unnecessary barriers to public service.

Criminal penalties, which initially applied to violations of the Code, were eliminated in 1974 in favor of administrative enforcement. The Legislature created the Commission on Ethics that year "to serve as guardian of the standards of conduct" for public officials, state and local. Five of the Commission's nine members are appointed by the Governor, and two each are appointed by the President of the Senate and Speaker of the House of Representatives. No more than five Commission members may be members of the same political party, and none may be lobbyists, or hold any public employment during their two-year terms of office. A chair is selected from among the members to serve a one-year term and may not succeed himself or herself.

II. ROLE OF THE COMMISSION ON ETHICS

In addition to its constitutional duties regarding the investigation of complaints, the Commission:

- Renders advisory opinions to public officials;
- Prescribes forms for public disclosure;
- Prepares mailing lists of public officials subject to financial disclosure for use in distributing forms and notifying delinquent filers;
- Makes recommendations to disciplinary officials when appropriate for violations of ethics and disclosure laws, since it does not impose penalties;
- Administers the Executive Branch Lobbyist Registration and Reporting Law;
- Maintains financial disclosure filings of constitutional officers and state officers and employees; and,
- Administers automatic fines for public officers and employees who fail to timely file required annual financial disclosure.

III. THE ETHICS LAWS

The ethics laws generally consist of two types of provisions, those prohibiting certain actions or conduct and those requiring that certain disclosures be made to the public. The following descriptions of these laws have been simplified in an effort to provide notice of their requirements. Therefore, we suggest that you also review the wording of the actual law. Citations to the appropriate laws are in brackets.

The laws summarized below apply generally to all public officers and employees, state and local, including members of advisory bodies. The principal exception to this broad coverage is the exclusion of judges, as they fall within the jurisdiction of the Judicial Qualifications Commission.

Public Service Commission (PSC) members and employees, as well as members of the PSC Nominating Council, are subject to additional ethics standards that are enforced by the Commission

on Ethics under Chapter 350, Florida Statutes. Further, members of the governing boards of charter schools are subject to some of the provisions of the Code of Ethics [Sec. 1002.33(26), Fla. Stat.], as are the officers, directors, chief executive officers and some employees of business entities that serve as the chief administrative or executive officer or employee of a political subdivision. [Sec. 112.3136, Fla. Stat.].

A. PROHIBITED ACTIONS OR CONDUCT

1. Solicitation and Acceptance of Gifts

Public officers, employees, local government attorneys, and candidates are prohibited from soliciting or accepting anything of value, such as a gift, loan, reward, promise of future employment, favor, or service, that is based on an understanding that their vote, official action, or judgment would be influenced by such gift. [Sec. 112.313(2), Fla. Stat.]

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** any gift from a political committee, lobbyist who has lobbied the official or his or her agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist or from a vendor doing business with the official's agency. [Sec. 112.3148, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees are prohibited from directly or indirectly **accepting** a gift worth more than \$100 from such a lobbyist, from a partner, firm, employer, or principal of the lobbyist, or from a political committee or vendor doing business with their agency. [Sec. 112.3148, Fla. Stat.]

However, notwithstanding Sec. 112.3148, Fla. Stat., no Executive Branch lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] Typically, this would include gifts valued at less than \$100 that formerly were permitted under Section 112.3148, Fla. Stat. Similar rules apply to members and employees of

the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

Also, persons required to file Form 1 or Form 6, and state procurement employees and members of their immediate families, are prohibited from accepting any gift from a political committee. [Sec. 112.31485, Fla. Stat.]

2. *Unauthorized Compensation*

Public officers or employees, local government attorneys, and their spouses and minor children are prohibited from accepting any compensation, payment, or thing of value when they know, or with the exercise of reasonable care should know, that it is given to influence a vote or other official action. [Sec. 112.313(4), Fla. Stat.]

3. *Misuse of Public Position*

Public officers and employees, and local government attorneys are prohibited from corruptly using or attempting to use their official positions or the resources thereof to obtain a special privilege or benefit for themselves or others. [Sec. 112.313(6), Fla. Stat.]

4. *Abuse of Public Position*

Public officers and employees are prohibited from abusing their public positions in order to obtain a disproportionate benefit for themselves or certain others. [Article II, Section 8(h), Florida Constitution.]

5. *Disclosure or Use of Certain Information*

Public officers and employees and local government attorneys are prohibited from disclosing or using information not available to the public and obtained by reason of their public position, for the personal benefit of themselves or others. [Sec. 112.313(8), Fla. Stat.]

6. *Solicitation or Acceptance of Honoraria*

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** honoraria related to their public offices or duties. [Sec. 112.3149, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees, are prohibited from knowingly **accepting** an honorarium from a political committee, lobbyist who has lobbied the person's agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist, or from a vendor doing business with the official's agency. However, they may accept the payment of expenses related to an honorarium event from such individuals or entities, provided that the expenses are disclosed. See Part III F of this brochure. [Sec. 112.3149, Fla. Stat.]

Lobbyists and their partners, firms, employers, and principals, as well as political committees and vendors, are prohibited from **giving** an honorarium to persons required to file FORM 1 or FORM 6 and to state procurement employees. Violations of this law may result in fines of up to \$5,000 and prohibitions against lobbying for up to two years. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no Executive Branch or legislative lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] This may include honorarium event related expenses that formerly were permitted under Sec. 112.3149, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

B. **PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS**

1. *Doing Business With One's Agency*

- a) A public employee acting as a purchasing agent, or public officer acting in an official capacity, is prohibited from purchasing, renting, or leasing any realty, goods, or

services for his or her agency from a business entity in which the officer or employee or his or her spouse or child owns more than a 5% interest. [Sec. 112.313(3), Fla. Stat.]

- b) A public officer or employee, acting in a private capacity, also is prohibited from renting, leasing, or selling any realty, goods, or services to his or her own agency if the officer or employee is a state officer or employee, or, if he or she is an officer or employee of a political subdivision, to that subdivision or any of its agencies. [Sec. 112.313(3), Fla. Stat.]

2. *Conflicting Employment or Contractual Relationship*

- a) A public officer or employee is prohibited from holding any employment or contract with any business entity or agency regulated by or doing business with his or her public agency. [Sec. 112.313(7), Fla. Stat.]
- b) A public officer or employee also is prohibited from holding any employment or having a contractual relationship which will pose a frequently recurring conflict between the official's private interests and public duties or which will impede the full and faithful discharge of the official's public duties. [Sec. 112.313(7), Fla. Stat.]
- c) Limited exceptions to this prohibition have been created in the law for legislative bodies, certain special tax districts, drainage districts, and persons whose professions or occupations qualify them to hold their public positions. [Sec. 112.313(7)(a) and (b), Fla. Stat.]

3. *Exemptions*—Pursuant to Sec. 112.313(12), Fla. Stat., the prohibitions against doing business with one's agency and having conflicting employment may not apply:

- a) When the business is rotated among all qualified suppliers in a city or county.
- b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter

the contract. NOTE: Disclosure of the interest of the official, spouse, or child and the nature of the business must be filed prior to or at the time of submission of the bid on Commission FORM 3A with the Commission on Ethics or Supervisor of Elections, depending on whether the official serves at the state or local level.

- c) When the purchase or sale is for legal advertising, utilities service, or for passage on a common carrier.
- d) When an emergency purchase must be made to protect the public health, safety, or welfare.
- e) When the business entity is the only source of supply within the political subdivision and there is full disclosure of the official's interest to the governing body on Commission FORM 4A.
- f) When the aggregate of any such transactions does not exceed \$500 in a calendar year.
- g) When the business transacted is the deposit of agency funds in a bank of which a county, city, or district official is an officer, director, or stockholder, so long as agency records show that the governing body has determined that the member did not favor his or her bank over other qualified banks.
- h) When the prohibitions are waived in the case of ADVISORY BOARD MEMBERS by the appointing person or by a two-thirds vote of the appointing body (after disclosure on Commission FORM 4A).
- i) When the public officer or employee purchases in a private capacity goods or services, at a price and upon terms available to similarly situated members of the general public, from a business entity which is doing business with his or her agency.
- j) When the public officer or employee in a private capacity purchases goods or services from a business entity which is subject to the regulation of his or her agency where the price and terms of the transaction are available to similarly situated members of

the general public and the officer or employee makes full disclosure of the relationship to the agency head or governing body prior to the transaction.

4. *Additional Exemptions*

No elected public officer is in violation of the conflicting employment prohibition when employed by a tax exempt organization contracting with his or her agency so long as the officer is not directly or indirectly compensated as a result of the contract, does not participate in any way in the decision to enter into the contract, abstains from voting on any matter involving the employer, and makes certain disclosures. [Sec. 112.313(15), Fla. Stat.]

5. *Legislators Lobbying State Agencies*

A member of the Legislature is prohibited from representing another person or entity for compensation during his or her term of office before any state agency other than judicial tribunals. [Art. II, Sec. 8(e), Fla. Const., and Sec. 112.313(9), Fla. Stat.]

6. *Additional Lobbying Restrictions for Certain Public Officers and Employees*

A statewide elected officer; a member of the legislature; a county commissioner; a county officer pursuant to Article VIII or county charter; a school board member; a superintendent of schools; an elected municipal officer; an elected special district officer in a special district with ad valorem taxing authority; or a person serving as a secretary, an executive director, or other agency head of a department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the federal government, the legislature, any state government body or agency, or any political subdivision of this state, during his or her term of office. [Art. II Sec 8(f)(2), Fla. Const. and Sec. 112.3121, Fla. Stat.]

7. *Employees Holding Office*

A public employee is prohibited from being a member of the governing body which serves as his or her employer. [Sec. 112.313(10), Fla. Stat.]

8. *Professional and Occupational Licensing Board Members*

An officer, director, or administrator of a state, county, or regional professional or occupational organization or association, while holding such position, may not serve as a member of a state examining or licensing board for the profession or occupation. [Sec. 112.313(11), Fla. Stat.]

9. *Contractual Services: Prohibited Employment*

A state employee of the executive or judicial branch who participates in the decision-making process involving a purchase request, who influences the content of any specification or procurement standard, or who renders advice, investigation, or auditing, regarding his or her agency's contract for services, is prohibited from being employed with a person holding such a contract with his or her agency. [Sec. 112.3185(2), Fla. Stat.]

10. *Local Government Attorneys*

Local government attorneys, such as the city attorney or county attorney, and their law firms are prohibited from representing private individuals and entities before the unit of local government which they serve. A local government attorney cannot recommend or otherwise refer to his or her firm legal work involving the local government unit unless the attorney's contract authorizes or mandates the use of that firm. [Sec. 112.313(16), Fla. Stat.]

11. *Dual Public Employment*

Candidates and elected officers are prohibited from accepting public employment if they know or should know it is being offered for the purpose of influence. Further, public employment may not be accepted unless the position was already in existence or was created without the anticipation of the official's interest, was publicly advertised, and the officer had to meet the same qualifications and go through the same hiring process as other applicants. For elected public officers already holding public employment, no promotion given for the purpose of influence may be accepted, nor may promotions that are inconsistent with those given other similarly situated employees. [Sec. 112.3125, Fla. Stat.]

C. RESTRICTIONS ON APPOINTING, EMPLOYING, AND CONTRACTING WITH RELATIVES

1. *Anti-Nepotism Law*

A public official is prohibited from seeking for a relative any appointment, employment, promotion, or advancement in the agency in which he or she is serving or over which the official exercises jurisdiction or control. No person may be appointed, employed, promoted, or advanced in or to a position in an agency if such action has been advocated by a related public official who is serving in or exercising jurisdiction or control over the agency; this includes relatives of members of collegial government bodies. NOTE: This prohibition does not apply to school districts (except as provided in Sec. 1012.23, Fla. Stat.), community colleges and state universities, or to appointments of boards, other than those with land-planning or zoning responsibilities, in municipalities of fewer than 35,000 residents. Also, the approval of budgets does not constitute “jurisdiction or control” for the purposes of this prohibition. This provision does not apply to volunteer emergency medical, firefighting, or police service providers. [Sec. 112.3135, Fla. Stat.]

2. *Additional Restrictions*

A state employee of the executive or judicial branch or the PSC is prohibited from directly or indirectly procuring contractual services for his or her agency from a business entity of which a relative is an officer, partner, director, or proprietor, or in which the employee, or his or her spouse, or children own more than a 5% interest. [Sec. 112.3185(6), Fla. Stat.]

D. POST OFFICE HOLDING AND EMPLOYMENT (REVOLVING DOOR) RESTRICTIONS

1. *Lobbying by Former Legislators, Statewide Elected Officers, and Appointed State Officers*

A member of the Legislature or a statewide elected or appointed state official is prohibited for two years following vacation of office from representing another person or entity for compensation before the government body or agency of which the individual was an officer or member. Former members of the Legislature are also prohibited for two years from lobbying the executive branch. [Art. II, Sec. 8(e), Fla. Const. and Sec. 112.313(9), Fla. Stat.]

2. *Lobbying by Former State Employees*

Certain employees of the executive and legislative branches of state government are prohibited from personally representing another person or entity for compensation before the agency with which they were employed for a period of two years after leaving their positions, unless employed by another agency of state government. [Sec. 112.313(9), Fla. Stat.] These employees include the following:

- a) Executive and legislative branch employees serving in the Senior Management Service and Selected Exempt Service, as well as any person employed by the Department of the Lottery having authority over policy or procurement.
- b) serving in the following position classifications: the Auditor General; the director of the Office of Program Policy Analysis and Government Accountability (OPPAGA); the Sergeant at Arms and Secretary of the Senate; the Sergeant at Arms and Clerk of the House of Representatives; the executive director and deputy executive director of the Commission on Ethics; an executive director, staff director, or deputy staff director of each joint committee, standing committee, or select committee of the Legislature; an executive director, staff director, executive assistant, legislative analyst, or attorney serving in the Office of the President of the Senate, the Office of the Speaker of the House of Representatives, the Senate Majority Party Office, the Senate Minority Party Office, the House Majority Party Office, or the House Minority Party Office; the Chancellor and Vice-Chancellors of the State University System; the general counsel to the Board of Regents; the president, vice presidents, and deans of each state university; any person hired on a contractual basis and having the power normally conferred upon such persons, by whatever title; and any person having the power normally conferred upon the above positions.

This prohibition does not apply to a person who was employed by the Legislature or other agency prior to July 1, 1989; who was a defined employee of the State University System or the Public Service Commission who held such employment on December 31, 1994; or who reached normal retirement age and retired by July 1, 1991. It does apply to OPS employees.

PENALTIES: Persons found in violation of this section are subject to the penalties contained in the Code (see PENALTIES, Part V) as well as a civil penalty in an amount equal to the compensation which the person received for the prohibited conduct. [Sec. 112.313(9)(a)5, Fla. Stat.]

3. *6-Year Lobbying Ban*

For a period of six years after vacation of public position occurring on or after December 31, 2022, a statewide elected officer or member of the legislature shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature or any state government body or agency. [Art. II Sec 8(f)(3)a., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a person serving as a secretary, an executive director, or other agency head of a department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature, the governor, the executive office of the governor, members of the cabinet, a department that is headed by a member of the cabinet, or his or her former department. [Art. II Sec 8(f)(3)b., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a county commissioner, a county officer pursuant to Article VIII or county charter, a school board member, a superintendent of schools, an elected municipal officer, or an elected special district officer in a special district with ad valorem taxing authority shall not lobby for compensation on issues of policy, appropriations, or procurement before his or her former agency or governing body. [Art. II Sec 8(f)(3)c., Fla. Const. and Sec. 112.3121, Fla. Stat.]

4. *Additional Restrictions on Former State Employees*

A former executive or judicial branch employee or PSC employee is prohibited from having employment or a contractual relationship, at any time after retirement or termination of employment, with any business entity (other than a public agency) in connection with a contract in which the employee participated personally and substantially by recommendation or decision while a public employee. [Sec. 112.3185(3), Fla. Stat.]

A former executive or judicial branch employee or PSC employee who has retired or terminated employment is prohibited from having any employment or contractual relationship for two years with any business entity (other than a public agency) in connection with a contract for services which was within his or her responsibility while serving as a state employee. [Sec.112.3185(4), Fla. Stat.]

Unless waived by the agency head, a former executive or judicial branch employee or PSC employee may not be paid more for contractual services provided by him or her to the former agency during the first year after leaving the agency than his or her annual salary before leaving. [Sec. 112.3185(5), Fla. Stat.]

These prohibitions do not apply to PSC employees who were so employed on or before Dec. 31, 1994.

5. *Lobbying by Former Local Government Officers and Employees*

A person elected to county, municipal, school district, or special district office is prohibited from representing another person or entity for compensation before the government body or agency of which he or she was an officer for two years after leaving office. Appointed officers and employees of counties, municipalities, school districts, and special districts may be subject to a similar restriction by local ordinance or resolution. [Sec. 112.313(13) and (14), Fla. Stat.]

E. VOTING CONFLICTS OF INTEREST

State public officers are prohibited from voting in an official capacity on any measure which they know would inure to their own special private gain or loss. A state public officer who abstains, or who votes on a measure which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, must make every reasonable effort to file a memorandum of voting conflict with the recording secretary in advance of the vote. If that is not possible, it must be filed within 15 days after the vote occurs. The memorandum must disclose the nature of the officer's interest in the matter.

No county, municipal, or other local public officer shall vote in an official capacity upon any measure which would inure to his or her special private gain or loss, or which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate. The officer must publicly announce the nature of his or her interest before the vote and must file a memorandum of voting conflict on Commission Form 8B with the meeting's recording officer within 15 days after the vote occurs disclosing the nature of his or her interest in the matter. However, members of community redevelopment agencies and district officers elected on a one-acre, one-vote basis are not required to abstain when voting in that capacity.

No appointed state or local officer shall participate in any matter which would inure to the officer's special private gain or loss, the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, without first disclosing the nature of his or her interest in the matter. The memorandum of voting conflict (Commission Form 8A or 8B) must be filed with the meeting's recording officer, be provided to the other members of the agency, and be read publicly at the next meeting.

If the conflict is unknown or not disclosed prior to the meeting, the appointed official must orally disclose the conflict at the meeting when the conflict becomes known. Also, a written memorandum of voting conflict must be filed with the meeting's recording officer within 15 days of the disclosure being made and must be provided to the other members of the agency, with the disclosure being read publicly at the next scheduled meeting. [Sec. 112.3143, Fla. Stat.]

F. DISCLOSURES

Conflicts of interest may occur when public officials are in a position to make decisions that affect their personal financial interests. This is why public officers and employees, as well as candidates who run for public office, are required to publicly disclose their financial interests. The disclosure process serves to remind officials of their obligation to put the public interest above personal considerations. It also helps citizens to monitor the considerations of those who spend their tax dollars and participate in public policy decisions or administration.

All public officials and candidates do not file the same degree of disclosure; nor do they all file at the same time or place. Thus, care must be taken to determine which disclosure forms a particular official or candidate is required to file.

The following forms are described below to set forth the requirements of the various disclosures and the steps for correctly providing the information in a timely manner.

1. FORM 1 - Limited Financial Disclosure

Who Must File:

Persons required to file FORM 1 include all state officers, local officers, candidates for local elective office, and specified state employees as defined below (other than those officers who are required by law to file FORM 6).

STATE OFFICERS include:

- 1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies; but including judicial nominating commission members; directors of Enterprise Florida, Scripps Florida Funding Corporation, and CareerSource Florida, and members of the Council on the Social Status of Black Men and Boys; the Executive Director, governors, and senior managers of Citizens Property Insurance Corporation; governors and senior managers of Florida Workers' Compensation Joint Underwriting Association, board members of the Northeast Florida Regional Transportation Commission, and members of the board of Triumph Gulf Coast, Inc.; members of the board of Florida is

for Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

- 3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, local boards of trustees and presidents of state universities, and members of the Florida Prepaid College Board.

LOCAL OFFICERS include:

- 1) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of the following boards, councils, commissions, authorities, or other bodies of any county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; a community college or junior college district board of trustees; a board having the power to enforce local code provisions; a planning or zoning board, board of adjustments or appeals, community redevelopment agency board, or other board having the power to recommend, create, or modify land planning or zoning within the political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; a pension board or retirement board empowered to invest pension or retirement funds or to determine entitlement to or amount of a pension or other retirement benefit.
- 3) Any other appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.
- 4) Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other

political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

- 5) Members of governing boards of charter schools operated by a city or other public entity.
- 6) The officers, directors, and chief executive officer of a corporation, partnership, or other business entity that is serving as the chief administrative or executive officer or employee of a political subdivision, and any business entity employee who is acting as the chief administrative or executive officer or employee of the political subdivision. [Sec. 112.3136, Fla. Stat.]

SPECIFIED STATE EMPLOYEE includes:

- 1) Employees in the Office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
- 2) The following positions in each state department, commission, board, or council: secretary or state surgeon general, assistant or deputy secretary, executive director, assistant or deputy executive director, and anyone having the power normally conferred upon such persons, regardless of title.
- 3) The following positions in each state department or division: director, assistant or deputy director, bureau chief, assistant bureau chief, and any person having the power normally conferred upon such persons, regardless of title.

- 4) Assistant state attorneys, assistant public defenders, criminal conflict and civil regional counsel, assistant criminal conflict and civil regional counsel, public counsel, full-time state employees serving as counsel or assistant counsel to a state agency, judges of compensation claims, administrative law judges, and hearing officers.
- 5) The superintendent or director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
- 6) State agency business managers, finance and accounting directors, personnel officers, grant coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
- 7) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

What Must Be Disclosed:

FORM 1 requirements are set forth fully on the form. In general, this includes the reporting person's sources and types of financial interests, such as the names of employers and addresses of real property holdings. NO DOLLAR VALUES ARE REQUIRED TO BE LISTED. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When to File:

CANDIDATES for elected local office must file FORM 1 or a verification of filing in EFDMS together with and at the same time they file their qualifying papers. Candidates for City Council or Mayor must file a Form 6 or a verification of filing in EFDMS.¹

¹ During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 ("Statement of Financial Interest").

STATE and LOCAL OFFICERS and SPECIFIED STATE EMPLOYEES are required to file disclosure by July 1 of each year. They also must file within thirty days from the date of appointment or the beginning of employment. Those appointees requiring Senate confirmation must file prior to confirmation.

Where to File:

File with the Commission on Ethics. [Sec. 112.3145, Fla. Stat.]

Beginning January 1, 2024, all Form 1 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable by name or organization on the Commission's website.

2. *FORM 1F - Final Form 1 Limited Financial Disclosure*

FORM 1F is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 1 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

3. *FORM 2 - Quarterly Client Disclosure*

The state officers, local officers, and specified state employees listed above, as well as elected constitutional officers, must file a FORM 2 if they or a partner or associate of their professional firm represent a client for compensation before an agency at their level of government.

A FORM 2 disclosure includes the names of clients represented by the reporting person or by any partner or associate of his or her professional firm for a fee or commission before agencies at the reporting person's level of government. Such representations do not include appearances in ministerial matters, appearances before judges of compensation claims, or representations on behalf of one's agency in one's official capacity. Nor does the term include the preparation and filing of forms and applications merely for the purpose of obtaining or transferring a license, so long as the

issuance of the license does not require a variance, special consideration, or a certificate of public convenience and necessity.

When to File:

This disclosure should be filed quarterly, by the end of the calendar quarter following the calendar quarter during which a reportable representation was made. FORM 2 need not be filed merely to indicate that no reportable representations occurred during the preceding quarter; it should be filed ONLY when reportable representations were made during the quarter.

Where To File:

File with the Commission on Ethics. [Sec. 112.3145(4), Fla. Stat.]

Beginning January 1, 2024, all Form 2 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable on the Commission's website.

4. *FORM 6 - Full and Public Disclosure*

Who Must File:

Persons required by law to file FORM 6 include all elected constitutional officers and candidates for such office; the mayor and members of a city council and candidates for these offices²; the Duval County Superintendent of Schools; judges of compensation claims (pursuant to Sec. 440.442, Fla. Stat.); members of the Florida Housing Finance Corporation Board and members of expressway authorities, transportation authorities (except the Jacksonville Transportation Authority), bridge authority, or toll authorities created pursuant to Ch. 348 or 343, or 349, or other general law.

² During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 ("Statement of Financial Interest").

What Must be Disclosed:

FORM 6 is a detailed disclosure of assets, liabilities, and sources of income over \$1,000 and their values, as well as net worth. Officials may opt to file their most recent income tax return in lieu of listing sources of income but still must disclose their assets, liabilities, and net worth. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When and Where To File:

Officials must file FORM 6 annually by July 1 with the Commission on Ethics.

Beginning January 1, 2023, all Form 6 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable by name and organization on the Commission's website.

CANDIDATES who do not currently hold a position requiring the filing of a Form 1 or Form 6 must register and use the electronic filing system to complete the Form 6, then print and file the disclosure with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

5. *FORM 6F - Final Form 6 Full and Public Disclosure*

This is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 6 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

6. *FORM 9 - Quarterly Gift Disclosure*

Each person required to file FORM 1 or FORM 6, and each state procurement employee, must file a FORM 9, Quarterly Gift Disclosure, with the Commission on Ethics no later than the last day of any calendar quarter following the calendar quarter in which he or she received a gift worth more

than \$100, other than gifts from relatives, gifts prohibited from being accepted, gifts primarily associated with his or her business or employment, and gifts otherwise required to be disclosed. FORM 9 NEED NOT BE FILED if no such gift was received during the calendar quarter.

Information to be disclosed includes a description of the gift and its value, the name and address of the donor, the date of the gift, and a copy of any receipt for the gift provided by the donor. [Sec. 112.3148, Fla. Stat.]

7. FORM 10 - Annual Disclosure of Gifts from Government Agencies and Direct-Support Organizations and Honorarium Event Related Expenses

State government entities, airport authorities, counties, municipalities, school boards, water management districts, and the South Florida Regional Transportation Authority, may give a gift worth more than \$100 to a person required to file FORM 1 or FORM 6, and to state procurement employees, if a public purpose can be shown for the gift. Also, a direct-support organization for a governmental entity may give such a gift to a person who is an officer or employee of that entity. These gifts are to be reported on FORM 10, to be filed by July 1.

The governmental entity or direct-support organization giving the gift must provide the officer or employee with a statement about the gift no later than March 1 of the following year. The officer or employee then must disclose this information by filing a statement by July 1 with his or her annual financial disclosure that describes the gift and lists the donor, the date of the gift, and the value of the total gifts provided during the calendar year. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3148, Fla. Stat.]

In addition, a person required to file FORM 1 or FORM 6, or a state procurement employee, who receives expenses or payment of expenses related to an honorarium event from someone who is prohibited from giving him or her an honorarium, must disclose annually the name, address, and affiliation of the donor, the amount of the expenses, the date of the event, a description of the expenses paid or provided, and the total value of the expenses on FORM 10. The donor paying the expenses must provide the officer or employee with a statement about the expenses within 60 days of the honorarium event.

The disclosure must be filed by July 1, for expenses received during the previous calendar year. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no executive branch or legislative lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, any expenditure made for the purpose of lobbying. This may include gifts or honorarium event related expenses that formerly were permitted under Sections 112.3148 and 112.3149. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts, which include anything not primarily related to political activities authorized under ch. 106, are prohibited from political committees. [Sec. 112.31485 Fla. Stat.]

8. FORM 30 - Donor's Quarterly Gift Disclosure

As mentioned above, the following persons and entities generally are prohibited from giving a gift worth more than \$100 to a reporting individual (a person required to file FORM 1 or FORM 6) or to a state procurement employee: a political committee; a lobbyist who lobbies the reporting individual's or procurement employee's agency, and the partner, firm, employer, or principal of such a lobbyist; and vendors. If such person or entity makes a gift worth between \$25 and \$100 to a reporting individual or state procurement employee (that is not accepted in behalf of a governmental entity or charitable organization), the gift should be reported on FORM 30. The donor also must notify the recipient at the time the gift is made that it will be reported.

The FORM 30 should be filed by the last day of the calendar quarter following the calendar quarter in which the gift was made. If the gift was made to an individual in the legislative branch, FORM 30 should be filed with the Lobbyist Registrar. [See page 35 for address.] If the gift was to any other reporting individual or state procurement employee, FORM 30 should be filed with the Commission on Ethics.

However, notwithstanding Section 112.3148, Fla. Stat., no executive branch lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, any expenditure made for the purpose of lobbying. This may include gifts that formerly were permitted under Section 112.3148. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts from political committees are prohibited. [Sec. 112.31485, Fla. Stat.]

9. *FORM 1X AND FORM 6X - Amendments to Form 1 and Form 6*

These forms are provided for officers or employees to amend their previously filed Form 1 or Form 6.

IV. AVAILABILITY OF FORMS

Beginning January 1, 2024, LOCAL OFFICERS and EMPLOYEES, and OTHER STATE OFFICERS, and SPECIFIED STATE EMPLOYEES who must file FORM 1 annually must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

ELECTED CONSTITUTIONAL OFFICERS and other officials who must file Form 6 annually, including City Commissioners and Mayors³, must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

³ During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 ("Statement of Financial Interest").

V. PENALTIES

A. Non-criminal Penalties for Violation of the Sunshine Amendment and the Code of Ethics

There are no criminal penalties for violation of the Sunshine Amendment and the Code of Ethics. Penalties for violation of these laws may include: impeachment, removal from office or employment, suspension, public censure, reprimand, demotion, reduction in salary level, forfeiture of no more than one-third salary per month for no more than twelve months, a civil penalty not to exceed \$20,000⁴, and restitution of any pecuniary benefits received, and triple the value of a gift from a political committee.

B. Penalties for Candidates

CANDIDATES for public office who are found in violation of the Sunshine Amendment or the Code of Ethics may be subject to one or more of the following penalties: disqualification from being on the ballot, public censure, reprimand, or a civil penalty not to exceed \$20,000*, and triple the value of a gift received from a political committee.

C. Penalties for Former Officers and Employees

FORMER PUBLIC OFFICERS or EMPLOYEES who are found in violation of a provision applicable to former officers or employees or whose violation occurred prior to such officer's or employee's leaving public office or employment may be subject to one or more of the following penalties: public censure and reprimand, a civil penalty not to exceed \$20,000*, and restitution of any pecuniary benefits received, and triple the value of a gift received from a political committee.

⁴ Conduct occurring prior to May 11, 2023, is subject to a recommended civil penalty of up to \$10,000. [Ch. 2023-49, Laws of Florida]

D. Penalties for Lobbyists and Others

An executive branch lobbyist who has failed to comply with the Executive Branch Lobbying Registration law (see Part VIII) may be fined up to \$5,000, reprimanded, censured, or prohibited from lobbying executive branch agencies for up to two years. Lobbyists, their employers, principals, partners, and firms, and political committees and committees of continuous existence who give a prohibited gift or honorarium or fail to comply with the gift reporting requirements for gifts worth between \$25 and \$100, may be penalized by a fine of not more than \$5,000 and a prohibition on lobbying, or employing a lobbyist to lobby, before the agency of the public officer or employee to whom the gift was given for up to two years. Any agent or person acting on behalf of a political committee giving a prohibited gift is personally liable for a civil penalty of up to triple the value of the gift.

Executive Branch lobbying firms that fail to timely file their quarterly compensation reports may be fined \$50 per day per report for each day the report is late, up to a maximum fine of \$5,000 per report.

E. Felony Convictions: Forfeiture of Retirement Benefits

Public officers and employees are subject to forfeiture of all rights and benefits under the retirement system to which they belong if convicted of certain offenses. The offenses include embezzlement or theft of public funds; bribery; felonies specified in Chapter 838, Florida Statutes; impeachable offenses; and felonies committed with intent to defraud the public or their public agency. [Sec. 112.3173, Fla. Stat.]

F. Automatic Penalties for Failure to File Annual Disclosure

Public officers and employees required to file either Form 1 or Form 6 annual financial disclosure are subject to automatic fines of \$25 for each day late the form is filed after September 1, up to a maximum penalty of \$1,500. [Sec. 112.3144 and 112.3145, Fla. Stat.]

The Commission must undertake an investigation of a public officer or employee who accrues the \$1,500 maximum fine and currently holds their filing position to determine if the failure to file was willful. If the Commission finds a willful failure to file, the only penalty that can be recommended, by law, is removal from office.

VI. ADVISORY OPINIONS

Conflicts of interest may be avoided by greater awareness of the ethics laws on the part of public officials and employees through advisory assistance from the Commission on Ethics.

A. Who Can Request an Opinion

Any public officer, candidate for public office, or public employee in Florida who is in doubt about the applicability of the standards of conduct or disclosure laws to himself or herself, or anyone who has the power to hire or terminate another public employee, may seek an advisory opinion from the Commission about himself or herself or that employee.

B. How to Request an Opinion

Opinions may be requested by letter presenting a question based on a real situation and including a detailed description of the situation. Opinions are issued by the Commission and are binding on the conduct of the person who is the subject of the opinion, unless material facts were omitted or misstated in the request for the opinion. Published opinions will not bear the name of the persons involved unless they consent to the use of their names; however, the request and all information pertaining to it is a public record, made available to the Commission and to members of the public in advance of the Commission's consideration of the question.

C. How to Obtain Published Opinions

All of the Commission's opinions are available for viewing or download at its website:
www.ethics.state.fl.us.

VII. COMPLAINTS

A. Citizen Involvement

The Commission on Ethics cannot conduct investigations of alleged violations of the Sunshine Amendment or the Code of Ethics unless a person files a sworn complaint with the Commission alleging such violation has occurred, or a referral is received, as discussed below.

As of June 21, 2024, the Commission on Ethics may only investigate complaints that are "based upon personal knowledge or information other than hearsay."⁵ In compliance with the new law, ethics complaints that are not "based upon personal knowledge or information other than hearsay" cannot be investigated and will be dismissed.

If you have knowledge that a person in government has violated the standards of conduct or disclosure laws described above, you may report these violations to the Commission by filing a sworn complaint on the form prescribed by the Commission and available for download at www.ethics.state.fl.us. The Commission is unable to take action based on learning of such misdeeds through newspaper reports, telephone calls, or letters.

You can download a complaint form (FORM 50) from the Commission's website: www.ethics.state.fl.us, or contact the Commission office at the address or phone number shown on the inside front cover of this booklet.

B. Referrals

The Commission may accept referrals from: the Governor, the Florida Department of Law Enforcement, a State Attorney, or a U.S. Attorney. A vote of six of the Commission's nine members is required to proceed on such a referral.

⁵ Ch. 24-253, § 6, Laws of Fla. (codified at § 112.324(1)(a), Fla. Stat. (2024)).

C. Confidentiality

The complaint or referral, as well as all proceedings and records relating thereto, is confidential until the accused requests that such records be made public or until the matter reaches a stage in the Commission's proceedings where it becomes public. This means that unless the Commission receives a written waiver of confidentiality from the accused, the Commission is not free to release any documents or to comment on a complaint or referral to members of the public or press, so long as the complaint or referral remains in a confidential stage.

A COMPLAINT OR REFERRAL MAY NOT BE FILED WITH RESPECT TO A CANDIDATE ON THE DAY OF THE ELECTION, OR WITHIN THE 30 CALENDAR DAYS PRECEDING THE ELECTION DATE, UNLESS IT IS BASED ON PERSONAL INFORMATION OR INFORMATION OTHER THAN HEARSAY.

D. How the Complaint Process Works

Complaints which allege a matter within the Commission's jurisdiction are assigned a tracking number and Commission staff forwards a copy of the original sworn complaint to the accused within five working days of its receipt. Any subsequent sworn amendments to the complaint also are transmitted within five working days of their receipt.

Once a complaint is filed, it goes through three procedural stages under the Commission's rules. The first stage is a determination of whether the allegations of the complaint are legally sufficient: that is, whether they indicate a possible violation of any law over which the Commission has jurisdiction. If the complaint is found not to be legally sufficient, the Commission will order that the complaint be dismissed without investigation, and all records relating to the complaint will become public at that time.

In cases of very minor financial disclosure violations, the official will be allowed an opportunity to correct or amend his or her disclosure form. Otherwise, if the complaint is found to be legally sufficient, a preliminary investigation will be undertaken by the investigative staff of the Commission. The second stage of the Commission's proceedings involves this preliminary investigation and a decision by the Commission as to whether there is probable cause to believe that

there has been a violation of any of the ethics laws. If the Commission finds no probable cause to believe there has been a violation of the ethics laws, the complaint will be dismissed and will become a matter of public record. If the Commission finds probable cause to believe there has been a violation of the ethics laws, the complaint becomes public and usually enters the third stage of proceedings. This stage requires the Commission to decide whether the law was actually violated and, if so, whether a penalty should be recommended. At this stage, the accused has the right to request a public hearing (trial) at which evidence is presented, or the Commission may order that such a hearing be held. Public hearings usually are held in or near the area where the alleged violation occurred.

When the Commission concludes that a violation has been committed, it issues a public report of its findings and may recommend one or more penalties to the appropriate disciplinary body or official.

When the Commission determines that a person has filed a complaint with knowledge that the complaint contains one or more false allegations or with reckless disregard for whether the complaint contains false allegations, the complainant will be liable for costs plus reasonable attorney's fees incurred by the person complained against. The Department of Legal Affairs may bring a civil action to recover such fees and costs, if they are not paid voluntarily within 30 days.

E. Dismissal of Complaints At Any Stage of Disposition

The Commission may, at its discretion, dismiss any complaint at any stage of disposition should it determine that the public interest would not be served by proceeding further, in which case the Commission will issue a public report stating with particularity its reasons for the dismissal. [Sec. 112.324(12), Fla. Stat.]

F. Statute of Limitations

All sworn complaints alleging a violation of the Sunshine Amendment or the Code of Ethics must be filed with the Commission within five years of the alleged violation or other breach of the public trust. Time starts to run on the day AFTER the violation or breach of public trust is committed. The statute of limitations is tolled on the day a sworn complaint is filed with the Commission. If a

complaint is filed and the statute of limitations has run, the complaint will be dismissed. [Sec. 112.3231, Fla. Stat.]

VIII. EXECUTIVE BRANCH LOBBYING

Any person who, for compensation and on behalf of another, lobbies an agency of the executive branch of state government with respect to a decision in the area of policy or procurement may be required to register as an executive branch lobbyist. Registration is required before lobbying an agency and is renewable annually. In addition, each lobbying firm must file a compensation report with the Commission for each calendar quarter during any portion of which one or more of the firm's lobbyists were registered to represent a principal. As noted above, no executive branch lobbyist or principal can make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 can knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.]

Paying an executive branch lobbyist a contingency fee based upon the outcome of any specific executive branch action, and receiving such a fee, is prohibited. A violation of this prohibition is a first degree misdemeanor, and the amount received is subject to forfeiture. This does not prohibit sales people from receiving a commission. [Sec. 112.3217, Fla. Stat.]

Executive branch departments, state universities, community colleges, and water management districts are prohibited from using public funds to retain an executive branch (or legislative branch) lobbyist, although these agencies may use full-time employees as lobbyists. [Sec. 11.062, Fla. Stat.]

Online registration and filing is available at www.floridalobbyist.gov. Additional information about the executive branch lobbyist registration system may be obtained by contacting the Lobbyist Registrar at the following address:

Executive Branch Lobbyist Registration
Room G-68, Claude Pepper Building
111 W. Madison Street
Tallahassee, FL 32399-1425
Phone: 850/922-4990

IX. WHISTLE-BLOWER'S ACT

In 1986, the Legislature enacted a “Whistle-blower’s Act” to protect employees of agencies and government contractors from adverse personnel actions in retaliation for disclosing information in a sworn complaint alleging certain types of improper activities. Since then, the Legislature has revised this law to afford greater protection to these employees.

While this language is contained within the Code of Ethics, the Commission has no jurisdiction or authority to proceed against persons who violate this Act. Therefore, a person who has disclosed information alleging improper conduct governed by this law and who may suffer adverse consequences as a result should contact one or more of the following: the Office of the Chief Inspector General in the Executive Office of the Governor; the Department of Legal Affairs; the Florida Commission on Human Relations; or a private attorney. [Sec. 112.3187 - 112.31895, Fla. Stat.]

X. ADDITIONAL INFORMATION

As mentioned above, we suggest that you review the language used in each law for a more detailed understanding of Florida’s ethics laws. The “Sunshine Amendment” is Article II, Section 8, of the Florida Constitution. The Code of Ethics for Public Officers and Employees is contained in Part III of Chapter 112, Florida Statutes.

Additional information about the Commission's functions and interpretations of these laws may be found in Chapter 34 of the Florida Administrative Code, where the Commission's rules are published, and in The Florida Administrative Law Reports, which until 2005 published many of the Commission's final orders. The Commission's rules, orders, and opinions also are available at www.ethics.state.fl.us.

If you are a public officer or employee concerned about your obligations under these laws, the staff of the Commission will be happy to respond to oral and written inquiries by providing information about the law, the Commission's interpretations of the law, and the Commission's procedures.

XI. TRAINING

Constitutional officers, elected municipal officers, commissioners of community redevelopment agencies (CRAs), commissioners of community development districts, and elected local officers of independent special districts are required to receive a total of four hours training, per calendar year, in the areas of ethics, public records, and open meetings. The Commission on Ethics does not track compliance or certify providers. Officials indicate their compliance with the training requirement when they file their annual Form 1 or Form 6.

Visit the training page on the Commission's website for up-to-date rules, opinions, audio/video training, and opportunities for live training conducted by Commission staff.

MEMO

To: Board of Supervisors

From: James P. Ward

Re: Commission on Ethics Electronic Financial Disclosure Management System ("EFDMS"), Financial Disclosure Forms, and Required Ethics Training (Updated 2025)

TO FILE A FORM 1

To access the Electronic Financial Disclosure Management System ("EFDMS"), visit the login page (<https://disclosure.floridaethics.gov/Account/Login>) and watch the instructional video for directions on how to register/confirm registration.

If you have filed a Form 1 before, click "I am a Filer" and follow the prompts.

Instructions, FAQs, and tutorials are available from the dashboard within EFDMS. Additional assistance can be obtained Monday-Friday from 8:00 a.m. until 5:00 p.m. by contacting the Commission directly.

Ethics Training Requirements:

Pursuant to Section 112.3142, *Florida Statutes*, all Supervisors of a community development district organized and existing under the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, are required to complete four (4) hours of ethics training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

- two (2) hours of ethics law,
- one (1) hour of Sunshine Law; and
- one (1) hour of Public Records law

Supervisors will report their 2025 training when they fill out their Form 1 (Statements of Financial Interests) for the year 2026 by checking a box confirming that they have completed the annual Ethics Training.

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. ETHICS TRAINING IS REQUIRED TO BE COMPLETED BY DECEMBER 31, 2025 FOR THE FORM 1 THAT IS FILED IN 2026.

It is highly recommended that you keep a record of all ethics training used to satisfy the Ethics Training requirements. At present, there is no need to submit a certificate or letter of completion of the Ethics Training. However, the Florida Commission on Ethics ("COE") advises that Supervisors maintain a record in the event they are asked to provide proof of completion of all Ethics Training.

Additionally, you may be solicited by a private organization (Florida Association of Special Districts) – to take their Ethics Training Course on their platform for which there is a fee. **You are NOT required to use their services nor pay the fees they charge.** There are several free online resources and links to resources that Supervisors might find helpful, including free training for the two (2) hour ethics portion and links to outside training(s) which can be used to satisfy the other categories of the Ethics Training. **You may take training from any source you choose.**

1. General Resource: Florida Commission on Ethics – [Training – Ethics \(state.fl.us\)](https://www.state.fl.us/ethics)

2. Free Training Programs:

Ethics law – The COE provides several free training videos (audio/visual or audio only) covering specific ethics law topics. Please note that two (hours” in the category of ethics law are required annually. Pursuant to CEO 13-15, “hours” may be measured in fifty (50) minute increments so you should ensure you satisfactorily complete sufficient programs to satisfy the two-hour ethics requirement if choosing a combination of training videos listed below.

a. State Ethics Laws for Constitutional Officers & Elected Municipal Officers:

Note: Google Chrome web browser will not open – use another web browser.

[Video Tutorial](#)

b. Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation – no audio):

[23-page presentation – no audio](#)

c. Office of the Attorney General 2-hour Audio-only Presentation regarding Public Meetings and Public Records Law:

[Audio presentation – no video](#)

d. Ethics law, Sunshine law, and Public Records law – The Florida League of Cities offers a free four-hour online course which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. Registration is required for this class; however, there is no registration fee.

[FLC Mandated Ethics Workshop](#)

3. Other Training Programs

a. Florida State University’s Florida Institute of Government offers a “4-Hour Ethics Course” which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. The registration fee is \$79.00.

- [4-Hour Ethics Course](#)

- b. **Florida Ethics Institute (FEI)** offers a 4-hour Florida Ethics & Open Government Master Class satisfies the state's annual ethics training requirement mandated by the Code of Ethics for Public Officers and Employees and applicable to elected municipal officers, constitution officers, and others. In accordance with the legal mandate the training consists of two hours of Ethics Law (covering Florida's ethics laws and Art. II, s. 8, Fla. Const.), one hour of Sunshine Law (Ch. 286, F.S.), and one hour of Public Records Law (Ch. 119, F.S.) education. The cost is \$75.00.

- www.floridaethics.org/courses/florida-ethics-law-4-hour-course

RESOLUTION 2026-1

A RESOLUTION RE-DESIGNATING THE OFFICERS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Board of Supervisors of the Esplanade Lake Club Community Development District desire to appoint the below recited person(s) to the offices specified.

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

SECTION 1. DESIGNATION OF OFFICER'S OF THE DISTRICT. The following persons are appointed to the offices shown:

| OFFICE | NAME OF OFFICE HOLDER |
|--------------------------------------|------------------------------|
| CHAIRPERSON | FELIPE GONZALEZ |
| VICE-CHAIRPERSON | |
| ASSISTANT SECRETARY | REBEKAH NORTON |
| ASSISTANT SECRETARY | RYAN FUTCH |
| ASSISTANT SECRETARY | TOMMY DEAN |
| SECRETARY & TREASURER | JAMES P. WARD |

SECTION 2. SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

RESOLUTION 2026-1

A RESOLUTION RE-DESIGNATING THE OFFICERS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

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. PROVIDING FOR AN EFFECTIVE DATE. This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED by the Board of Supervisors of the Esplanade Lake Club Community Development District, Lee County, Florida, this 9th day of October 2025.

ATTEST:

**ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Felipe Gonzalez, Chairperson

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

| | |
|-------------------|---------------------|
| Felipe Gonzalez | Chairperson |
| Valerie McChesney | Vice Chairperson |
| Jeff Lux | Assistant Secretary |
| Ryan Futch | Assistant Secretary |
| Tim Byal | Assistant Secretary |

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.

1 | Page

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

On MOTION made by Felipe Gonzalez, seconded by Jeff Lux, and with all in favor, the May 8, 2025 Regular Meeting Minutes were approved.

FOURTH ORDER OF BUSINESS

PUBLIC HEARINGS

Mr. Ward explained the Public Hearing process noting there were two public hearings, the first related to the Budget itself.

a) FISCAL YEAR 2026 BUDGET

I. Public Comment and Testimony

Mr. Ward called for a motion to open the Public Hearing.

On MOTION made by Tim Byal, seconded by Felipe Gonzalez, and with all in favor, the Public Hearing was opened.

Mr. Ward noted there were no members of the public present in person. He asked if there were any members of the public present via audio or video with any questions; there were none. He called for a motion to close the public hearing.

On MOTION made by Tim Byal, seconded by Ryan Futch, and with all in favor, the Public Hearing was closed.

II. Board Comment

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

III. Consideration of Resolution 2025-8, a resolution of the Board of Supervisors adopting the Annual Appropriation and Budget for Fiscal Year 2026

Mr. Ward called for a motion.

On MOTION made by Felipe Gonzalez, seconded by Jeff Lux, and with all in favor, Resolution 2025-8 was adopted, and the Chair was authorized to sign.

b) FISCAL YEAR 2026 IMPOSING SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL, PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE

Mr. Ward indicated this public hearing set into place the assessment rates and certified an assessment roll.

I. Public Comment and Testimony

Mr. Ward called for a motion to open the Public Hearing.

On MOTION made by Jeff Lux, seconded by Felipe Gonzalez, and with all in favor, the Public Hearing was opened.

Mr. Ward noted there were no members of the public present in person. He asked if there were any members of the public present via audio or video with any questions; there were none. He called for a motion to close the public hearing.

On MOTION made by Tim Byal, seconded by Jeff Lux, and with all in favor, the Public Hearing was closed.

II. Board Comment

Mr. Ward noted Resolution 2025-9 set the assessment rate and certified the assessment roll. He asked if there were any questions from the Board; there were none.

III. Consideration of Resolution 2025-9, 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

Mr. Ward called for a motion.

On MOTION made by Felipe Gonzalez, seconded by Jeff Lux, and with all in favor, Resolution 2025-9 was adopted, and the Chair was authorized to sign.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2025-10

Consideration of Resolution 2025-10, a resolution of the Board of Supervisors designating dates, time, and location for regular meetings of the Board of Supervisors for Fiscal Year 2026

Mr. Ward noted the meeting dates would be the second Thursday of each month at 11:00 a.m. at the offices of Atwell Engineering, 28100 Bonita Grande Drive, Bonita Springs, Florida

34135. He noted the Resolution allowed the CDD to advertise all meetings once in September, it did not bind the Board to the use of these dates, it simply set the dates, time, and location; the dates, time or location could be changed and readvertised at the discretion of the Board. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Tim Byal, seconded by Jeff Lux, and with all in favor, Resolution 2025-10 was adopted, and the Chair was authorized to sign.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2025-11

Consideration of Resolution 2025-11, a Resolution of the Board of Supervisors of the Esplanade Lake Club Setting Terms for Capital Improvement Revenue Bonds Series 2025 and Confirming Supplemental Reports and Assessments

Mr. Ward stated this resolution conformed the issuance of the 2025 bonds to the record. He stated the issuance of the bonds was authorized which were preliminarily based on the terms at the time; now that the bonds were finalized and issued, this resolution brought down the original resolution to the specific terms of the bonds issued for 2025.

Mr. Wes Haber noted the substance of the resolution was in the exhibits where the methodology, the engineer's report and the specific terms of the bonds were located.

Mr. Lux asked if this was the final step.

Mr. Ward responded the bonds were already issued; this just conformed the preliminary authorization to the actual funding terms. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Felipe Gonzalez, seconded by Tim Byal, and with all in favor, Resolution 2025-11 was adopted, and the Chair was authorized to sign.

SEVENTH ORDER OF BUSINESS

Staff Reports

I. District Attorney

Mr. Wes Haber: We have been provided with an update by Atwell Support for the District's acquisition of utility improvements and stormwater improvements. We are reviewing those and because this project is complete, we anticipate getting all of the improvements, all easements, all property and payments for those improvements soon, certainly before the end of the month.

II. District Engineer

188 No report.

189
190 **III. District Asset Manager**

191
192 No report.

193
194 **IV. District Manager**

195 **a) Supervisor of Elections Qualified Elector Report as of April 15, 2025**

196 **b) Special District Reporting: Goals and Objectives for Fiscal Year 2026**

197 **c) Important Board Meeting Dates for Balance of Fiscal Year 2025**

198 **1. July 1, 2025 - Commission on Ethics filing deadline (Form 1 Financial Disclosure)**

199 **d) Financial Statements for period ending April 30, 2025 (unaudited)**

200 **e) Financial Statements for period ending May 31, 2025 (unaudited)**

201
202 Mr. Ward reminded the Board to file Form 1 by July 1, 2025. He recommended
203 the Board Members use personal email addresses as opposed to work emails to
204 file Form 1 just in case they leave Taylor Morrison for any reason. He reminded
205 the Board to complete the ethics training requirement for 2025 before
206 December 31, 2025. He noted ethics training was an annual requirement. He
207 stated it was four hours total, and he would send out links to free training
208 modules. He explained how ethics training done last year was for this year's
209 Form 1, and this year's training was for next year's Form 1 filing. He stated as of
210 April 15th this year the District had 1,115 registered voters in the District. He
211 noted the transition to a qualified elector Board had already begun. He stated
212 two seats would be up for election in 2026 (Ryan Futch and Valerie McChesney's
213 seats). He discussed the election process.

214
215 Ms. Valerie McChesney asked if her seat was replaced next year, was she still
216 required to complete the ethics training.

217
218 Mr. Ward responded in the affirmative. He explained Ms. McChesney would be
219 required to file a Form 1 by July 1, 2026 and July 1, 2027, which was why she
220 also needed to make sure her email address was her personal email address;
221 once she was off the Board, she still needed to receive the email from the Ethics
222 Commission so she could file her Form 1. He stated there were monetary
223 penalties if you did not file your Form 1. He stated the last thing he had was the
224 performance measures and standards. He noted these were the same as they
225 were last year and were self-reporting; the Board only had to post these on its
226 website. He asked if there were any questions; hearing none, he called for a
227 motion to approve the goals and objectives.

228
229 **On MOTION made by Tim Byal, seconded by Jeff Lux, and**
230 **with all in favor, the goals and objectives were approved.**

231
232
233 **EIGHTH ORDER OF BUSINESS**

Public Comments

Public Comments: - Public comment period is for items NOT listed on the agenda, and comments are limited to three (3) minutes per person and assignment of speaking time is not permitted; however, the Presiding Officer may extend or reduce the time for the public comment period consistent with Section 286.0114, Florida Statutes

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

NINTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Ward asked if there were any questions or comments from the Board.

Mr. Lux asked if the Lake Use Committee and budgetary things such as fish stocking and lake management were related.

Mr. Ward: The fish stocking program we have in place is handled internally by both CDDs, the CDD in Miromar Lakes and Esplanade Lake Club. I don't interact with the Lake Use Committee on any matter related to that. They should not be doing fish stocking or anything of that nature.

Discussion ensued regarding fish stocking done by Miromar; fish stocking done by the HOA; how to ensure there was no double stocking of fish through communication.

Mr. Ward: We have limited our work to fish restocking and making those two lakes healthy again. But we do not interact with the Lake Use Committee. In Miromar I do know Erin and that group interacts with the Lake Use Committee and I think you guys -

Mr. Felipe Gonzalez: Adam does. Adam is our HOA manager. Not the property manager, but the Taylor Morrison manager through the HOA.

Discussion continued about the HOA's work on the lake, and the Lake Use Committee being formed as a legal requirement.

Mr. Ward: I don't really know what the Lake Use Committee does.

Mr. Felipe Gonzalez stated the HOA was handling it in Miromar because the HOA had more communication with the residents.

Mr. Ward: Once in a while I will get questions from the Lake Use Committee, either through Erin or through Adam about buoys or things of that nature, but it's pretty unusual I will get a question. Once in a blue moon they will ask my team what they are doing about the fish restocking, but it's not often.

Mr. Lux: But the fish restocking or other things to maintain the pond, that does come to the CDD, or at least the CDD is the one that pays for it.

Mr. Ward: We do it. We actually do the work and pay for all of it.

283 *Mr. Byal: How is it distributed between the two CDDs?*

284

285 *Mr. Ward: It's based on unit counts, so we just picked up a little extra share because we added*
286 *the FGCU units to the mix. It's like a 60/40 split. Miromar pays 60, you guys pay 40. Your unit*
287 *counts are much lower than Miromar.*

288

289 *Mr. Lux: How do we establish the chain of responsibility? If the Lake Use Committee says, "I*
290 *want to put 10,000 more fish in the lake," who would they go to for approval?*

291

292 *Mr. Ward: They would need to go to both CDDs, and we would make that decision.*

293

294 *Mr. Lux: But they are not on any CDD agenda. There's no forum for them to communicate*
295 *through email or anything.*

296

297 *Mr. Ward: Generally, it's been done through the HOA.*

298

299 *Mr. Lux: So, that's the right way to do it. The HOA representatives would come to the CDD*
300 *and say this is our plan, do you have money for it? And still let you do the work and manage it*
301 *and pay for it. How would they make a recommendation to you?*

302

303 *Mr. Ward: They would have to come to me as the manager, and I would work with them.*

304

305 *Mr. Byal: I think the Miromar HOA still does things independently.*

306

307 *Mr. Ward: All HOAs do.*

308

309 *Mr. Byal commented the Miromar HOA works on the cane toad and midge fly problem which*
310 *are both water related.*

311

312 *Mr. Ward stated the Miromar HOA no longer did anything regarding cane toad and midge fly*
313 *control. He said the CDD was handling these issues exclusively. He noted on the Esplanade*
314 *side the CDD has not had any issues with cane toads or midge flies, but on the Miromar side*
315 *the CDD was doing a lot of cane toad and midge fly control.*

316

317 *Mr. Byal stated the HOA on the Esplanade side was doing cane toad control.*

318

319 *Mr. Ward stated he would have to look into that.*

320

321 *Mr. Lux asked if there were water reports which reported on the number of fish in the lakes*
322 *and the condition of the water.*

323

324 *Mr. Ward: I get an operations report on a monthly basis. It is in the Agenda Package. I don't*
325 *normally go through those with you.*

326

327 *Mr. Lux: Okay I will go through the Agenda Package.*

328

329 *Discussion ensued regarding the water quality report.*

330

Mr. Ward indicated he would include the water quality report in the monthly agendas. He asked if there were any additional questions; there were none.

TENTH ORDER OF BUSINESS**Adjournment**

Mr. Ward adjourned the meeting at approximately 11:22 a.m.

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

Esplanade Lake Club Community Development
District

James P. Ward, Secretary

Felipe Gonzalez, Chairperson

RESOLUTION 2026-2

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT, ADOPTING THE ALTERNATIVE INVESTMENT GUIDELINES FOR INVESTING PUBLIC FUNDS IN EXCESS OF AMOUNT NEEDED TO MEET CURRENT OPERATING EXPENSES, IN ACCORDANCE WITH SECTION 218.415(17), FLORIDA STATUTES; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Esplanade Lake Club Community Development District ("**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 Board of supervisors, hereinafter referred to as the "**Board**" of the District is required to adopt an investment policy in accordance with Section 218.415, *Florida Statutes*, and

WHEREAS, the Board desires to adopt the alternative investment guidelines for the investment of public funds in excess of amounts needed to meet current operating expenses, in accordance with Section 218.415, *Florida Statutes*.

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

SECTION 1. ALTERNATIVE INVESTMENT GUIDELINES. The District hereby adopts the alternative investment guidelines for the investment of public funds in excess of the amounts needed to meet current operating expenses, in accordance with Section 218.415(17), *Florida Statutes*.

The District may invest in the following instruments and may divest itself of investments, at prevailing prices or rates:

- a) The Local Government Surplus Trust Fund, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1969, as provided in Section 163.01, *Florida Statutes*.
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency.
- c) Interest-bearing time deposits or savings accounts in qualified public depositories, as defined in Section 280.02, *Florida Statutes*.
- d) Direct obligations of the U. S. Treasury.

RESOLUTION 2026-2

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT, ADOPTING THE ALTERNATIVE INVESTMENT GUIDELINES FOR INVESTING PUBLIC FUNDS IN EXCESS OF AMOUNT NEEDED TO MEET CURRENT OPERATING EXPENSES, IN ACCORDANCE WITH SECTION 218.415(17), FLORIDA STATUTES; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

To the extent that the above referenced instruments are amended in Section 218.415(17) the prevailing investments outlined in Section 418.415(17) shall govern.

SECTION 2. LIQUIDITY PROVISIONS. Securities listed in paragraphs c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

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

PASSED AND ADOPTED by the Board of Supervisors of the Esplanade Lake Club Community Development District, Lee County, Florida, this 9th day of October 2025.

ATTEST:

**ESPLANADE LAKE CLUB COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Felipe Gonzalez, Chairperson

RESOLUTION 2026-3

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT
DISTRICT AMENDING THE EXISTING AGREEMENT WITH
CALVIN, GIORDANO & ASSOCIATES, INC., WITH A REVISED
AGREEMENT FOR ASSET MANAGEMENT SERVICES BY AND
BETWEEN THE DISTRICT AND CALVIN, GIORDANO &
ASSOCIATES, INC., TO PROVIDE FOR AN HOURLY RATE
BASIS FOR SERVICES; PROVIDING FOR CONFLICT;
PROVIDING FOR SEVERABILITY AND PROVIDING AN
EFFECTIVE DATE.**

RECITALS

WHEREAS, the Esplanade Lake 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 has the responsibility for operating and/or maintaining certain public facilities in accordance with Chapter 190 F.S. including, without limitation, storm water management system (lakes and drainage system), conservation areas, landscaping and irrigation system and such other services that may be added during the term of this Agreement and within and outside the District's boundaries (collectively, "CDD Facilities");

WHEREAS, the District from time-to-time contracts certain independent contractors to perform maintenance work on the CDD Facilities ("CDD Maintenance Contractors"); and

WHEREAS, the District desires to employ Contractor to manage and oversee the CDD Facilities and the CDD Maintenance Contractors, and otherwise provide the Services ("Services") described in **Exhibit A**, attached hereto and made a part hereof; and

WHEREAS, the District entered into an Agreement for Field Maintenance Oversight Services on November 19, 2020, and desires to amend the existing Agreement with Calvin, Giordano & Associates, Inc., with the revised Agreement for Asset Management Services ("**Exhibit A**"); and

WHEREAS, the Contractor shall provide the Services subject to certain reporting requirements and other oversight by the District's Manager, JP Ward & Associates, LLC ("District Manager"), as set forth in the Agreement; and

WHEREAS, the Contractor has represented that it can continue to provide such Services as required by the District.

RESOLUTION 2026-3

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT AMENDING THE EXISTING AGREEMENT WITH CALVIN, GIORDANO & ASSOCIATES, INC., WITH A REVISED AGREEMENT FOR ASSET MANAGEMENT SERVICES BY AND BETWEEN THE DISTRICT AND CALVIN, GIORDANO & ASSOCIATES, INC., TO PROVIDE FOR AN HOURLY RATE BASIS FOR SERVICES; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

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

SECTION 1. RECITALS. That the above recitals are true and correct and are incorporated by reference.

SECTION 2. SERVICES. The Contractor agrees to continue to provide general asset management services, as authorized by the District Manager. Contractor shall solely be responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District. The Contractors services under the Agreement grants the right for the Contractor to enter onto the District property that is the subject of said Agreement, and for those purposes described in said Agreement.

SECTION 3. TERM. The District engages Contractor as an independent contractor and Contractor accepts such engagement for the term beginning on **October 1, 2025**. Said Agreement shall be continuing in nature unless and until terminated in accordance with the terms of said Agreement.

SECTION 4. PROVIDING FOR AN EFFECTIVE DATE. This Resolution shall become effective immediately upon passage, and upon full execution of said Agreement, it shall amend and replace that certain prior Agreement for Field Maintenance Oversight Services as of October 1, 2025.

PASSED AND ADOPTED by the Board of Supervisors of the Esplanade Lake Club Community Development District, Lee County, Florida, this 9th day of October 2025.

ATTEST:

**ESPLANADE LAKE CLUB COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Felipe Gonzalez, Chairperson

Exhibit A: Agreement for Asset Management Services

AGREEMENT FOR ASSET MANAGEMENT SERVICES

THIS AGREEMENT FOR ASSET MANAGEMENT SERVICES ("**Agreement**") is made and entered into to be effective the 9th day of October, 2025 ("**Effective Date**"), and is by and between **ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special purpose government established pursuant to Chapter 190, *Florida Statutes*, being situated in Lee County Florida ("**District**"), and **CALVIN, GIORDANO & ASSOCIATES, INC.**, a Florida corporation ("**Contractor**"). District and Contractor are sometimes referred to herein collectively as the "**Parties**" and individually as a "**Party**".

WITNESSETH:

WHEREAS, District has the responsibility for operating and/or maintaining certain public facilities in accordance with Chapter 190 F.S. including, without limitation, storm water management system (lakes and drainage system), conservation areas, landscaping and irrigation system and such other services that may be added during the term of this Agreement and within and outside the District's boundaries (collectively, "**CDD Facilities**"); and

WHEREAS, District from time to time contracts certain independent contractors to perform maintenance work on the CDD Facilities ("**CDD Maintenance Contractors**"); and

WHEREAS, District desires to employ Contractor to manage and oversee the CDD Facilities and the CDD Maintenance Contractors, and otherwise provide the Services ("**Services**") described in **Exhibit A**, attached hereto and made a part hereof; and

WHEREAS, Contractor shall provide the Services subject to certain reporting requirements and other oversight by the District's Manager, JPWard & Associates, LLC ("**District Manager**"), as set forth more fully herein; and

WHEREAS, Contractor has represented that it can provide such Services as required by District.

NOW THEREFORE, for good and valuable consideration, including the mutual benefits provided to each Party by this Agreement, receipt and sufficiency of which are acknowledged by the Parties, it is mutually agreed by and between the Parties as follows:

1. RECITALS. The above recitals are true and correct and are incorporated by reference.

2. DISTRICT MANAGER. Contractor shall report to the District Manager, and shall be subject to the reporting requirements and other oversight by the District Manager as set forth in this Agreement. The Contractor shall have no authority to contract on behalf of the District or have access to District funds.

3. SERVICES. The Contractor agrees to provide general asset management services, as authorized by the District Manager. (i) using its best skill and judgment and in accordance with generally accepted professional standards, and (ii) in compliance with all applicable federal, state, county, municipal, building and zoning, land use, environmental, public safety, non-discrimination and disability accessibility laws, codes, ordinances, rules and regulations, permits and approvals, including, without limitation, all professional registration (both corporate and individual) for all required basic disciplines that it shall perform. While providing the Services, the Contractor shall assign such staff as may be required, and such staff shall be responsible for coordinating,

AGREEMENT FOR ASSET MANAGEMENT SERVICES

expediting, and controlling all aspects to assure completion of the Services. Contractor represents that the Services are sufficient to ensure that the CDD Facilities are being operated in a manner consistent with applicable permits and approvals, if any. Contractor shall solely be responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District. This Agreement grants to Contractor the right to enter the District property that is the subject of this Agreement, and for those purposes described in this Agreement. In addition to and as part of the Services set forth on **Exhibit A**, the Contractor shall provide the following Services:

- a. **Asset Manager & Asset Manager Staff** - Contractor shall identify a primary field operations manager ("**Asset Manager**") to provide the Services, and may also hire one or more individuals and/or subcontractors (together, "**Asset Manager Staff**") to work under the direction of the Asset Manager.

The District Manager shall, in its sole discretion, have the right to approve or disapprove of any candidates for Asset Manager, and to have the Asset Manager and/or any Asset Manager Staff members removed upon sixty (60) days prior written notice to the Contractor. CGA shall have and maintain the sole responsibility for and control of its personnel. Unless otherwise waived by the District, Contractor shall provide no less than three (3) candidates for the District Manager to review for the Asset Manager position. In the event District Manager disapproves of any Asset Manager candidate proposed by Contractor, Contractor shall select either from any approved candidates or submit additional candidates for the District Manager to review. The District Manager shall have the right to approve any replacement of the Asset Manager by Contractor in the same manner described above; provided, however, that prior to any such final appointment of a replacement Asset Manager, Contractor may employ an interim person in said manager position.

- b. **Management of Vendors** - Contractor shall manage, direct, coordinate, oversee and monitor all of the vendors that are performing services on any CDD Facilities as directed by District Manager from time to time.
- c. **Investigation of Claims/Damage** - Contractor shall promptly investigate and make a full written report as to all accidents or claims for damage relating to the ownership, operation and maintenance of the CDD Facilities and the estimated cost of repair.

4. COMPENSATION; PAYMENT. As compensation for the Services described in this Agreement, District agrees and covenants to pay Contractor certain professional fees ("**Professional Fees**") for its full and faithful performance of the Services herein. The current schedule for Professional Fees is set forth on **Exhibit A** attached hereto and made a part hereof. If requested by the District, Contractor shall provide the District with written updates of the rate schedule. The Professional Fees shall be payable in equal monthly installments at the beginning of each month, and the amount of said Professional Fees.

The Contractor shall maintain records conforming to usual accounting practices. Further, the Contractor agrees to render monthly invoices to the District, in writing, which shall be delivered or mailed to the District by the fifth (5th) day of the next succeeding month. Each monthly invoice shall contain, at a minimum, the District's name, the Contractor's name, the invoice date, an invoice number, an itemized listing of all costs billed on the invoice with a description of each sufficient for the District to approve each cost, the time frame within which the services were provided, and the

AGREEMENT FOR ASSET MANAGEMENT SERVICES

address or bank information to which payment is to be remitted. Consistent with Florida's Prompt Payment Act, Section 218.70 et al. of the Florida Statutes, these monthly invoices are due and payable within forty-five (45) days of receipt by the District.

Costs and Expenses - District shall pay or reimburse Contractor for actual costs which may be incurred by Contractor in the performance of the Services and its obligations, duties and undertakings for District.

5. TERM. District engages Contractor as an independent contractor and Contractor accepts such engagement for the term beginning on October 1, 2025. This Agreement shall be continuing in nature unless and until terminated in accordance with the terms of this Agreement.

6. TERMINATION. District agrees that Contractor may terminate this Agreement with or without cause by providing ninety (90) days written notice of termination to District; provided, however, that District shall be provided a reasonable opportunity to cure any breach under this Agreement by District. District may terminate this Agreement with or without cause. District may terminate this Agreement immediately with cause by providing written notice of termination to Contractor. District shall provide sixty (60) days written notice of termination without cause. Upon any termination of this Agreement, Contractor's sole remedy shall be payment for all work and/or services rendered up until the effective termination of this Agreement, subject to whatever claims or off-sets District may have against Contractor. Contractor shall be paid for services rendered up through the date of termination. All obligations arising under this Agreement shall be null and void as of the termination date, except for Contractor's obligations to turn over all District books, records, or other property (including, without limitation, data stored electronically) in Contractor's possession which relate directly or indirectly to District.

7. INDEPENDENT CONTRACTOR. This Agreement does not create an employee/employer relationship between the Parties. It is the intent of the Parties that Contractor is an independent contractor under this Agreement and not District's employee for all purposes, including but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the State Workers' Compensation Act, and the State unemployment insurance law. Contractor shall retain sole and absolute discretion in the judgment of the manner and means of carrying out Contractor's activities and responsibilities hereunder provided, further that administrative procedures applicable to the Services performed shall be those of Contractor, which policies of Contractor shall not conflict with District, or other government policies, rules or regulations relating to the use of Contractor's funds provided by this Agreement. Contractor agrees that it is a separate and independent enterprise from District, that it has full opportunity to find other business, that it has made its own investment in its business, and that it will utilize the skill necessary to perform the work. This Agreement shall not be construed as creating any joint employment relationship between Contractor and District and District will not be liable for any obligation incurred by Contractor, including but not limited to unpaid minimum wages and/or overtime premiums. Contractor shall not incur expenses on behalf of District, enter into any contract on behalf of District, either written or oral, or in any other way, attempt to obligate or bind District. Instead, all contracts shall be submitted to the District Manager for approval and execution. Subject to the preceding provision, District hereby appoints Contractor as its agent for the performance of the Services.

AGREEMENT FOR ASSET MANAGEMENT SERVICES

8. COMPLIANCE WITH LAW. In providing the Services, Contractor shall comply with all applicable laws, rules, and regulations, including but not limited to all orders or requirements affecting the District property placed thereon by any governmental authority having jurisdiction.

9. PERMITS AND LICENSES. All permits or licenses necessary for the Contractor to perform under this Agreement shall be obtained and paid for by the Contractor.

10. INSURANCE. Contractor shall maintain throughout the term of this Agreement the insurance listed below:

- a. Workers' Compensation insurance on behalf of all employees who are to provide a service under this Contract, as required under applicable Florida law and Employer's Liability with limits of not less than \$100,000 per employee per accident, \$500,000 disease aggregate, and \$100,000 per employee per disease.
- b. Commercial General Liability insurance on comprehensive basis including but not limited to bodily injury, property damage, contractual, products and completed operations, and personal injury with limits of not less than (1,000,000.00) per occurrence, (\$2,000,000.00) aggregate covering all work performed under this Agreement.
- c. Contractual liability insurance covering all liability arising out of the terms of this Agreement.
- d. Automobile liability insurance for bodily injury and property damage, including all vehicles owned, leased, hired and non-owned vehicles with limits of not less than (\$1,000,000.00) combined single limit covering all work performed under this Agreement.

District shall be named as an additional insured on the commercial general liability policy and the policy shall be endorsed that such coverage shall be primary to any similar coverage carried by District. Certificates of insurance acceptable to District shall be filed by Contractor with District prior to the commencement of the Services. Said certificate shall clearly indicate type of insurance, amount and classification in strict accordance with the foregoing requirements. These certificates shall contain a provision that coverage afforded under Contractor's policies will not be cancelled until at least thirty (30) days prior written notice has been given to District by certified mail. All insurance policies required of Contractor shall be issued by a company authorized to do business under the laws of the State of Florida, with a minimum A.M. Best Rating of "A". The acceptance by District of any Certificate of Insurance does not constitute approval or agreement by District that the insurance requirements have been satisfied or that the insurance policy shown on the Certificate of Insurance is in compliance with the requirements of this Agreement. Should at any time Contractor fail for any or no reason to maintain the insurance coverage required, District may immediately terminate this Agreement. If the initial or any subsequently issued certificate of insurance expires prior to the completion of the Services, Contractor shall furnish to District renewal or replacement certificate(s) of insurance not later than thirty (30) calendar days prior to the date of their expiration.

NOTWITHSTANDING ANY PROVISION OF THE AGREEMENT TO THE CONTRARY, IN NO EVENT SHALL THE TOTAL AGGREGATE LIABILITY OF CONTRACTOR UNDER THIS

AGREEMENT FOR ASSET MANAGEMENT SERVICES

AGREEMENT EXCEED THE MINIMUM AVAILABLE LIMITS OF INSURANCE COVERAGE REQUIRED UNDER THIS AGREEMENT.

11. INDEMNIFICATION. The Contractor agrees, to the fullest extent permitted by law, to indemnify, and hold harmless the District, and its officers and employees, from liabilities, damages, losses, and costs, including, but not limited to, reasonable attorneys' fees, to the extent caused by the negligence, recklessness, or intentionally wrongful conduct of the Contractor and other persons employed or utilized by the Contractor in the performance of this Agreement. To the extent that a maximum limit for indemnification is required by law, and not otherwise set forth in the Agreement, the indemnification limits shall be the greater of the limits of the insurance amounts set forth in the Agreement or Two Million Dollars (\$2,000,000), which amounts, Contractor agrees are reasonable and enforceable, and were included as part of the bid documents. The Contractor's obligations are intended to be consistent with all provisions of applicable law, and to the extent found inconsistent by a court of competent jurisdiction, shall be deemed reformed such that the obligations extend to the maximum limits of the law. Contractor agrees and covenants that nothing herein shall constitute or be construed as a waiver of the District's sovereign immunity pursuant to Section 768.28, *Florida Statutes*.

PURSUANT TO FLORIDA STATUTES SECTION 558.0035(2013), AN INDIVIDUAL EMPLOYEE OR AGENT MAY NOT BE HELD INDIVIDUALLY LIABLE FOR NEGLIGENCE.

12. DEFAULT; THIRD-PARTY INTERFERENCE. A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages, injunctive relief, and/or specific performance. The District shall be solely responsible for enforcing its rights under this Agreement against any interfering third party. Nothing contained herein shall limit or impair the District's right to protect its rights from interference by a third-party to this Agreement.

13. ATTORNEY'S FEES. In the event that either the District or Contractor is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

14. ENTIRE AGREEMENT. This instrument shall constitute the final and complete expression of the agreement between the parties hereto relating to the subject matter of this Agreement.

15. AMENDMENTS. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both parties hereto.

16. NOTICES. All notices, requests, consents, and other communications under this Agreement ("**Notices**") shall be in writing and shall be hand delivered, mailed by Overnight Delivery, email or First Class Mail, postage prepaid, to the parties, at the addresses listed below. Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for Contractor may deliver Notice on behalf of the District and

AGREEMENT FOR ASSET MANAGEMENT SERVICES

Contractor. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days' written notice to the parties and addressees set forth herein.

IF TO DISTRICT:

Esplanade Lake Club Community Development District
c/o JP Ward and Associates, LLC
2301 Northeast 37th Street
Ft. Lauderdale, Florida, 33308

IF TO CONTRACTOR:

Calvin, Giordano & Associates, Inc.
Attn: Christopher Giordano
c.giordano@safebuilt.com
1800 Eller Drive, Suite 600
Fort Lauderdale, Florida 33316

17. THIRD-PARTY BENEFICIARIES. This Agreement is solely for the benefit of the District and Contractor and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third-party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the District and Contractor any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and Contractor and their respective representatives, successors, and assigns.

18. ASSIGNMENT. Neither the District nor Contractor may assign this Agreement or any monies to become due hereunder without the prior written approval of the other, which approval shall not be unreasonably delayed or withheld. Any purported assignment without such written approval shall be void.

19. CONTROLLING LAW; VENUE. This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida. The parties agree that venue for any action arising hereunder shall be in a court of appropriate jurisdiction in the County in which the District is located.

20. PUBLIC RECORDS. Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to section 119.0701, *Florida Statutes*. Contractor acknowledges that the designated public records custodian for the District is the District's Manager ("**Public Records Custodian**"). Among other requirements and to the extent applicable by law, Contractor shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the

AGREEMENT FOR ASSET MANAGEMENT SERVICES

duration of the contract term and following the contract term if Contractor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Contractor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Contractor, Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS, C/O JPWARD & ASSOCIATES, LLC, 2301 N.E. 37TH STREET, FORT LAUDERDALE, FLORIDA 33308, JIMWARD@JPWARDASSOCIATES.COM, (954) 658-4900.

21. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement or any part of this Agreement not held to be invalid or unenforceable.

22. HEADINGS. The descriptive headings in this Agreement are for convenience only and shall not control nor affect the meaning or construction of any of the provisions of this Agreement.

23. NEGOTIATIONS AT ARM'S LENGTH. This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement and received, or had the opportunity to receive, the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, all parties are deemed to have drafted, chosen, and selected the language, and the doubtful language will not be interpreted or construed against any party.

24. LIMITATIONS ON LIABILITY. Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in section 768.28, *Florida Statutes*, or other statute or law, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

25. SCRUTINIZED COMPANIES. Contractor certifies that it is not in violation of section 287.135, *Florida Statutes*, and is not prohibited from doing business with the District under Florida law, including but not limited to Scrutinized Companies with Activities in Sudan List or Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List. If Contractor is found to have submitted a false statement, has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria, or is now or in the future on the Scrutinized Companies that Boycott Israel List, or engaged in a boycott of Israel, the District may immediately terminate this Agreement.

AGREEMENT FOR ASSET MANAGEMENT SERVICES

26. E-VERIFY. Contractor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, to the extent required by Florida Statute, Contractor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees and shall comply with all requirements of Section 448.095, *Florida Statutes*, as to the use of subcontractors. The District may terminate the Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.091, *Florida Statutes*. By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

27. CONFLICTS. In the event that there are any conflicts between the terms of this Agreement and its exhibits, the terms of this Agreement shall control.

28. AUTHORIZATION. The execution of this Agreement has been duly authorized by the appropriate body or official of both parties hereto, both parties have complied with all the requirements of law, and both parties have full power and authority to comply with the terms and provisions of this Agreement.

29. E-SIGNATURE; COUNTERPARTS. This Agreement may be executed by electronic signature, and in any number of counterparts; however, all such counterparts together shall constitute but one and the same instrument.

30. REPLACEMENT OF PRIOR AGREEMENT. Upon full execution of this Agreement, it shall amend and replace that certain prior Agreement for Field Maintenance Oversight Services as of the Effective Date.

[CONTINUED ON NEXT PAGE]

AGREEMENT FOR ASSET MANAGEMENT SERVICES

The Parties execute this Agreement and further agree that it shall take effect as of the date first written above.

Esplanade Lake Club Community
Development District

James P. Ward, Secretary

Felipe Gonzalez, Chairperson

Calvin, Giordano & Associates, Inc.



Name: David Stambaugh
Its: Vice President

AGREEMENT FOR ASSET MANAGEMENT SERVICES

**FEE SCHEDULE
EXHIBIT "A"**

CGA



Calvin, Giordano & Associates, Inc.

A **SAFEbuilt** COMPANY

PROFESSIONAL FEE SCHEDULE - 2025 RATES

| | |
|--------------------------------|-------|
| Principal | \$270 |
| Contract Administrator | \$250 |
| Project Coordinator | \$126 |
| Executive Assistant / Clerical | \$93 |

ENGINEERING

| | |
|------------------------------|-------|
| Director, Engineering | \$242 |
| Sr. Project Manager | \$211 |
| Project Manager | \$192 |
| Sr. Engineer | \$194 |
| Project Engineer | \$169 |
| Engineer | \$144 |
| Jr. Engineer | \$126 |
| Senior CADD Tech | \$146 |
| CADD Technician | \$124 |
| Permit Administrator | \$118 |
| Engineering Plan Review | \$192 |
| Certified Floodplain Manager | \$169 |

LANDSCAPE ARCHITECT

| | |
|----------------------------------|-------|
| Director, Landscape Architect | \$242 |
| Senior LA/Urbanist | \$194 |
| Environmental Administrator | \$161 |
| Environmental Specialist | \$134 |
| Environmental Assistant | \$124 |
| Landscape Architect/Urbanist | \$178 |
| Senior CADD Tech | \$146 |
| CADD Technician | \$124 |
| Landscape Inspector/Arborist | \$134 |
| Landscape Plan Reviewer | \$183 |
| Jr. Landscape Architect/Urbanist | \$161 |
| Landscape Designer | \$134 |
| Jr. Landscape Designer | \$119 |
| Landscape Analyst | \$87 |

SURVEYING

| | |
|----------------------------|-------|
| Director, Surveying | \$242 |
| Senior Registered Surveyor | \$191 |
| Survey Crew | \$177 |
| Registered Surveyor | \$171 |
| Survey Coordinator | \$137 |
| CADD Technician | \$124 |
| 3D Laser Scanner | \$484 |
| G.P.S. Survey Crew | \$213 |

EXPERT WITNESS

| | |
|------------------------------|-------|
| Principal | \$427 |
| Registered Engineer/Surveyor | \$362 |
| Project Engineer | \$296 |

INDOOR AIR QUALITY SERVICES

| | |
|-----------------------------|-------|
| Sr. Environmental Scientist | \$161 |
| Environmental Scientist | \$134 |

CONSTRUCTION

| | |
|----------------------------------|-------|
| Director, Construction | \$242 |
| Sr. Project Engineer (CEI) | \$217 |
| Project Administrator (CEI) | \$163 |
| Construction Management Director | \$180 |
| Construction Manager | \$163 |
| Senior Inspector | \$134 |
| ITS Inspector | \$134 |
| Inspector | \$122 |
| Inspector Aide | \$117 |
| Construction Coordinator | \$126 |
| Resident Compliance Specialist | \$122 |

GOVERNMENT SERVICES

| | |
|-----------------------------------|-------|
| Director, Governmental Services | \$242 |
| Director, Code Enforcement | \$189 |
| Director, Building Code | \$189 |
| Project Manager | \$192 |
| Code Enforcement Field Supervisor | \$144 |
| Code Enforcement Field Inspector | \$122 |
| Special Magistrate Clerk | \$93 |
| Building Official | \$149 |
| Building Plans Reviewer | \$128 |
| Building Inspector | \$122 |
| Permit Processor | \$93 |
| Engineering Plan Review | \$192 |
| Certified Floodplain Manager | \$169 |

PLANNING

| | |
|------------------------|-------|
| Director, Planning | \$242 |
| Planning Administrator | \$197 |
| Principal Planner | \$191 |
| Planning Manager | \$191 |
| Senior Planner | \$163 |
| Planner | \$137 |
| Assistant Planner | \$120 |
| Planning Technician | \$93 |
| Grants Administrator | \$197 |
| Grants Coordinator | \$137 |

DATA TECH DEVELOPMENT

| | |
|----------------------------|-------|
| Director, Data Tech Dev. | \$242 |
| GIS Coordinator | \$191 |
| GIS Specialist | \$163 |
| Multi-Media 3D Developer | \$146 |
| GIS Technician | \$126 |
| Sr. Applications Developer | \$242 |
| Applications Developer | \$180 |
| Network Administrator | \$201 |
| System Support Specialist | \$146 |
| IT Support Specialist | \$110 |

Building Code Services
Civil Engineering / Roadway & Highway Design
Coastal Engineering
Code Enforcement
Construction Engineering & Inspection (CEI)
Construction Services
Data Technologies & Development
Electrical Engineering
Engineering
Environmental Services
Facilities Management
Grant Management & Writing
Geographic Information Systems (GIS)
Governmental Services
Indoor Air Quality (IAQ)
Landscape Architecture
Planning
Project Management
Redevelopment & Urban Design
Surveying & Mapping
Transportation & Mobility
Transportation Planning
Water / Utilities Engineering
Website Development

1800 Eller Drive
Suite 600
Fort Lauderdale, FL 33316
Tel: 954.921.7781
Fax: 954.921.8807

www.cgasolutions.com

In addition to the hourly rates listed above, charges will include direct out-of-pocket expenses such as reproduction, overnight mail, and other reimbursables billed at a multiplier of 1.25.

Effective January 1, 2025

FORT LAUDERDALE

MIAMI-DADE

WEST PALM BEACH

CLEARWATER / TAMPA

ESTERO

PORT ST. LUCIE

RESOLUTION 2026-4

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT APPROVING THE CONVEYANCE OF CERTAIN TRACTS ON THE PHASE 2 PLAT; AND ADDRESSING CONFLICTS, SEVERABILITY, AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Esplanade Lake Club Community Development District ("**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 Act authorizes the District to issue bonds for the purposes, among others, of planning, financing, constructing, operating and/or maintaining certain infrastructure within or without the boundaries of the District; and

WHEREAS, the *Esplanade Lake Club Phase 2* Plat was recorded on March 25, 2020 (the "**Phase 2 Plat** "); and

WHEREAS, the District desires to approve the acceptance and recordation of the Quit-Claim Deed attached hereto as **Exhibit A** (the "**Deed**"), pursuant to which those certain Tracts designated O33 and P9 on the Phase 2 Plat were conveyed to the District in fee simple.

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

1. FINDINGS. The recitals as stated above are true and correct and by this reference are incorporated into and form a material part of this Resolution.

2. APPROVAL OF THE DEED. The District hereby approves the acceptance and recordation of the Deed attached hereto as **Exhibit A**, pursuant to which those certain Tracts designated on the Phase 2 Plat as O32 and P9 were conveyed to the District in fee simple.

3. CONFLICTS. If any provision of this Resolution is held to be in conflict with another resolution of the District, the resolutions shall be read to harmony to the extent possible, and, otherwise, the terms of this Resolution shall control with respect to the subject matter addressed herein.

4. SEVERABILITY. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

RESOLUTION 2026-4

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT APPROVING THE CONVEYANCE OF CERTAIN TRACTS ON THE PHASE 2 PLAT; AND ADDRESSING CONFLICTS, SEVERABILITY, AND PROVIDING FOR AN EFFECTIVE DATE.

5. EFFECTIVE DATE. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 9th day of October 2025.

WITNESS:

**THE ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

Exhibit A: Quit Claim Deed

Exhibit A

This instrument was prepared by and
upon recording should be returned to:

KUTAK ROCK LLP
107 WEST COLLEGE AVENUE
Tallahassee, Florida 32301

(This space reserved for Clerk)

QUIT CLAIM DEED

THIS QUIT CLAIM DEED is made as of the _____ day of October, 2025, by and between **Taylor Morrison of Florida, Inc.**, a Florida corporation, whose address for purposes hereof is 28100 Bonita Grande Drive, Suite 102, Bonita Springs, Florida 34135 ("**Grantor**"), and **Esplanade Lake Club Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, whose address is c/o James P. Ward, District Manager, JP Ward & Associates, LLC, 2301 Northeast 37th Street, Ft. Lauderdale, Florida 33308 ("**Grantee**").

(Wherever used herein, the terms "Grantor" and "Grantee" include all of the parties to this instrument, the heirs, legal representatives and assigns of individuals, and the successors and assigns of trustees, partnerships, limited liability companies, governmental entities, and corporations.)

WITNESSETH

THAT GRANTOR, for good and valuable considerations, the receipt and sufficiency of which are hereby acknowledged, does hereby remise, release and quit-claim unto the Grantee forever, all the right, title, interest, claim and demand which the Grantor has in and to the following described lot, piece or parcel of land, situate, lying and being in the County of Lee, State of Florida, and more particularly below ("**Property**"):

Tracts O32 and P9, as identified in Esplanade Lake Club Phase 2 subdivision plat, recorded in the Official Records of Lee County, Florida at Instrument No. 2020000075347.

TOGETHER with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

TO HAVE AND TO HOLD the same in fee simple forever, subject to taxes for the year hereof and subsequent years, as applicable, and all easements, restrictions, reservations, conditions, covenants, limitations and agreements of record. This reference to such matters of record shall not operate to re-impose the same.

IN WITNESS WHEREOF, Grantor has caused these presents to be executed on the day and year first above written.

WITNESS

TAYLOR MORRISON OF FLORIDA, INC., a
Florida corporation

By: _____
Name: _____
Title: _____

Name: _____
Title: _____

By: _____
Name: _____
Title: _____

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me this ____ day of _____, 2025, by _____, as an authorized representative of Taylor Morrison of Florida, Inc., who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

NOTARY PUBLIC, STATE OF FLORIDA

Name: _____
(Name of Notary Public, Printed,
Stamped or Typed as Commissioned)

(NOTARY SEAL)

Note to Examiner: This instrument evidences a conveyance of an interest in unencumbered real estate as a gift and is exempt from Florida documentary stamp tax pursuant to Rule 12B-4.014(2)(a), Florida Administrative Code.

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

**Monthly Asset Manager's Report
September 2025**

Prepared For:

James Ward
District Manager

Prepared By:

Richard Freeman



Calvin, Giordano & Associates, Inc.

A SAFEbuilt® COMPANY

CGA Project No. 20-3967

October 1, 2025

ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT

TABLE OF CONTENTS

I. PURPOSE..... 3

II. CURRENT ASSET UPDATES..... 3

III. LOCATION MAP 7

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

1. Landscaping

- Centerplace Boulevard continues to be mowed weekly and will remain on this schedule through mid-October, after which mowing will transition to a biweekly schedule. Shrub trimming and bed weeding will continue on a weekly basis.
- CDD staff are coordinating with the holiday vendor to install decorations on both monument signs along Centerplace Boulevard.
- The recently installed landscaping at both monuments is doing well, CDD staff will continue to monitor its growth.
- CDD staff are coordinating with an aquatic vendor on installing additional littoral plants along certain lake banks and retention areas.



Newly installed plantings



Current lake conditions



New cord grass

2. Aquatic Maintenance

- Shoreline Weeds: All CDD lakes were treated for torpedo grass and other invasive weeds such as primrose willow, ragweed, and fleabane. All detention areas and wetland areas were also treated this month

- Algae: Treatments for algae from last month were effective and algae is currently at controlled levels.
- Flooding was reported along Venetian Lagoon Drive. Upon investigation by the stormwater vendor, a blockage in the stormwater system was identified as the cause. The vendor proceeded to jet and cleaned all stormwater lines along the roadway. Following this maintenance, full drainage functionality was restored.

3. Cane Toads

- September rainfall triggered an increase in breeding activity across multiple shoreline areas.
- Tadpoles and larvae: Strands were consistently removed from interconnected lakes, with several zones requiring repeat treatments after mid-month storms.
- Juveniles: Young toads were observed along lake banks and landscaped areas following wet evenings.
- Trend: Service demand remained steady throughout September, as recurring strand growth reflected higher overall tadpole pressure compared to August.

4. Fishery Program

- In recent weeks the water levels have risen a fair amount. Vegetation that was reaching the surface is likely underwater again. This vegetation should be treated with herbicides, since as the water level recedes, or the vegetation grows, it will top out again.
- The lake will be mapped again on Monday the 29th. Once the data is received the vendor can make more specific recommendations related to stocking additional Grass Carp. That said, a better approach than adding more Grass Carp at this time will be to treat the vegetation more aggressively with herbicides. Ideally 50 acres of vegetation throughout the lake would be treated with herbicides. This will help to slow the plants momentum, allowing the us to build the Grass Carp population more gradually.

III. LOCATION MAP



Calvin, Giordano & Associates, Inc.

EXCEPTIONAL SOLUTIONS™

1800 Eller Drive, Suite 600 · Fort Lauderdale, FL 33316

(phone) 954.921.7781 · (fax) 954.266.6487

Certificate of Authorization #514

SOLITUDE

LAKE MANAGEMENT



Esplanade Lake Club Waterway Inspection Report

Reason for Inspection: Routine Scheduled

Inspection Date: 2025-07-30

Prepared for:

Esplanade Lake Club CDD
11621 Venetian Lagoon Dr.
Fort Myers, FL 33913

Prepared by:

Mason Maher, Field Operations Manager- Environmental Scientist

Ft. Myers Field Office
[SOLITUDELAKEMANAGEMENT.COM](https://www.solitudelakemanagement.com)
888.480.LAKE (5253)

TABLE OF CONTENTS

| | Pg |
|------------------------------------|----|
| SITE ASSESSMENTS | |
| PONDS 11-2A/13-1/11-4. | 3 |
| PONDS 13-2/13-3/13-4 | 4 |
| PONDS 14-1/14-2/14-3 | 5 |
| PONDS 5/6-1 - 5/6-3 | 6 |
| PONDS 5/6-4 - 5/6-6 | 7 |
| PONDS Ditch CA1 CA2 | 8 |
| PONDS CA3 | 9 |
| MANAGEMENT/COMMENTS SUMMARY | 9 |
| SITE MAP | 11 |

Site: 11-2A**Comments:**

Requires attention

Shoreline is well maintained. Some torpedo grass regrowth observed. Algae growth in corners needs to be treated.

Action Required:

Treat within 7 days

Target:

Surface algae

**Site: 13-1****Comments:**

Normal growth observed

Some torpedo grass observed and will need to be treated. Algae and submerged vegetation are at controlled levels. Bank erosion observed..

Action Required:

Routine maintenance next visit

Target:

Torpedograss

**Site: 11-4A****Comments:**

Normal growth observed

Shoreline grasses and weeds are at controlled levels. Algae is at a controlled level. Minor torpedo grass observed. Bank erosion observed.

Action Required:

Routine maintenance next visit

Target:

Torpedograss



Site: 13-2**Comments:**

Requires attention

Some torpedo grass regrowth.
Algae and submerged vegetation
are at controlled levels. Bank
erosion observed.

Action Required:

Treat within 7 days

Target:

Torpedograss

**Site: 13-3****Comments:**

Normal growth observed

Shoreline weeds torpedo grass
and Algae and submerged
vegetation are at controlled levels.
Spikerush is being maintained.
Water levels low and erosion on
bank present.

Action Required:

Routine maintenance next visit

Target:

Species non-specific

**Site: 13-4****Comments:**

Normal growth observed

Shoreline grasses and weeds are
at controlled levels. Algae and
submerged vegetation are at
controlled levels. Bank erosion
observed.

Action Required:

Routine maintenance next visit

Target:

Species non-specific



Site: 14-1**Comments:**

Requires attention

Shoreline grasses and weeds are at controlled levels. Small amounts of torpedo grass observed. Algae will need to be treated. Bank erosion observed.

Action Required:

Treat within 7 days

Target:

Surface algae

**Site: 14-2****Comments:**

Normal growth observed

Shoreline grasses and weeds are at controlled levels. No algae or submerged vegetation. Bank erosion present.

Action Required:

Routine maintenance next visit

Target:

Species non-specific

**Site: 14-3****Comments:**

Normal growth observed

Shoreline grasses and weeds are at controlled levels. Algae and submerged vegetation are at controlled levels. Small amount of torpedo grass observed.

Action Required:

Routine maintenance next visit

Target:

Torpedograss



Site: 5/6-1**Comments:**

Site looks good

Shoreline is well maintained.
Algae and submerged vegetation
are at controlled levels.

Action Required:

Routine maintenance next visit

Target:

Species non-specific

**Site:** 5/6-2**Comments:**

Normal growth observed

Shoreline is well maintained.
Algae patches will need to be
treated.

Action Required:

Routine maintenance next visit

Target:

Surface algae

**Site:** 5/6-3**Comments:**

Normal growth observed

Shoreline is well maintained.
Treatments for submerged
vegetation has been effective. .

Action Required:

Routine maintenance next visit

Target:

Species non-specific



Site: 5/6-4**Comments:**

Requires attention

Shoreline is well maintained.
Small amount of torpedo grass observed.

Action Required:

Routine maintenance next visit

Target:

Torpedograss

**Site: 5/6-5****Comments:**

Site looks good

Shoreline is well maintained.
Algae and submerged vegetation are at controlled levels.

Action Required:

Routine maintenance next visit

Target:

Species non-specific

**Site: 5/6-6****Comments:**

Site looks good

Shoreline is well maintained.
Algae and submerged vegetation are at controlled levels.

Action Required:

Routine maintenance next visit

Target:

Species non-specific



Site: Ditch

Comments:

Requires attention

Shoreline weeds need treatment.
Extra growth due to lack of water.

Action Required:

Treat within 7 days

Target:

Shoreline weeds



Site: CA-1

Comments:

Normal growth observed

Exotic plant species at controlled levels

Action Required:

Routine maintenance next visit

Target:

Species non-specific



Site: CA-2

Comments:

Normal growth observed

Exotic species at controlled levels

Action Required:

Routine maintenance next visit

Target:

Species non-specific



Site: CA-3**Comments:**

Normal growth observed

Exotic vegetation at controlled levels.

**Action Required:**

Routine maintenance next visit

Target:

Species non-specific

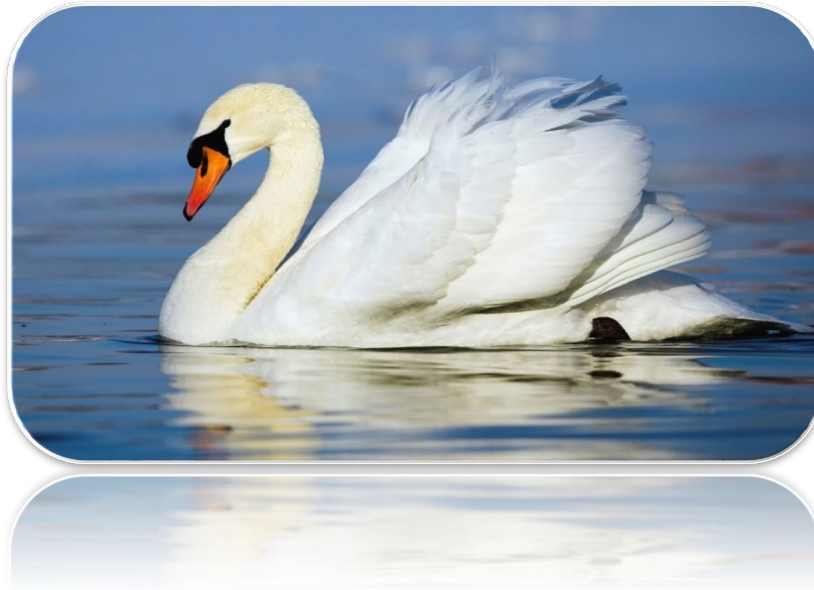
Management Summary

- Overall the lakes are in good condition with minimal shoreline weeds, algae, or submerged vegetation.
- Lakes with algae have been brought to the techs attention.
- Water levels are still low.
- Will continue to monitor the gulf spikerush growth.
- Trash and construction debris remain an issue on the phase 6 lakes. This will likely be an on going issue as construction continues. We will continue our efforts to collect trash and send crews down for clean up when needed.
- Next inspection scheduled for October.

| Site | Comments | Target | Action Required |
|-------|------------------------|----------------------|--------------------------------|
| 11-2A | Requires attention | Surface algae | Treat within 7 days |
| 13-1 | Normal growth observed | Torpedograss | Routine maintenance next visit |
| 11-4A | Normal growth observed | Torpedograss | Routine maintenance next visit |
| 13-3 | Requires attention | Torpedograss | Treat within 7 days |
| 13-2 | Normal growth observed | Species non-specific | Routine maintenance next visit |
| 13-4 | Normal growth observed | Species non-specific | Routine maintenance next visit |
| 14-1 | Requires attention | Surface algae | Treat within 7 days |
| 14-2 | Normal growth observed | Species non-specific | Routine maintenance next visit |
| 14-3 | Normal growth observed | Torpedograss | Routine maintenance next visit |
| 5/6-1 | Site looks good | Species non-specific | Routine maintenance next visit |
| 5/6-2 | Normal growth observed | Surface algae | Routine maintenance next visit |
| 5/6-3 | Normal growth observed | Species non-specific | Routine maintenance next visit |
| 5/6-4 | Requires attention | Torpedograss | Routine maintenance next visit |
| 5/6-5 | Site looks good | Species non-specific | Routine maintenance next visit |
| 5/6-6 | Site looks good | Species non-specific | Routine maintenance next visit |
| Ditch | Requires attention | Shoreline weeds | Treat within 7 days |
| CA1 | Normal growth observed | Species non-specific | Routine maintenance next visit |
| CA2 | Normal growth observed | Species non-specific | Routine maintenance next visit |
| CA3 | Normal growth observed | Species non-specific | Routine maintenance next visit |



ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JULY 2025

FISCAL YEAR 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 333308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

Esplanade Lake Club Community Development District

Table of Contents

| | |
|---|------------|
| <i>Balance Sheet – All Funds</i> | <i>1-2</i> |
| <i>Statement of Revenue, Expenditures and Changes in Fund Balance</i> | |
| <i>General Fund</i> | <i>3-7</i> |
| <i>Debt Service Fund</i> | |
| <i>Series 2019A-1</i> | <i>8</i> |
| <i>Series 2019A-2</i> | <i>9</i> |
| <i>Series 2025</i> | <i>10</i> |
| <i>Capital Project Fund</i> | |
| <i>Series 2019A-1</i> | <i>11</i> |
| <i>Series 2019A-2</i> | <i>12</i> |
| <i>Series 2025</i> | <i>13</i> |

JPWard & Associates, LLC

**2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308**

Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending July 31, 2025

| | Governmental Funds | | | | | | | | Account Groups | | Totals (Memorandum Only) |
|--|--------------------|----------------|----------------|-------------|------------------------|----------------|-------------|---------------------------|-------------------------|------|--------------------------------|
| | Debt Service Funds | | | | Capital Projects Funds | | | | | | |
| | General Fund | Series 2019A-1 | Series 2019A-2 | Series 2025 | Series 2019A-1 | Series 2019A-2 | Series 2025 | General Long Term Debt | General Fixed Assets | | |
| Assets | | | | | | | | | | | |
| Cash and Investments | | | | | | | | | | | |
| General Fund - Invested Cash | \$ 865,336 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 865,336 |
| Debt Service Fund | | | | | | | | | | | |
| Interest Account | - | - | - | - | - | - | - | - | - | - | - |
| Sinking Account | - | - | - | - | - | - | - | - | - | - | - |
| Reserve Account | - | 427,391 | 31,909 | 88,578 | - | - | - | - | - | - | 547,878 |
| Revenue | - | 824,339 | 2,910 | - | - | - | - | - | - | - | 827,249 |
| Prepayment Account | - | 206 | 93,436 | - | - | - | - | - | - | - | 93,642 |
| General Redemption Account | - | - | - | - | - | - | - | - | - | - | - |
| Capitalized Interest | - | - | - | 59,493 | - | - | - | - | - | - | 59,493 |
| Retainage Account | - | - | - | - | - | - | - | - | - | - | - |
| Construction | - | - | - | - | 36,056 | 11,363 | 57,314 | - | - | - | 104,733 |
| Cost of Issuance | - | - | - | - | - | - | 2,635 | - | - | - | 2,635 |
| Due from Other Funds | | | | | | | | | | | |
| General Fund | - | - | - | - | - | - | - | - | - | - | - |
| Debt Service Fund(s) | - | - | - | - | - | - | - | - | - | - | - |
| Capital Projects Fund(s) | - | - | - | - | - | - | - | - | - | - | - |
| Market Valuation Adjustments | | | | | | | | | | | |
| Accrued Interest Receivable | - | - | - | - | - | - | - | - | - | - | - |
| Assessments Receivable/Deposits | - | - | - | - | - | - | - | - | - | - | - |
| Contribution from Taylor Morrison | - | - | - | - | - | - | 6,921 | - | - | - | 6,921 |
| Unamortized Prem/Discount on Bonds Payable | - | - | - | - | - | - | - | - | - | - | - |
| Amount Available in Debt Service Funds | - | - | - | - | - | - | - | 1,380,192 | - | - | 1,380,192 |
| Amount to be Provided by Debt Service Funds | - | - | - | - | - | - | - | 15,639,808 | - | - | 15,639,808 |
| Investment in General Fixed Assets (net of depreciation) | - | - | - | - | - | - | - | - | 8,646,114 | - | 8,646,114 |
| Total Assets | \$ 865,336 | \$ 1,251,936 | \$ 128,256 | \$ 148,071 | \$ 36,056 | \$ 11,363 | \$ 66,870 | \$ 17,020,000 | \$ 8,646,114 | \$ - | \$ 28,174,002 |

Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending July 31, 2025

| | Governmental Funds | | | | | | | | Account Groups | | Totals (Memorandum Only) |
|--|--------------------|----------------|----------------|-------------|------------------------|----------------|-------------|---------------------------|-------------------------|---------------|--------------------------------|
| | Debt Service Funds | | | | Capital Projects Funds | | | | | | |
| | General Fund | Series 2019A-1 | Series 2019A-2 | Series 2025 | Series 2019A-1 | Series 2019A-2 | Series 2025 | General Long Term Debt | General Fixed Assets | | |
| Liabilities | | | | | | | | | | | |
| Accounts Payable & Payroll Liabilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Due to Developer | - | - | - | - | - | - | - | - | - | - | |
| Developer Advance | - | - | - | - | - | 455,267 | - | - | - | 455,267 | |
| Due to Other Funds | | | | | | | | | | | |
| General Fund | - | - | - | - | - | - | - | - | - | - | |
| Debt Service Fund(s) | - | - | - | - | - | - | - | - | - | - | |
| Capital Projects Fund(s) | - | - | - | - | - | - | - | - | - | - | |
| Bonds Payable | | | | | | | | | | | |
| Current Portion (Due within 12 months) | | | | | | | | | | | |
| Series 2019A-1 | - | - | - | - | - | - | - | 310,000 | - | 310,000 | |
| Series 2019A-2 | - | - | - | - | - | - | - | 40,000 | - | 40,000 | |
| Series 2025 | - | - | - | - | - | - | - | 35,000 | - | 35,000 | |
| Long Term | | | | | | | | | | | |
| Series 2019A-1 | - | - | - | - | - | - | - | \$13,210,000 | - | 13,210,000 | |
| Series 2019A-2 | - | - | - | - | - | - | - | \$955,000 | - | 955,000 | |
| Series 2025 | - | - | - | - | - | - | - | \$2,470,000 | - | 2,470,000 | |
| Unamortized Prem/Disc on Bds Pybl | - | - | - | - | - | - | - | - | - | - | |
| Total Liabilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 455,267 | \$ - | \$ 17,020,000 | \$ - | \$ 17,475,267 | |
| Fund Equity and Other Credits | | | | | | | | | | | |
| Investment in General Fixed Assets | - | - | - | - | - | - | - | - | 8,646,114 | 8,646,114 | |
| Unamortized Premium/Discount on Bonds | | | | | | | | | | | |
| Series 2019A-1 | - | - | - | - | - | - | - | - | - | - | |
| Series 2019A-2 | - | - | - | - | - | - | - | - | - | - | |
| Series 2025 | - | - | - | - | - | - | - | - | - | - | |
| Retainage Payable | - | - | - | - | - | - | - | - | - | - | |
| Fund Balance | | | | | | | | | | | |
| Restricted | | | | | | | | | | | |
| Beginning: October 1, 2024 (Unaudited) | - | 1,337,184 | 397,720 | - | 19,336 | (446,325) | - | - | - | 1,307,915 | |
| Results from Current Operations | - | (85,249) | (269,464) | 148,071 | 16,719 | 2,421 | 66,870 | - | - | (120,631) | |
| Unassigned | | | | | | | | | | | |
| Beginning: October 1, 2024 (Unaudited) | 522,354 | - | - | - | - | - | - | - | - | 522,354 | |
| Results from Current Operations | 342,982 | - | - | - | - | - | - | - | - | 342,982 | |
| Total Fund Equity and Other Credits | \$ 865,336 | \$ 1,251,936 | \$ 128,256 | \$ 148,071 | \$ 36,056 | \$ (443,904) | \$ 66,870 | \$ - | \$ 8,646,114 | \$ 10,698,734 | |
| Total Liabilities, Fund Equity and Other Credits | \$ 865,336 | \$ 1,251,936 | \$ 128,256 | \$ 148,071 | \$ 36,056 | \$ 11,363 | \$ 66,870 | \$ 17,020,000 | \$ 8,646,114 | \$ 28,174,002 | |

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

| Description | October | November | December | January | February | March | April | May | June | July | Year to Date | Total Annual Budget | % of Budget |
|---|-----------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|-----------------|-----------------|-----------------|-------------------|---------------------|-------------|
| Revenue and Other Sources | | | | | | | | | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Interest | | | | | | | | | | | | | |
| Interest - General Checking | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Special Assessment Revenue | | | | | | | | | | | | | |
| Special Assessments - On-Roll | 2,426 | 148,185 | 486,412 | 216,381 | 13,802 | 12,886 | 21,208 | 5,983 | 3,006 | 5,461 | 915,750 | 935,116 | 98% |
| Special Assessments - Off-Roll | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Other Fees and Charges | | | | | | | | | | | | | |
| Discounts/Collection Fees | - | - | - | - | - | - | - | - | - | - | - | (56,107) | 0% |
| Developer Contribution | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Intragovernmental Transfer In | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Total Revenue and Other Sources: | \$ 2,426 | \$ 148,185 | \$ 486,412 | \$ 216,381 | \$ 13,802 | \$ 12,886 | \$ 21,208 | \$ 5,983 | \$ 3,006 | \$ 5,461 | \$ 915,750 | \$ 935,116 | 98% |
| Expenditures and Other Uses | | | | | | | | | | | | | |
| Legislative | | | | | | | | | | | | | |
| Board of Supervisor's Fees | - | - | 200 | - | 200 | - | 400 | - | 600 | - | 1,400 | - | 0% |
| Executive | | | | | | | | | | | | | |
| Professional Management | 3,583 | 3,583 | 3,583 | 8,083 | 3,583 | 3,583 | 3,583 | 3,583 | 3,583 | 3,583 | 40,333 | 43,000 | 94% |
| Financial and Administrative | | | | | | | | | | | | | |
| Audit Services | - | - | - | 4,400 | - | - | - | - | - | - | 4,400 | 4,400 | 100% |
| Accounting Services | 2,250 | 2,250 | 2,250 | - | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | 20,250 | 36,000 | 56% |
| Assessment Roll Services | 2,250 | 2,250 | 2,250 | - | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | 20,250 | 36,000 | 56% |
| Arbitrage Rebate Services | - | - | - | - | - | 500 | - | - | - | - | 500 | 1,000 | 50% |
| Other Contractual Services | | | | | | | | | | | | | |
| Legal Advertising | - | - | 765 | - | - | 565 | - | - | 1,057 | - | 2,386 | 3,500 | 68% |
| Trustee Services | - | - | - | 6,988 | - | - | - | - | - | - | 6,988 | 14,988 | 47% |
| Dissemination Agent Services | - | - | - | - | - | - | - | - | - | - | - | 7,000 | 0% |
| Bond Amortization Schedules | - | 1,000 | - | - | 600 | - | 500 | - | - | - | 2,100 | 1,000 | 210% |
| Property Appraiser & Tax Collector Fees | - | - | - | - | - | - | - | 762 | - | - | 762 | 700 | 109% |
| Bank Service Fees | - | - | - | - | - | - | - | - | - | - | - | 250 | 0% |

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

| Description | October | November | December | January | February | March | April | May | June | July | Year to Date | Total Annual Budget | % of Budget |
|---|---------|----------|----------|---------|----------|-------|-------|-----|------|------|--------------|---------------------|-------------|
| Communications & Freight Services | | | | | | | | | | | | | |
| Postage, Freight & Messenger | 31 | 12 | 23 | 12 | 24 | 24 | 12 | 11 | - | 11 | 160 | 100 | 160% |
| Computer Services - Website Development | - | - | - | 300 | - | - | - | - | - | - | 300 | 600 | 50% |
| Insurance | 17,575 | - | - | - | - | - | - | - | - | - | 17,575 | 17,521 | 100% |
| Printing & Binding | - | - | - | - | - | - | - | - | - | - | - | 400 | 0% |
| Subscription & Memberships | - | 175 | - | - | - | - | - | - | - | - | 175 | 175 | 100% |
| Legal Services | | | | | | | | | | | | | |
| Legal - General Counsel | - | - | 762 | 475 | - | 115 | - | 306 | - | 330 | 1,987 | 7,500 | 26% |
| Legal - Series 2025 Bonds | - | - | - | - | - | - | - | - | - | 127 | 127 | - | 0% |
| Legal - Boundary Amendment | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Other General Government Services | | | | | | | | | | | | | |
| Engineering Services | - | - | - | - | - | - | - | - | - | - | - | 5,000 | 0% |
| Stormwater Needs Analysis | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Contingencies | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Other Current Charges | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Emergency & Disaster Relief Services | | | | | | | | | | | | | |
| Hurricane Milton | 800 | - | - | 41,025 | - | - | - | - | - | - | 41,825 | - | 0% |
| Road and Street Services | | | | | | | | | | | | | |
| Professional Management | | | | | | | | | | | | | |
| Asset Management | - | 42 | 500 | 42 | 42 | 42 | - | 83 | 42 | - | 792 | 500 | 158% |
| Utility Services | | | | | | | | | | | | | |
| Electric | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Repairs and Maintenance | | | | | | | | | | | | | |
| Miscellaneous Repairs | - | - | - | - | - | - | - | - | - | - | - | 2,000 | 0% |
| Pressure Cleaning | - | - | - | - | - | - | - | - | - | - | - | 6,000 | 0% |
| Contingencies | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Capital Outlay - Roadway Improvement | - | - | - | - | - | - | - | - | - | - | - | - | 0% |

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

| Description | October | November | December | January | February | March | April | May | June | July | Year to Date | Total Annual Budget | % of Budget |
|---------------------------------------|---------|----------|----------|---------|----------|--------|-------|--------|--------|-------|--------------|---------------------|-------------|
| Stormwater Management Services | | | | | | | | | | | | | |
| Professional - Management | - | 3,250 | 3,250 | 3,250 | 3,250 | 3,250 | - | 6,500 | 3,250 | - | 26,000 | 39,000 | 67% |
| Professional - NPDES Monitoring | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Field Operations | | | | | | | | | | | | | |
| Mitigation Monitoring | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Utility Services | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Electric | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Lake System | | | | | | | | | | | | | |
| Aquatic Weed Control | - | 5,865 | 12,974 | 6,816 | 5,000 | 5,000 | 5,000 | 10,000 | - | 5,000 | 55,655 | 38,000 | 146% |
| Lake Bank Maintenance | - | - | 15,962 | 1,580 | - | - | - | 4,900 | - | - | 22,442 | 20,000 | 112% |
| Slope Survey Monitoring | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Water Quality Reporting | - | - | - | - | - | 29,325 | 5,865 | 5,865 | - | 5,865 | 46,920 | 69,000 | 68% |
| Water Quality Testing | - | - | - | - | 5,150 | - | - | - | - | - | 5,150 | 19,000 | 27% |
| Stormwater Structures | - | - | - | - | - | - | - | 10,200 | 55,857 | - | 66,057 | 40,000 | 165% |
| Midge Fly Control | - | - | - | - | 1,121 | 1,121 | - | 1,121 | - | - | 3,363 | 2,500 | 135% |
| Lake 5/6 Fish Stocking | - | - | - | - | - | - | - | - | 25,000 | - | 25,000 | 25,000 | 100% |
| Wetland Preserves System | | | | | | | | | | | | | |
| Wetland Maintenance | - | 2,250 | - | 714 | 2,964 | 4,564 | 714 | 7,602 | - | 714 | 19,521 | 8,000 | 244% |
| Permit Monitoring | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Contingencies | - | - | - | - | - | - | - | - | - | 400 | 400 | 15,505 | 3% |
| Capital Outlay | | | | | | | | | | | | | |
| Aeration Systems | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Littoral Shelf Plantings | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Erosion Restoration | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Stormwater Structures | - | - | - | - | - | - | - | - | - | - | - | - | 0% |

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

| Description | October | November | December | January | February | March | April | May | June | July | Year to Date | Total Annual Budget | % of Budget |
|---------------------------------------|---------|----------|----------|---------|----------|-------|-------|--------|--------|-------|--------------|---------------------|-------------|
| Landscaping | | | | | | | | | | | | | |
| Professional Services | | | | | | | | | | | | | |
| Asset Management | - | 1,500 | 1,042 | 1,500 | 1,500 | 1,500 | - | 3,000 | 1,500 | - | 11,542 | 18,000 | 64% |
| Utility Services | | | | | | | | | | | | | |
| Electric | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Repairs & Maintenance | | | | | | | | | | | | | |
| Landscape Maintenance | - | 1,667 | 5,417 | 8,377 | 1,667 | 8,377 | 6,710 | 28,507 | 1,667 | 6,710 | 69,097 | 95,000 | 73% |
| Eagle Key Maintenance | - | 5,150 | 2,960 | - | - | - | - | - | - | - | 8,110 | 20,000 | 41% |
| Tree Trimming | - | - | - | - | - | - | - | - | - | - | - | 18,000 | 0% |
| Landscape Replacements | - | - | - | 5,172 | - | - | 3,454 | - | 15,494 | - | 24,120 | 10,000 | 241% |
| Landscape & Shrub Replacements | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Mulch Installation | - | - | - | 7,704 | - | - | - | - | - | - | 7,704 | 8,000 | 96% |
| Annuals | - | - | 3,492 | - | - | 2,773 | - | - | 4,028 | - | 10,293 | 18,000 | 57% |
| Landscape Lighting | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Irrigation System Repairs | - | 819 | - | - | - | - | - | - | - | 178 | 997 | 3,000 | 33% |
| Rip-Rap Repairs | - | - | - | - | - | - | - | - | - | - | - | 20,000 | 0% |
| Miscellaneous Repairs | - | - | - | - | - | - | - | - | 263 | - | 263 | 2,000 | 13% |
| Mulch Repairs | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Contingencies | - | - | - | - | - | - | - | 7,825 | - | - | 7,825 | 13,580 | 58% |
| Capital Outlay | | | | | | | | | | | | | |
| Eagle Key Improvements | - | - | - | - | - | - | - | - | - | - | - | 5,000 | 0% |
| Center Pl Blvd Landscape Improvements | - | - | - | - | - | - | - | - | - | - | - | 10,000 | 0% |

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

| Description | October | November | December | January | February | March | April | May | June | July | Year to Date | Total Annual Budget | % of Budget |
|--|------------|------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|------------|--------------|---------------------|-------------|
| Reserves | | | | | | | | | | | | | |
| District Asset Restoration | - | - | - | - | - | - | - | - | - | - | - | 174,790 | 0% |
| Sub-Total: | 26,490 | 29,812 | 55,430 | 96,436 | 29,600 | 65,239 | 30,738 | 94,765 | 116,840 | 27,417 | 572,767 | 879,009 | 65% |
| Total Expenditures and Other Uses: | \$ 26,490 | \$ 29,812 | \$ 55,430 | \$ 96,436 | \$ 29,600 | \$ 65,239 | \$ 30,738 | \$ 94,765 | \$ 116,840 | \$ 27,417 | \$ 572,767 | \$ 879,009 | 65% |
| Net Increase/ (Decrease) in Fund Balance | (24,064) | 118,373 | 430,982 | 119,944 | (15,798) | (52,352) | (9,530) | (88,783) | (113,834) | (21,957) | 342,982 | - | |
| Fund Balance - Beginning | 522,354 | 498,290 | 616,663 | 1,047,645 | 1,167,589 | 1,151,791 | 1,099,439 | 1,089,909 | 1,001,126 | 887,293 | 522,354 | 522,354 | |
| Fund Balance - Ending | \$ 498,290 | \$ 616,663 | \$ 1,047,645 | \$ 1,167,589 | \$ 1,151,791 | \$ 1,099,439 | \$ 1,089,909 | \$ 1,001,126 | \$ 887,293 | \$ 865,336 | \$ 865,336 | \$ 522,354 | |

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

| Description | October | November | December | January | February | March | April | May | June | July | Year to Date | Total Annual Budget | % of Budget |
|---|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|---------------------|-------------|
| Revenue and Other Sources | | | | | | | | | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Interest Income | | | | | | | | | | | | | |
| Interest Account | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Sinking Fund | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Reserve Account | 1,788 | 1,737 | 1,614 | 1,600 | 1,542 | 1,393 | 1,542 | 1,492 | 1,541 | 1,492 | 15,740 | 17,000 | 93% |
| Prepayment Account | 1 | 1 | - | - | - | - | - | - | - | - | 1 | - | 0% |
| Revenue Account | 3,102 | 3,030 | 690 | 1,831 | 2,921 | 3,326 | 3,745 | 3,699 | 2,908 | 2,842 | 28,094 | 18,000 | 156% |
| Capitalized Interest | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Special Assessment Revenue | | | | | | | | | | | | | |
| Special Assessments - On-Roll | 2,385 | 145,716 | 478,308 | 212,776 | 13,572 | 12,672 | 20,855 | 5,883 | 2,956 | 5,370 | 900,493 | 924,979 | 97% |
| Special Assessments - Off-Roll | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Special Assessments - Prepayment 2019A-1 | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Other Fees and Charges | | | | | | | | | | | | | |
| Discounts for Early Payment | - | - | - | - | - | - | - | - | - | - | - | (60,513) | 0% |
| Developer Contribution | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Intragovernmental Transfers In | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Debt Proceeds | | | | | | | | | | | | | |
| Debt Proceeds Series 2019A-1 | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Total Revenue and Other Sources: | \$ 7,276 | \$ 150,484 | \$ 480,612 | \$ 216,207 | \$ 18,036 | \$ 17,390 | \$ 26,141 | \$ 11,073 | \$ 7,405 | \$ 9,704 | 944,329 | \$ 899,466 | 105% |
| Expenditures and Other Uses | | | | | | | | | | | | | |
| Debt Service | | | | | | | | | | | | | |
| Principal Debt Service - Mandatory | - | 305,000 | - | - | - | - | - | - | - | - | 305,000 | 305,000 | 100% |
| Principal Debt Service - Early Redemptions | - | 150,000 | - | - | 10,000 | - | - | - | - | - | 160,000 | - | 0% |
| Interest Expense | - | 278,450 | - | - | 103 | - | - | 270,284 | - | - | 548,838 | 551,944 | 99% |
| Operating Transfers Out (To Other Funds) | 1,788 | 1,737 | 1,614 | 1,600 | 1,542 | 1,393 | 1,542 | 1,492 | 1,541 | 1,492 | 15,740 | - | 0% |
| Total Expenditures and Other Uses: | \$ 1,788 | \$ 735,187 | \$ 1,614 | \$ 1,600 | \$ 11,645 | \$ 1,393 | \$ 1,542 | \$ 271,776 | \$ 1,541 | \$ 1,492 | 1,029,578 | \$ 856,944 | 120% |
| Net Increase/ (Decrease) in Fund Balance | 5,489 | (584,703) | 478,998 | 214,607 | 6,390 | 15,997 | 24,600 | (260,703) | 5,864 | 8,212 | (85,249) | 42,522 | |
| Fund Balance - Beginning | 1,337,184 | 1,342,673 | 757,970 | 1,236,968 | 1,451,575 | 1,457,966 | 1,473,963 | 1,498,563 | 1,237,860 | 1,243,724 | 1,337,184 | 1,337,184 | |
| Fund Balance - Ending | \$ 1,342,673 | \$ 757,970 | \$ 1,236,968 | \$ 1,451,575 | \$ 1,457,966 | \$ 1,473,963 | \$ 1,498,563 | \$ 1,237,860 | \$ 1,243,724 | \$ 1,251,936 | 1,251,936 | \$ 1,379,706 | |

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

| Description | October | November | December | January | February | March | April | May | June | July | Year to Date | Total Annual Budget | % of Budget |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|---------------------|-------------|
| Revenue and Other Sources | | | | | | | | | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Interest Income | | | | | | | | | | | | | |
| Interest Account | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Sinking Fund | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Reserve Account | 287 | 263 | 244 | 225 | 199 | 180 | 184 | 162 | 168 | 139 | 2,051 | 4,500 | 46% |
| Prepayment Account | 992 | 1,708 | 695 | 1,224 | 1,581 | 1,114 | 1,193 | 1,258 | 161 | 235 | 10,162 | 5,400 | 188% |
| Revenue Account | - | 38 | - | - | 1 | 1 | 9 | 36 | 9 | 9 | 102 | 650 | 16% |
| Capitalized Interest | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Special Assessment Revenue | | | | | | | | | | | | | |
| Special Assessments - On-Roll | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Special Assessments - Off-Roll | 96,684 | - | - | 3,781 | - | - | 22,632 | - | - | - | 123,098 | 130,835 | 94% |
| Special Assessments - Prepayment 2019A-2 | 134,616 | 117,874 | 142,220 | 274,994 | 12,173 | 12,173 | 38,666 | - | 36,518 | - | 769,234 | 30,290 | 2540% |
| Intragovernmental Transfers In | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Debt Proceeds | | | | | | | | | | | | | |
| Debt Proceeds Series 2019A-2 | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Total Revenue and Other Sources: | \$ 232,580 | \$ 119,883 | \$ 143,159 | \$ 280,224 | \$ 13,953 | \$ 13,467 | \$ 62,685 | \$ 1,457 | \$ 36,856 | \$ 383 | 904,647 | \$ 171,675 | 527% |
| Expenditures and Other Uses | | | | | | | | | | | | | |
| Debt Service | | | | | | | | | | | | | |
| Principal Debt Service - Mandatory | - | 55,000 | - | - | - | - | - | - | - | - | 55,000 | 55,000 | 100% |
| Principal Debt Service - Early Redemptions | - | 330,000 | - | - | 380,000 | - | - | 335,000 | - | - | 1,045,000 | - | 0% |
| Interest Expense | - | 41,688 | - | - | 3,819 | - | - | 26,553 | - | - | 72,059 | 104,144 | 69% |
| Operating Transfers Out (To Other Funds) | 287 | 263 | 244 | 225 | 199 | 180 | 184 | 162 | 168 | 139 | 2,051 | 1,981 | 104% |
| Total Expenditures and Other Uses: | 287 | 426,951 | 244 | 225 | 384,018 | 180 | 184 | 361,716 | 168 | 139 | 1,174,111 | \$ 161,125 | 729% |
| Net Increase/ (Decrease) in Fund Balance | 232,293 | (307,068) | 142,915 | 279,999 | (370,064) | 13,288 | 62,501 | (360,259) | 36,688 | 244 | (269,464) | 10,550 | |
| Fund Balance - Beginning | 397,720 | 630,013 | 322,945 | 465,859 | 745,858 | 375,794 | 389,082 | 451,582 | 91,324 | 128,012 | 397,720 | 397,720 | |
| Fund Balance - Ending | \$ 630,013 | \$ 322,945 | \$ 465,859 | \$ 745,858 | \$ 375,794 | \$ 389,082 | \$ 451,582 | \$ 91,324 | \$ 128,012 | \$ 128,256 | \$ 128,256 | \$ 408,270 | |

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

| Description | May | June | July | Year to Date | Total Annual Budget | % of Budget |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|-------------|
| Revenue and Other Sources | | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Interest Income | | | | | | |
| Interest Account | - | - | - | - | - | 0% |
| Sinking Fund | - | - | - | - | - | 0% |
| Reserve Account | - | 31 | 309 | 340 | - | 0% |
| Prepayment Account | - | - | - | - | - | 0% |
| Revenue Account | - | - | - | - | - | 0% |
| Capitalized Interest | - | 21 | 206 | 226 | - | 0% |
| Special Assessment Revenue | | | | | | |
| Special Assessments - On-Roll | - | - | - | - | - | 0% |
| Special Assessments - Off-Roll | - | - | - | - | - | 0% |
| Special Assessments - Prepayment 2019A-2 | - | - | - | - | - | 0% |
| Intragovernmental Transfers In | - | - | - | - | - | 0% |
| Debt Proceeds | | | | | | |
| Debt Proceeds Series 2025 | 147,505 | - | - | 147,505 | - | 0% |
| Total Revenue and Other Sources: | \$ 147,505 | \$ 51 | \$ 515 | 148,071 | \$ - | 0% |
| Expenditures and Other Uses | | | | | | |
| Debt Service | | | | | | |
| Principal Debt Service - Mandatory | - | - | - | - | - | 0% |
| Principal Debt Service - Early Redemptions | - | - | - | - | - | 0% |
| Interest Expense | - | - | - | - | - | 0% |
| Operating Transfers Out (To Other Funds) | - | - | - | - | - | 0% |
| Total Expenditures and Other Uses: | - | - | - | - | \$ - | 0% |
| Net Increase/ (Decrease) in Fund Balance | 147,505 | 51 | 515 | 148,071 | - | |
| Fund Balance - Beginning | - | 147,505 | 147,556 | - | - | |
| Fund Balance - Ending | \$ 147,505 | \$ 147,556 | \$ 148,071 | \$ 148,071 | \$ - | |

Esplanade Lake Club Community Development District
Capital Project Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

| Description | October | November | December | January | February | March | April | May | June | July | Year to Date | Total Annual Budget |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| Revenue and Other Sources | | | | | | | | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest Income | | | | | | | | | | | | |
| Construction Account | 79 | 85 | 85 | 92 | 95 | 91 | 106 | 109 | 118 | 120 | 979 | - |
| Cost of Issuance | - | - | - | - | - | - | - | - | - | - | - | - |
| Retainage Account | - | - | - | - | - | - | - | - | - | - | - | - |
| Debt Proceeds | | | | | | | | | | | | |
| Debt Proceeds Series 2019A-1 | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Transfers In (From Other Funds) | 1,788 | 1,737 | 1,614 | 1,600 | 1,542 | 1,393 | 1,542 | 1,492 | 1,541 | 1,492 | 15,740 | - |
| Total Revenue and Other Sources: | \$ 1,867 | \$ 1,822 | \$ 1,699 | \$ 1,691 | \$ 1,637 | \$ 1,484 | \$ 1,648 | \$ 1,600 | \$ 1,659 | \$ 1,612 | \$ 16,719 | \$ - |
| Expenditures and Other Uses | | | | | | | | | | | | |
| Executive | | | | | | | | | | | | |
| Professional Management | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Contractual Services | | | | | | | | | | | | |
| Trustee Services | - | - | - | - | - | - | - | - | - | - | - | - |
| Printing & Binding | - | - | - | - | - | - | - | - | - | - | - | - |
| Legal Services | | | | | | | | | | | | |
| Legal - Series 2019 | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Outlay | | | | | | | | | | | | |
| Water-Sewer Combination-Construction | - | - | - | - | - | - | - | - | - | - | - | - |
| Stormwater Mgmt-Construction | - | - | - | - | - | - | - | - | - | - | - | - |
| Engineering Services | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Physical Environment | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Improvements | - | - | - | - | - | - | - | - | - | - | - | - |
| Underwriters Discount | | | | | | | | | | | | |
| Series 2019A-1 | - | - | - | - | - | - | - | - | - | - | - | - |
| Cost of Issuance | | | | | | | | | | | | |
| Series 2019A-1 | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Transfers Out (To Other Funds) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditures and Other Uses: | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net Increase/ (Decrease) in Fund Balance | \$ 1,867 | \$ 1,822 | \$ 1,699 | \$ 1,691 | \$ 1,637 | \$ 1,484 | \$ 1,648 | \$ 1,600 | \$ 1,659 | \$ 1,612 | \$ 16,719 | - |
| Fund Balance - Beginning | \$ 19,336 | \$ 21,203 | \$ 23,026 | \$ 24,725 | \$ 26,416 | \$ 28,053 | \$ 29,537 | \$ 31,185 | \$ 32,785 | \$ 34,444 | \$ 19,336 | - |
| Fund Balance - Ending | \$ 21,203 | \$ 23,026 | \$ 24,725 | \$ 26,416 | \$ 28,053 | \$ 29,537 | \$ 31,185 | \$ 32,785 | \$ 34,444 | \$ 36,056 | \$ 36,056 | \$ - |

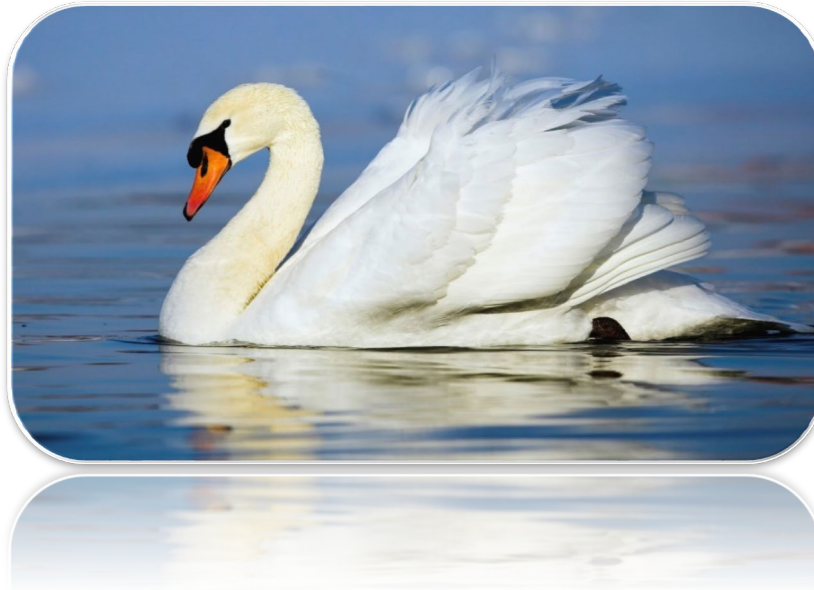
Esplanade Lake Club Community Development District
Capital Project Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

| Description | October | November | December | January | February | March | April | May | June | July | Year to Date | Total Annual Budget |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenue and Other Sources | | | | | | | | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest Income | | | | | | | | | | | | |
| Construction Account | 37 | 37 | 36 | 37 | 36 | 34 | 38 | 38 | 40 | 39 | 370 | - |
| Cost of Issuance | - | - | - | - | - | - | - | - | - | - | - | - |
| Retainage Account | - | - | - | - | - | - | - | - | - | - | - | - |
| Debt Proceeds | | | | | | | | | | | | |
| Debt Proceeds Series 2019A-2 | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Transfers In (From Other Funds) | 287 | 263 | 244 | 225 | 199 | 180 | 184 | 162 | 168 | 139 | 2,051 | - |
| Total Revenue and Other Sources: | \$ 324 | \$ 300 | \$ 280 | \$ 262 | \$ 235 | \$ 213 | \$ 222 | \$ 200 | \$ 207 | \$ 178 | \$ 2,421 | \$ - |
| Expenditures and Other Uses | | | | | | | | | | | | |
| Executive | | | | | | | | | | | | |
| Professional Management | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Contractual Services | | | | | | | | | | | | |
| Trustee Services | - | - | - | - | - | - | - | - | - | - | - | - |
| Printing & Binding | - | - | - | - | - | - | - | - | - | - | - | - |
| Legal Services | | | | | | | | | | | | |
| Legal - Series 2019 | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Outlay | | | | | | | | | | | | |
| Water-Sewer Combination-Construction | - | - | - | - | - | - | - | - | - | - | - | - |
| Stormwater Mgmt-Construction | - | - | - | - | - | - | - | - | - | - | - | - |
| Engineering Services | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Physical Environment | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Improvements | - | - | - | - | - | - | - | - | - | - | - | - |
| Underwriters Discount | | | | | | | | | | | | |
| Series 2019A-2 | - | - | - | - | - | - | - | - | - | - | - | - |
| Cost of Issuance | | | | | | | | | | | | |
| Series 2019A-2 | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Transfers Out (To Other Funds) | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditures and Other Uses: | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net Increase/ (Decrease) in Fund Balance | \$ 324 | \$ 300 | \$ 280 | \$ 262 | \$ 235 | \$ 213 | \$ 222 | \$ 200 | \$ 207 | \$ 178 | \$ 2,421 | - |
| Fund Balance - Beginning | \$ (446,325) | \$ (446,002) | \$ (445,701) | \$ (445,421) | \$ (445,159) | \$ (444,924) | \$ (444,711) | \$ (444,489) | \$ (444,289) | \$ (444,081) | \$ (446,325) | - |
| Fund Balance - Ending | \$ (446,002) | \$ (445,701) | \$ (445,421) | \$ (445,159) | \$ (444,924) | \$ (444,711) | \$ (444,489) | \$ (444,289) | \$ (444,081) | \$ (443,904) | \$ (443,904) | \$ - |

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

| Description | May | June | July | Year to Date | Total Annual Budget |
|--|---------------------|---------------------|------------------|---------------------|---------------------|
| Revenue and Other Sources | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest Income | | | | | |
| Construction Account | - | 723 | 7,001 | 7,724 | - |
| Cost of Issuance | - | 1 | 9 | 10 | - |
| Retainage Account | - | - | - | - | - |
| Debt Proceeds | | | | | |
| Debt Proceeds Series 2025 | 2,357,495 | - | - | 2,357,495 | - |
| Operating Transfers In (From Other Funds) | - | - | - | - | - |
| Total Revenue and Other Sources: | \$ 2,357,495 | \$ 724 | \$ 7,010 | \$ 2,365,230 | \$ - |
| Expenditures and Other Uses | | | | | |
| Executive | | | | | |
| Professional Management | - | - | - | - | - |
| Other Contractual Services | | | | | |
| Trustee Services | - | - | - | - | - |
| Printing & Binding | - | - | - | - | - |
| Legal Services | | | | | |
| Legal - Series 2025 | - | - | - | - | - |
| Capital Outlay | | | | | |
| Water-Sewer Combination-Construction | - | 905,798 | - | 905,798 | - |
| Stormwater Mgmt-Construction | - | 1,117,388 | - | 1,117,388 | - |
| Engineering Services | - | - | - | - | - |
| Other Physical Environment | - | - | - | - | - |
| Road Improvements | - | - | - | - | - |
| Cost of Issuance | | | | | |
| Dissemination Services | 3,500 | - | - | 3,500 | - |
| District Management and A.M. | 50,000 | - | - | 50,000 | - |
| Legal Services | 163,750 | - | - | 163,750 | - |
| Printing & Binding | 1,750 | - | - | 1,750 | - |
| Trustee Services | 6,075 | - | - | 6,075 | - |
| Underwriters Discount | 50,100 | - | - | 50,100 | - |
| Operating Transfers Out (To Other Funds) | - | - | - | - | - |
| Total Expenditures and Other Uses: | \$ 275,175 | \$ 2,023,185 | \$ - | \$ 2,298,360 | \$ - |
| Net Increase/ (Decrease) in Fund Balance | \$ 2,082,320 | \$ (2,022,461) | \$ 7,010 | \$ 66,870 | - |
| Fund Balance - Beginning | \$ - | \$ 2,082,320 | \$ 59,860 | - | - |
| Fund Balance - Ending | \$ 2,082,320 | \$ 59,860 | \$ 66,870 | \$ 66,870 | \$ - |

ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - AUGUST 2025

FISCAL YEAR 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 333308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

Esplanade Lake Club Community Development District

Table of Contents

| | |
|---|------------|
| <i>Balance Sheet – All Funds</i> | <i>1-2</i> |
| <i>Statement of Revenue, Expenditures and Changes in Fund Balance</i> | |
| <i>General Fund</i> | <i>3-7</i> |
| <i>Debt Service Fund</i> | |
| <i>Series 2019A-1</i> | <i>8</i> |
| <i>Series 2019A-2</i> | <i>9</i> |
| <i>Series 2025</i> | <i>10</i> |
| <i>Capital Project Fund</i> | |
| <i>Series 2019A-1</i> | <i>11</i> |
| <i>Series 2019A-2</i> | <i>12</i> |
| <i>Series 2025</i> | <i>13</i> |

JPWard & Associates, LLC

**2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308**

Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending August 31, 2025

| | Governmental Funds | | | | | | | Account Groups | | Totals (Memorandum Only) | |
|--|--------------------|----------------|----------------|-------------|------------------------|----------------|-------------|---------------------------|-------------------------|--------------------------------|--|
| | Debt Service Funds | | | | Capital Projects Funds | | | | | | |
| | General Fund | Series 2019A-1 | Series 2019A-2 | Series 2025 | Series 2019A-1 | Series 2019A-2 | Series 2025 | General Long Term Debt | General Fixed Assets | | |
| Assets | | | | | | | | | | | |
| Cash and Investments | | | | | | | | | | | |
| General Fund - Invested Cash | \$ 765,831 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 765,831 | |
| Debt Service Fund | | | | | | | | | | | |
| Interest Account | - | - | - | - | - | - | - | - | - | - | |
| Sinking Account | - | - | - | - | - | - | - | - | - | - | |
| Reserve Account | - | 427,391 | 31,909 | 88,578 | - | - | - | - | - | 547,878 | |
| Revenue | - | 827,302 | 738 | - | - | - | - | - | - | 828,039 | |
| Prepayment Account | - | 206 | 97,382 | - | - | - | - | - | - | 97,588 | |
| General Redemption Account | - | - | - | - | - | - | - | - | - | - | |
| Capitalized Interest | - | - | - | 60,027 | - | - | - | - | - | 60,027 | |
| Retainage Account | - | - | - | - | - | - | - | - | - | - | |
| Construction | - | - | - | - | 37,727 | 11,519 | 57,520 | - | - | 106,767 | |
| Cost of Issuance | - | - | - | - | - | - | 2,645 | - | - | 2,645 | |
| Due from Other Funds | | | | | | | | | | | |
| General Fund | - | - | - | - | - | - | - | - | - | - | |
| Debt Service Fund(s) | - | - | - | - | - | - | - | - | - | - | |
| Capital Projects Fund(s) | - | - | - | - | - | - | - | - | - | - | |
| Market Valuation Adjustments | | | | | | | | | | | |
| Accrued Interest Receivable | - | - | - | - | - | - | - | - | - | - | |
| Assessments Receivable/Deposits | - | - | - | - | - | - | - | - | - | - | |
| Contribution from Taylor Morrison | - | - | - | - | - | - | 6,921 | - | - | 6,921 | |
| Unamortized Prem/Discount on Bonds Payable | - | - | - | - | - | - | - | - | - | - | |
| Amount Available in Debt Service Funds | - | - | - | - | - | - | - | 1,384,928 | - | 1,384,928 | |
| Amount to be Provided by Debt Service Funds | - | - | - | - | - | - | - | 15,540,072 | - | 15,540,072 | |
| Investment in General Fixed Assets (net of depreciation) | - | - | - | - | - | - | - | - | 8,646,114 | 8,646,114 | |
| Total Assets | \$ 765,831 | \$ 1,254,899 | \$ 130,029 | \$ 148,605 | \$ 37,727 | \$ 11,519 | \$ 67,086 | \$ 16,925,000 | \$ 8,646,114 | \$ 27,986,810 | |

Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending August 31, 2025

| | Governmental Funds | | | | | | | | Account Groups | | Totals (Memorandum Only) |
|--|--------------------|----------------|----------------|-------------|------------------------|----------------|-------------|---------------------------|-------------------------|---------------|--------------------------------|
| | Debt Service Funds | | | | Capital Projects Funds | | | | | | |
| | General Fund | Series 2019A-1 | Series 2019A-2 | Series 2025 | Series 2019A-1 | Series 2019A-2 | Series 2025 | General Long Term Debt | General Fixed Assets | | |
| Liabilities | | | | | | | | | | | |
| Accounts Payable & Payroll Liabilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Due to Developer | - | - | - | - | - | - | - | - | - | - | |
| Developer Advance | - | - | - | - | - | 455,267 | - | - | - | 455,267 | |
| Due to Other Funds | | | | | | | | | | | |
| General Fund | - | - | - | - | - | - | - | - | - | - | |
| Debt Service Fund(s) | - | - | - | - | - | - | - | - | - | - | |
| Capital Projects Fund(s) | - | - | - | - | - | - | - | - | - | - | |
| Bonds Payable | | | | | | | | | | | |
| Current Portion (Due within 12 months) | | | | | | | | | | | |
| Series 2019A-1 | - | - | - | - | - | - | - | 310,000 | - | 310,000 | |
| Series 2019A-2 | - | - | - | - | - | - | - | 40,000 | - | 40,000 | |
| Series 2025 | - | - | - | - | - | - | - | 35,000 | - | 35,000 | |
| Long Term | | | | | | | | | | | |
| Series 2019A-1 | - | - | - | - | - | - | - | \$13,210,000 | - | 13,210,000 | |
| Series 2019A-2 | - | - | - | - | - | - | - | \$860,000 | - | 860,000 | |
| Series 2025 | - | - | - | - | - | - | - | \$2,470,000 | - | 2,470,000 | |
| Unamortized Prem/Disc on Bds Pybl | - | - | - | - | - | - | - | - | - | - | |
| Total Liabilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 455,267 | \$ - | \$ 16,925,000 | \$ - | \$ 17,380,267 | |
| Fund Equity and Other Credits | | | | | | | | | | | |
| Investment in General Fixed Assets | - | - | - | - | - | - | - | - | 8,646,114 | 8,646,114 | |
| Unamortized Premium/Discount on Bonds | | | | | | | | | | | |
| Series 2019A-1 | - | - | - | - | - | - | - | - | - | - | |
| Series 2019A-2 | - | - | - | - | - | - | - | - | - | - | |
| Series 2025 | - | - | - | - | - | - | - | - | - | - | |
| Retainage Payable | - | - | - | - | - | - | - | - | - | - | |
| Fund Balance | | | | | | | | | | | |
| Restricted | | | | | | | | | | | |
| Beginning: October 1, 2024 (Unaudited) | - | 1,337,184 | 397,720 | - | 19,336 | (446,325) | - | - | - | 1,307,915 | |
| Results from Current Operations | - | (82,286) | (267,690) | 148,605 | 18,391 | 2,578 | 67,086 | - | - | (113,318) | |
| Unassigned | | | | | | | | | | | |
| Beginning: October 1, 2024 (Unaudited) | 522,354 | - | - | - | - | - | - | - | - | 522,354 | |
| Results from Current Operations | 243,478 | - | - | - | - | - | - | - | - | 243,478 | |
| Total Fund Equity and Other Credits | \$ 765,831 | \$ 1,254,899 | \$ 130,029 | \$ 148,605 | \$ 37,727 | \$ (443,748) | \$ 67,086 | \$ - | \$ 8,646,114 | \$ 10,606,543 | |
| Total Liabilities, Fund Equity and Other Credits | \$ 765,831 | \$ 1,254,899 | \$ 130,029 | \$ 148,605 | \$ 37,727 | \$ 11,519 | \$ 67,086 | \$ 16,925,000 | \$ 8,646,114 | \$ 27,986,810 | |

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2025

| Description | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Total Annual Budget | % of Budget |
|---|-----------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|-----------------|-----------------|-----------------|-------------|-------------------|---------------------|-------------|
| Revenue and Other Sources | | | | | | | | | | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Interest | | | | | | | | | | | | | | |
| Interest - General Checking | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Special Assessment Revenue | | | | | | | | | | | | | | |
| Special Assessments - On-Roll | 2,426 | 148,185 | 486,412 | 216,381 | 13,802 | 12,886 | 21,208 | 5,983 | 3,006 | 5,461 | - | 915,750 | 935,116 | 98% |
| Special Assessments - Off-Roll | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Other Fees and Charges | | | | | | | | | | | | | | |
| Discounts/Collection Fees | - | - | - | - | - | - | - | - | - | - | - | - | (56,107) | 0% |
| Developer Contribution | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Intragovernmental Transfer In | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Total Revenue and Other Sources: | \$ 2,426 | \$ 148,185 | \$ 486,412 | \$ 216,381 | \$ 13,802 | \$ 12,886 | \$ 21,208 | \$ 5,983 | \$ 3,006 | \$ 5,461 | \$ - | \$ 915,750 | \$ 935,116 | 98% |
| Expenditures and Other Uses | | | | | | | | | | | | | | |
| Legislative | | | | | | | | | | | | | | |
| Board of Supervisor's Fees | - | - | 200 | - | 200 | - | 400 | - | 600 | - | - | 1,400 | - | 0% |
| Executive | | | | | | | | | | | | | | |
| Professional Management | 3,583 | 3,583 | 3,583 | 8,083 | 3,583 | 3,583 | 3,583 | 3,583 | 3,583 | 3,583 | 3,583 | 43,917 | 43,000 | 102% |
| Financial and Administrative | | | | | | | | | | | | | | |
| Audit Services | - | - | - | 4,400 | - | - | - | - | - | - | - | 4,400 | 4,400 | 100% |
| Accounting Services | 2,250 | 2,250 | 2,250 | - | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | 4,500 | 24,750 | 36,000 | 69% |
| Assessment Roll Services | 2,250 | 2,250 | 2,250 | - | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | 4,500 | 24,750 | 36,000 | 69% |
| Arbitrage Rebate Services | - | - | - | - | - | 500 | - | - | - | - | - | 500 | 1,000 | 50% |
| Other Contractual Services | | | | | | | | | | | | | | |
| Legal Advertising | - | - | 765 | - | - | 565 | - | - | 1,057 | - | 896 | 3,283 | 3,500 | 94% |
| Trustee Services | - | - | - | 6,988 | - | - | - | - | - | - | - | 6,988 | 14,988 | 47% |
| Dissemination Agent Services | - | - | - | - | - | - | - | - | - | - | - | - | 7,000 | 0% |
| Bond Amortization Schedules | - | 1,000 | - | - | 600 | - | 500 | - | - | - | 250 | 2,350 | 1,000 | 235% |
| Property Appraiser & Tax Collector Fees | - | - | - | - | - | - | - | 762 | - | - | - | 762 | 700 | 109% |
| Bank Service Fees | - | - | - | - | - | - | - | - | - | - | - | - | 250 | 0% |

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2025

| Description | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Total Annual Budget | % of Budget |
|---|---------|----------|----------|---------|----------|-------|-------|-----|------|------|--------|--------------|---------------------|-------------|
| Communications & Freight Services | | | | | | | | | | | | | | |
| Postage, Freight & Messenger | 31 | 12 | 23 | 12 | 24 | 24 | 12 | 11 | - | 11 | 32 | 192 | 100 | 192% |
| Computer Services - Website Development | - | - | - | 300 | - | - | - | - | - | - | - | 300 | 600 | 50% |
| Insurance | 17,575 | - | - | - | - | - | - | - | - | - | - | 17,575 | 17,521 | 100% |
| Printing & Binding | - | - | - | - | - | - | - | - | - | - | - | - | 400 | 0% |
| Subscription & Memberships | - | 175 | - | - | - | - | - | - | - | - | - | 175 | 175 | 100% |
| Legal Services | | | | | | | | | | | | | | |
| Legal - General Counsel | - | - | 762 | 475 | - | 115 | - | 306 | - | 330 | 2,850 | 4,837 | 7,500 | 64% |
| Legal - Series 2025 Bonds | - | - | - | - | - | - | - | - | - | 127 | - | 127 | - | 0% |
| Legal - Boundary Amendment | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Other General Government Services | | | | | | | | | | | | | | |
| Engineering Services | - | - | - | - | - | - | - | - | - | - | - | - | 5,000 | 0% |
| Stormwater Needs Analysis | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Contingencies | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Other Current Charges | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Emergency & Disaster Relief Services | | | | | | | | | | | | | | |
| Hurricane Milton | 800 | - | - | 41,025 | - | - | - | - | - | - | - | 41,825 | - | 0% |
| Road and Street Services | | | | | | | | | | | | | | |
| Professional Management | | | | | | | | | | | | | | |
| Asset Management | - | 42 | 500 | 42 | 42 | 42 | - | 83 | 42 | - | 83 | 875 | 500 | 175% |
| Utility Services | | | | | | | | | | | | | | |
| Electric | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Repairs and Maintenance | | | | | | | | | | | | | | |
| Miscellaneous Repairs | - | - | - | - | - | - | - | - | - | - | - | - | 2,000 | 0% |
| Pressure Cleaning | - | - | - | - | - | - | - | - | - | - | - | - | 6,000 | 0% |
| Contingencies | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Capital Outlay - Roadway Improvement | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2025

| Description | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Total Annual Budget | % of Budget |
|---------------------------------------|---------|----------|----------|---------|----------|--------|-------|--------|--------|-------|--------|--------------|---------------------|-------------|
| Stormwater Management Services | | | | | | | | | | | | | | |
| Professional - Management | - | 3,250 | 3,250 | 3,250 | 3,250 | 3,250 | - | 6,500 | 3,250 | - | 6,500 | 32,500 | 39,000 | 83% |
| Professional - NPDES Monitoring | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Field Operations | | | | | | | | | | | | | | |
| Mitigation Monitoring | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Utility Services | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Electric | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Lake System | | | | | | | | | | | | | | |
| Aquatic Weed Control | - | 5,865 | 12,974 | 6,816 | 5,000 | 5,000 | 5,000 | 10,000 | - | 5,000 | - | 55,655 | 38,000 | 146% |
| Lake Bank Maintenance | - | - | 15,962 | 1,580 | - | - | - | 4,900 | - | - | - | 22,442 | 20,000 | 112% |
| Slope Survey Monitoring | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Water Quality Reporting | - | - | - | - | - | 29,325 | 5,865 | 5,865 | - | 5,865 | 11,730 | 58,650 | 69,000 | 85% |
| Water Quality Testing | - | - | - | - | 5,150 | - | - | - | - | - | 5,150 | 10,300 | 19,000 | 54% |
| Stormwater Structures | - | - | - | - | - | - | - | 10,200 | 55,857 | - | 40,500 | 106,557 | 40,000 | 266% |
| Midge Fly Control | - | - | - | - | 1,121 | 1,121 | - | 1,121 | - | - | 510 | 3,873 | 2,500 | 155% |
| Lake 5/6 Fish Stocking | - | - | - | - | - | - | - | - | 25,000 | - | - | 25,000 | 25,000 | 100% |
| Wetland Preserves System | | | | | | | | | | | | | | |
| Wetland Maintenance | - | 2,250 | - | 714 | 2,964 | 4,564 | 714 | 7,602 | - | 714 | - | 19,521 | 8,000 | 244% |
| Permit Monitoring | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Contingencies | - | - | - | - | - | - | - | - | - | 400 | 2,000 | 2,400 | 15,505 | 15% |
| Capital Outlay | | | | | | | | | | | | | | |
| Aeration Systems | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Littoral Shelf Plantings | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Erosion Restoration | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Stormwater Structures | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2025

| Description | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Total Annual Budget | % of Budget |
|---------------------------------------|---------|----------|----------|---------|----------|-------|-------|--------|--------|-------|--------|--------------|---------------------|-------------|
| Landscaping | | | | | | | | | | | | | | |
| Professional Services | | | | | | | | | | | | | | |
| Asset Management | - | 1,500 | 1,042 | 1,500 | 1,500 | 1,500 | - | 3,000 | 1,500 | - | 3,000 | 14,542 | 18,000 | 81% |
| Utility Services | | | | | | | | | | | | | | |
| Electric | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Repairs & Maintenance | | | | | | | | | | | | | | |
| Landscape Maintenance | - | 1,667 | 5,417 | 8,377 | 1,667 | 8,377 | 6,710 | 28,507 | 1,667 | 6,710 | 13,420 | 82,517 | 95,000 | 87% |
| Eagle Key Maintenance | - | 5,150 | 2,960 | - | - | - | - | - | - | - | - | 8,110 | 20,000 | 41% |
| Tree Trimming | - | - | - | - | - | - | - | - | - | - | - | - | 18,000 | 0% |
| Landscape Replacements | - | - | - | 5,172 | - | - | 3,454 | - | 15,494 | - | - | 24,120 | 10,000 | 241% |
| Landscape & Shrub Replacements | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Mulch Installation | - | - | - | 7,704 | - | - | - | - | - | - | - | 7,704 | 8,000 | 96% |
| Annuals | - | - | 3,492 | - | - | 2,773 | - | - | 4,028 | - | - | 10,293 | 18,000 | 57% |
| Landscape Lighting | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Irrigation System Repairs | - | 819 | - | - | - | - | - | - | - | 178 | - | 997 | 3,000 | 33% |
| Rip-Rap Repairs | - | - | - | - | - | - | - | - | - | - | - | - | 20,000 | 0% |
| Miscellaneous Repairs | - | - | - | - | - | - | - | - | 263 | - | - | 263 | 2,000 | 13% |
| Mulch Repairs | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Contingencies | - | - | - | - | - | - | - | 7,825 | - | - | - | 7,825 | 13,580 | 58% |
| Capital Outlay | | | | | | | | | | | | | | |
| Eagle Key Improvements | - | - | - | - | - | - | - | - | - | - | - | - | 5,000 | 0% |
| Center PI Blvd Landscape Improvements | - | - | - | - | - | - | - | - | - | - | - | - | 10,000 | 0% |

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2025

| Description | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Total Annual Budget | % of Budget |
|---|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------|
| Reserves | | | | | | | | | | | | | | |
| District Asset Restoration | - | - | - | - | - | - | - | - | - | - | - | - | 174,790 | 0% |
| Sub-Total: | 26,490 | 29,812 | 55,430 | 96,436 | 29,600 | 65,239 | 30,738 | 94,765 | 116,840 | 27,417 | 99,505 | 672,272 | 879,009 | 76% |
| Total Expenditures and Other Uses: | \$ 26,490 | \$ 29,812 | \$ 55,430 | \$ 96,436 | \$ 29,600 | \$ 65,239 | \$ 30,738 | \$ 94,765 | \$ 116,840 | \$ 27,417 | \$ 99,505 | \$ 672,272 | \$ 879,009 | 76% |
| Net Increase/ (Decrease) in Fund Balance | (24,064) | 118,373 | 430,982 | 119,944 | (15,798) | (52,352) | (9,530) | (88,783) | (113,834) | (21,957) | (99,505) | 243,478 | - | |
| Fund Balance - Beginning | 522,354 | 498,290 | 616,663 | 1,047,645 | 1,167,589 | 1,151,791 | 1,099,439 | 1,089,909 | 1,001,126 | 887,293 | 865,336 | 522,354 | 522,354 | |
| Fund Balance - Ending | \$ 498,290 | \$ 616,663 | \$ 1,047,645 | \$ 1,167,589 | \$ 1,151,791 | \$ 1,099,439 | \$ 1,089,909 | \$ 1,001,126 | \$ 887,293 | \$ 865,336 | \$ 765,831 | \$ 765,831 | \$ 522,354 | |

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2025

| Description | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Total Annual Budget | % of Budget |
|---|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|---------------------|-------------|
| Revenue and Other Sources | | | | | | | | | | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Interest Income | | | | | | | | | | | | | | |
| Interest Account | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Sinking Fund | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Reserve Account | 1,788 | 1,737 | 1,614 | 1,600 | 1,542 | 1,393 | 1,542 | 1,492 | 1,541 | 1,492 | 1,541 | 17,282 | 17,000 | 102% |
| Prepayment Account | 1 | 1 | - | - | - | - | - | - | - | - | - | 1 | - | 0% |
| Revenue Account | 3,102 | 3,030 | 690 | 1,831 | 2,921 | 3,326 | 3,745 | 3,699 | 2,908 | 2,842 | 2,963 | 31,057 | 18,000 | 173% |
| Capitalized Interest | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Special Assessment Revenue | | | | | | | | | | | | | | |
| Special Assessments - On-Roll | 2,385 | 145,716 | 478,308 | 212,776 | 13,572 | 12,672 | 20,855 | 5,883 | 2,956 | 5,370 | - | 900,493 | 924,979 | 97% |
| Special Assessments - Off-Roll | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Special Assessments - Prepayment 2019A-1 | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Other Fees and Charges | | | | | | | | | | | | | | |
| Discounts for Early Payment | - | - | - | - | - | - | - | - | - | - | - | - | (60,513) | 0% |
| Developer Contribution | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Intragovernmental Transfers In | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Debt Proceeds | | | | | | | | | | | | | | |
| Debt Proceeds Series 2019A-1 | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Total Revenue and Other Sources: | \$ 7,276 | \$ 150,484 | \$ 480,612 | \$ 216,207 | \$ 18,036 | \$ 17,390 | \$ 26,141 | \$ 11,073 | \$ 7,405 | \$ 9,704 | \$ 4,504 | 948,833 | \$ 899,466 | 105% |
| Expenditures and Other Uses | | | | | | | | | | | | | | |
| Debt Service | | | | | | | | | | | | | | |
| Principal Debt Service - Mandatory | - | 305,000 | - | - | - | - | - | - | - | - | - | 305,000 | 305,000 | 100% |
| Principal Debt Service - Early Redemptions | - | 150,000 | - | - | 10,000 | - | - | - | - | - | - | 160,000 | - | 0% |
| Interest Expense | - | 278,450 | - | - | 103 | - | - | 270,284 | - | - | - | 548,838 | 551,944 | 99% |
| Operating Transfers Out (To Other Funds) | 1,788 | 1,737 | 1,614 | 1,600 | 1,542 | 1,393 | 1,542 | 1,492 | 1,541 | 1,492 | 1,541 | 17,282 | - | 0% |
| Total Expenditures and Other Uses: | \$ 1,788 | \$ 735,187 | \$ 1,614 | \$ 1,600 | \$ 11,645 | \$ 1,393 | \$ 1,542 | \$ 271,776 | \$ 1,541 | \$ 1,492 | \$ 1,541 | 1,031,119 | \$ 856,944 | 120% |
| Net Increase/ (Decrease) in Fund Balance | 5,489 | (584,703) | 478,998 | 214,607 | 6,390 | 15,997 | 24,600 | (260,703) | 5,864 | 8,212 | 2,963 | (82,286) | 42,522 | |
| Fund Balance - Beginning | 1,337,184 | 1,342,673 | 757,970 | 1,236,968 | 1,451,575 | 1,457,966 | 1,473,963 | 1,498,563 | 1,237,860 | 1,243,724 | 1,251,936 | 1,337,184 | 1,337,184 | |
| Fund Balance - Ending | \$ 1,342,673 | \$ 757,970 | \$ 1,236,968 | \$ 1,451,575 | \$ 1,457,966 | \$ 1,473,963 | \$ 1,498,563 | \$ 1,237,860 | \$ 1,243,724 | \$ 1,251,936 | \$ 1,254,899 | 1,254,899 | \$ 1,379,706 | |

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2025

| Description | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Total Annual Budget | % of Budget |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------|
| Revenue and Other Sources | | | | | | | | | | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Interest Income | | | | | | | | | | | | | | |
| Interest Account | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Sinking Fund | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Reserve Account | 287 | 263 | 244 | 225 | 199 | 180 | 184 | 162 | 168 | 139 | 115 | 2,166 | 4,500 | 48% |
| Prepayment Account | 992 | 1,708 | 695 | 1,224 | 1,581 | 1,114 | 1,193 | 1,258 | 161 | 235 | 337 | 10,499 | 5,400 | 194% |
| Revenue Account | - | 38 | - | - | 1 | 1 | 9 | 36 | 9 | 9 | 10 | 113 | 650 | 17% |
| Capitalized Interest | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Special Assessment Revenue | | | | | | | | | | | | | | |
| Special Assessments - On-Roll | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Special Assessments - Off-Roll | 96,684 | - | - | 3,781 | - | - | 22,632 | - | - | - | - | 123,098 | 130,835 | 94% |
| Special Assessments - Prepayment 2019A-2 | 134,616 | 117,874 | 142,220 | 274,994 | 12,173 | 12,173 | 38,666 | - | 36,518 | - | 97,382 | 866,616 | 30,290 | 2861% |
| Intragovernmental Transfers In | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Debt Proceeds | | | | | | | | | | | | | | |
| Debt Proceeds Series 2019A-2 | - | - | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Total Revenue and Other Sources: | \$ 232,580 | \$ 119,883 | \$ 143,159 | \$ 280,224 | \$ 13,953 | \$ 13,467 | \$ 62,685 | \$ 1,457 | \$ 36,856 | \$ 383 | \$ 97,845 | 1,002,491 | \$ 171,675 | 584% |
| Expenditures and Other Uses | | | | | | | | | | | | | | |
| Debt Service | | | | | | | | | | | | | | |
| Principal Debt Service - Mandatory | - | 55,000 | - | - | - | - | - | - | - | - | - | 55,000 | 55,000 | 100% |
| Principal Debt Service - Early Redemptions | - | 330,000 | - | - | 380,000 | - | - | 335,000 | - | - | 95,000 | 1,140,000 | - | 0% |
| Interest Expense | - | 41,688 | - | - | 3,819 | - | - | 26,553 | - | - | 956 | 73,016 | 104,144 | 70% |
| Operating Transfers Out (To Other Funds) | 287 | 263 | 244 | 225 | 199 | 180 | 184 | 162 | 168 | 139 | 115 | 2,166 | 1,981 | 109% |
| Total Expenditures and Other Uses: | 287 | 426,951 | 244 | 225 | 384,018 | 180 | 184 | 361,716 | 168 | 139 | 96,071 | 1,270,182 | \$ 161,125 | 788% |
| Net Increase/ (Decrease) in Fund Balance | 232,293 | (307,068) | 142,915 | 279,999 | (370,064) | 13,288 | 62,501 | (360,259) | 36,688 | 244 | 1,773 | (267,690) | 10,550 | |
| Fund Balance - Beginning | 397,720 | 630,013 | 322,945 | 465,859 | 745,858 | 375,794 | 389,082 | 451,582 | 91,324 | 128,012 | 128,256 | 397,720 | 397,720 | |
| Fund Balance - Ending | \$ 630,013 | \$ 322,945 | \$ 465,859 | \$ 745,858 | \$ 375,794 | \$ 389,082 | \$ 451,582 | \$ 91,324 | \$ 128,012 | \$ 128,256 | \$ 130,029 | \$ 130,029 | \$ 408,270 | |

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

| Description | May | June | July | August | Year to Date | Total Annual Budget | % of Budget |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------|
| Revenue and Other Sources | | | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0% |
| Interest Income | | | | | | | |
| Interest Account | - | - | - | - | - | - | 0% |
| Sinking Fund | - | - | - | - | - | - | 0% |
| Reserve Account | - | 31 | 309 | 319 | 660 | - | 0% |
| Prepayment Account | - | - | - | - | - | - | 0% |
| Revenue Account | - | - | - | - | - | - | 0% |
| Capitalized Interest | - | 21 | 206 | 215 | 441 | - | 0% |
| Special Assessment Revenue | | | | | | | |
| Special Assessments - On-Roll | - | - | - | - | - | - | 0% |
| Special Assessments - Off-Roll | - | - | - | - | - | - | 0% |
| Special Assessments - Prepayment 2019A-2 | - | - | - | - | - | - | 0% |
| Intragovernmental Transfers In | - | - | - | - | - | - | 0% |
| Debt Proceeds | | | | | | | |
| Debt Proceeds Series 2025 | 147,505 | - | - | - | 147,505 | - | 0% |
| Total Revenue and Other Sources: | \$ 147,505 | \$ 51 | \$ 515 | \$ 534 | 148,605 | \$ - | 0% |
| Expenditures and Other Uses | | | | | | | |
| Debt Service | | | | | | | |
| Principal Debt Service - Mandatory | - | - | - | - | - | - | 0% |
| Principal Debt Service - Early Redemptions | - | - | - | - | - | - | 0% |
| Interest Expense | - | - | - | - | - | - | 0% |
| Operating Transfers Out (To Other Funds) | - | - | - | - | - | - | 0% |
| Total Expenditures and Other Uses: | - | - | - | - | - | \$ - | 0% |
| Net Increase/ (Decrease) in Fund Balance | 147,505 | 51 | 515 | 534 | 148,605 | - | |
| Fund Balance - Beginning | - | 147,505 | 147,556 | 148,071 | - | - | |
| Fund Balance - Ending | \$ 147,505 | \$ 147,556 | \$ 148,071 | \$ 148,605 | \$ 148,605 | \$ - | |

Esplanade Lake Club Community Development District
Capital Project Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2025

| Description | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Total Annual Budget |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| Revenue and Other Sources | | | | | | | | | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest Income | | | | | | | | | | | | | |
| Construction Account | 79 | 85 | 85 | 92 | 95 | 91 | 106 | 109 | 118 | 120 | 130 | 1,109 | - |
| Cost of Issuance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Retainage Account | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Debt Proceeds | | | | | | | | | | | | | |
| Debt Proceeds Series 2019A-1 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Transfers In (From Other Funds) | 1,788 | 1,737 | 1,614 | 1,600 | 1,542 | 1,393 | 1,542 | 1,492 | 1,541 | 1,492 | 1,541 | 17,282 | - |
| Total Revenue and Other Sources: | \$ 1,867 | \$ 1,822 | \$ 1,699 | \$ 1,691 | \$ 1,637 | \$ 1,484 | \$ 1,648 | \$ 1,600 | \$ 1,659 | \$ 1,612 | \$ 1,671 | \$ 18,391 | \$ - |
| Expenditures and Other Uses | | | | | | | | | | | | | |
| Executive | | | | | | | | | | | | | |
| Professional Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Contractual Services | | | | | | | | | | | | | |
| Trustee Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Printing & Binding | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Legal Services | | | | | | | | | | | | | |
| Legal - Series 2019 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Outlay | | | | | | | | | | | | | |
| Water-Sewer Combination-Construction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Stormwater Mgmt-Construction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Engineering Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Physical Environment | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Improvements | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Underwriters Discount | | | | | | | | | | | | | |
| Series 2019A-1 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Cost of Issuance | | | | | | | | | | | | | |
| Series 2019A-1 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Transfers Out (To Other Funds) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditures and Other Uses: | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net Increase/ (Decrease) in Fund Balance | \$ 1,867 | \$ 1,822 | \$ 1,699 | \$ 1,691 | \$ 1,637 | \$ 1,484 | \$ 1,648 | \$ 1,600 | \$ 1,659 | \$ 1,612 | \$ 1,671 | \$ 18,391 | - |
| Fund Balance - Beginning | \$ 19,336 | \$ 21,203 | \$ 23,026 | \$ 24,725 | \$ 26,416 | \$ 28,053 | \$ 29,537 | \$ 31,185 | \$ 32,785 | \$ 34,444 | \$ 36,056 | \$ 19,336 | - |
| Fund Balance - Ending | \$ 21,203 | \$ 23,026 | \$ 24,725 | \$ 26,416 | \$ 28,053 | \$ 29,537 | \$ 31,185 | \$ 32,785 | \$ 34,444 | \$ 36,056 | \$ 37,727 | \$ 37,727 | \$ - |

Esplanade Lake Club Community Development District
Capital Project Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2025

| Description | October | November | December | January | February | March | April | May | June | July | August | Year to Date | Total Annual Budget |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenue and Other Sources | | | | | | | | | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest Income | | | | | | | | | | | | | |
| Construction Account | 37 | 37 | 36 | 37 | 36 | 34 | 38 | 38 | 40 | 39 | 41 | 411 | - |
| Cost of Issuance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Retainage Account | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Debt Proceeds | | | | | | | | | | | | | |
| Debt Proceeds Series 2019A-2 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Transfers In (From Other Funds) | 287 | 263 | 244 | 225 | 199 | 180 | 184 | 162 | 168 | 139 | 115 | 2,166 | - |
| Total Revenue and Other Sources: | \$ 324 | \$ 300 | \$ 280 | \$ 262 | \$ 235 | \$ 213 | \$ 222 | \$ 200 | \$ 207 | \$ 178 | \$ 156 | \$ 2,578 | \$ - |
| Expenditures and Other Uses | | | | | | | | | | | | | |
| Executive | | | | | | | | | | | | | |
| Professional Management | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Contractual Services | | | | | | | | | | | | | |
| Trustee Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Printing & Binding | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Legal Services | | | | | | | | | | | | | |
| Legal - Series 2019 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Outlay | | | | | | | | | | | | | |
| Water-Sewer Combination-Construction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Stormwater Mgmt-Construction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Engineering Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Physical Environment | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Improvements | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Underwriters Discount | | | | | | | | | | | | | |
| Series 2019A-2 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Cost of Issuance | | | | | | | | | | | | | |
| Series 2019A-2 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Transfers Out (To Other Funds) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditures and Other Uses: | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net Increase/ (Decrease) in Fund Balance | \$ 324 | \$ 300 | \$ 280 | \$ 262 | \$ 235 | \$ 213 | \$ 222 | \$ 200 | \$ 207 | \$ 178 | \$ 156 | \$ 2,578 | - |
| Fund Balance - Beginning | \$ (446,325) | \$ (446,002) | \$ (445,701) | \$ (445,421) | \$ (445,159) | \$ (444,924) | \$ (444,711) | \$ (444,489) | \$ (444,289) | \$ (444,081) | \$ (443,904) | \$ (446,325) | - |
| Fund Balance - Ending | \$ (446,002) | \$ (445,701) | \$ (445,421) | \$ (445,159) | \$ (444,924) | \$ (444,711) | \$ (444,489) | \$ (444,289) | \$ (444,081) | \$ (443,904) | \$ (443,748) | \$ (443,748) | \$ - |

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

| Description | May | June | July | August | Year to Date | Total Annual Budget |
|--|---------------------|---------------------|------------------|------------------|---------------------|---------------------|
| Revenue and Other Sources | | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest Income | | | | | | |
| Construction Account | - | 723 | 7,001 | 207 | 7,931 | - |
| Cost of Issuance | - | 1 | 9 | 10 | 20 | - |
| Retainage Account | - | - | - | - | - | - |
| Debt Proceeds | | | | | | |
| Debt Proceeds Series 2025 | 2,357,495 | - | - | - | 2,357,495 | - |
| Operating Transfers In (From Other Funds) | - | - | - | - | - | - |
| Total Revenue and Other Sources: | \$ 2,357,495 | \$ 724 | \$ 7,010 | \$ 216 | \$ 2,365,446 | \$ - |
| Expenditures and Other Uses | | | | | | |
| Executive | | | | | | |
| Professional Management | - | - | - | - | - | - |
| Other Contractual Services | | | | | | |
| Trustee Services | - | - | - | - | - | - |
| Printing & Binding | - | - | - | - | - | - |
| Legal Services | | | | | | |
| Legal - Series 2025 | - | - | - | - | - | - |
| Capital Outlay | | | | | | |
| Water-Sewer Combination-Construction | - | 905,798 | - | - | 905,798 | - |
| Stormwater Mgmt-Construction | - | 1,117,388 | - | - | 1,117,388 | - |
| Engineering Services | - | - | - | - | - | - |
| Other Physical Environment | - | - | - | - | - | - |
| Road Improvements | - | - | - | - | - | - |
| Cost of Issuance | | | | | | |
| Dissemination Services | 3,500 | - | - | - | 3,500 | - |
| District Management and A.M. | 50,000 | - | - | - | 50,000 | - |
| Legal Services | 163,750 | - | - | - | 163,750 | - |
| Printing & Binding | 1,750 | - | - | - | 1,750 | - |
| Trustee Services | 6,075 | - | - | - | 6,075 | - |
| Underwriters Discount | 50,100 | - | - | - | 50,100 | - |
| Operating Transfers Out (To Other Funds) | - | - | - | - | - | - |
| Total Expenditures and Other Uses: | \$ 275,175 | \$ 2,023,185 | \$ - | \$ - | \$ 2,298,360 | \$ - |
| Net Increase/ (Decrease) in Fund Balance | \$ 2,082,320 | \$ (2,022,461) | \$ 7,010 | \$ 216 | \$ 67,086 | - |
| Fund Balance - Beginning | \$ - | \$ 2,082,320 | \$ 59,860 | \$ 66,870 | - | - |
| Fund Balance - Ending | \$ 2,082,320 | \$ 59,860 | \$ 66,870 | \$ 67,086 | \$ 67,086 | \$ - |

Prepared by:
JPWARD and Associates, LLC