Esplanade Lake Club Community Development District

Lee County, FL

Meeting Agenda November 12, 2026



PFM Management Services LLC
James P. Ward | Vivian Carvalho
District Manager
3501 Quadrangle Blvd., Suite 270
Orlando, FL 32817
Phone: 954.658.4900 | 407.723.5945

3501 Quadrangle Boulevard, Suite 270
Orlando, Florida 32817
407.723.5900 | pfmmanagement.com

Esplanade Lake Club Community Development District

www.esplanadelakeclubcdd.org

Board of Supervisors

Felipe Gonzalez, Chairman
Dalton Drake, Vice Chairman
Barry Ernst, Assistant Secretary
Ashley Kingston, Assistant Secretary
Fernanda Martinho, Assistant Secretary

James P. Ward, District Manager
Vivian Carvalho, District Manager
wardj@pfm.com | carvalhov@pfm.com
Phone: (954) 658-4900 | (407) 723-5945
3501 Quadrangle Boulevard, Suite 270
Orlando, Florida 32817

Meeting Link: https://pfmcdd.webex.com/pfmcdd/j.php?MTID=ma99f156c964906eab5d8fad8286102d3
Phone: (844) 621-3956 Code: **2539 491 3930**; Event Password: **Jpward**

NOVEMBER 2026

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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 should 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.

The following is the agenda for the upcoming Regular Meeting for the Esplanade Lake Club Community Development District ("District"), scheduled to be held at **11:00 a.m.** on **Thursday, November 12, 2026**, at Esplanade Lake Club, 11501 Canal Grande Drive, Fort Myers, Florida 33913

AGENDA

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1. Call to Order & Roll Call.

2. Notice of Advertisement of Meeting.

Pages 8-9

3. Consideration of **Resolution 2027-1,** a Resolution of the Board of Supervisors of the Esplanade Lake Club Community Development District Declaring Vacancies in Seat 1 (Ryan Futch) and Seat 2 (Rebekah Norton) on the Board of Supervisors Pursuant to Section 190.006(3)(b), *Florida Statutes;* and Providing for Severability and an Effective Date.

Pages 9-11

4. Consideration of Minutes:
   I. September 10, 2026 – Regular Meeting.

Pages 12-15

5. Consideration of **Resolution 2027-2,** a Resolution of the Board of Supervisors Designating the Registered Agent; Designating the Office and Location of the Registered Office; and Providing for Conflicts and Invalid Provisions; and Providing an Effective Date.

Pages 16-18

6. Consideration of **Resolution 2027-3,** a Resolution of the Board of Supervisors Amending the Fiscal Year 2026 Budget which began on October 1, 2025, and ended on September 30, 2026; providing a severability clause; providing for conflict; and providing an effective date.

Pages 19-27

7. Consideration of **Resolution 2027-4**, a Resolution of the Board of Supervisors of the Esplanade Lake Club Community Development District Adopting Goals, Objectives, and Performance Measures and Standards for Fiscal Year 2027; Providing a Severability Clause; and Providing an Effective Date.

Pages 28-35

8. Staff Reports.

   District Attorney
   I. District Engineer
   II. District Asset Manager
      a) Asset Managers Report: November 1, 2026.

III. District Manager

a) ***Meeting Dates for Fiscal Year 2027:***

- NEXT MEETING: **Thursday, December 10, 2026,** Regular Meeting

b) Commission on Ethics Required Annual Ethics Training Memorandum.

c) Financial Statements for the period ending September 30, 2026 (unaudited).

Pages 36-76

9. Supervisors' Requests.

10. Public Comments for Non-Agenda items.

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

11. Adjournment.

Meeting Schedule – FY 2027

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

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: Is the Notice of Advertisement of the Board of Supervisors Meetings for Fiscal Year 2027.

Item 3: **Resolution 2027-1,** a Resolution of the Board of Supervisors of the Esplanade Lake Club Community Development District Declaring Vacancies in Seat 1 (Ryan Futch) and Seat 2 (Rebekah Norton) on the Board of Supervisors pursuant to Section 190.006(3)(b), Florida Statutes; and Providing for Severability and an Effective Date.

Item 4: Minutes – September 10, 2026 – Regular Meeting.

Item 5: **Resolution 2027-2,** a Resolution Designating the Registered Agent; Designating the Office and Location of the Registered Office; and Providing for Conflicts and Invalid Provisions; and Providing an Effective Date.

Item 6: **Resolution 2027-3,** a Resolution of the Board of Supervisors Amending the Fiscal Year 2026 Budget which began on October 1, 2025, and ended on September 30, 2026; providing a severability clause; providing for conflict and providing an effective date.

Item 7: **Resolution 2027-4**, a Resolution of the Board of Supervisors of the Esplanade Lake Club Community Development District Adopting Goals, Objectives, and Performance Measures and Standards for Fiscal Year 2027; Providing a Severability Clause; and Providing 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.

Notice of Advertisement of Meeting

USA TODAY CO.

LocaliQ

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Katey Selchan
Katey Selchan
2301 NE 37th Street
Fort Lauderdale FL 33308

STATE OF WISCONSIN, COUNTY OF BROWN

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

FNP Fort Myers News-Press 09/20/2026
FNP news-press.com 09/20/2026

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.
Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 09/20/2026

Legal Clerk

Notary, State of WI, County of Brown

8-21-30

My commission expires

Publication Cost:	$279.16	
Tax Amount:	$0.00	
Payment Cost:	$279.16	
Order No:	12575100	# of Copies:
Customer No:	1126448	1
PO #:	LSAR0581115	

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

NICOLE JACOBS
Notary Public
State of Wisconsin

NOTICE OF MEETINGS
ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT
DISTRICT

The Fiscal Year 2027 Regular Meetings of the Board of Supervisors of the Esplanade Lake Club Community Development District, which covers the period October 1, 2026 through September 30, 2027, are scheduled to be held at **11:00 A.M.** on the second Thursday of each month, at the **Esplanade Lake Club, 11501 Canal Grande Drive, Fort Myers, Florida 33913** on the following dates:

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

The meetings are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agendas for these meetings may be obtained from the office of the District Manager, PFM Management Services LLC, 2301 NE 37th Street, Fort Lauderdale, Florida 33308, at least seven (7) days in advance of the meeting, or by calling (954) 658-4900. In addition, the agendas will be available on the District's website at www.Esplanadelakeclubcdd.org.

These meetings may be cancelled or continued to a date, time, and location specified on the record at the meeting.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at these meetings should contact the District Manager at (954) 658-4900, at least five (5) days prior to the date of the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770, for assistance in contacting the District Office.

If any person decides to appeal any decision made with respect to any matter considered at these board meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made at their own expense and which record includes the testimony and evidence on which the appeal is based.

Esplanade Lake Club Community Development District
James P. Ward, District Manager
September 20 2026
LSAR0581115

Resolution 2027-1

RESOLUTION 2027-1

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT DECLARING VACANCIES IN CERTAIN SEATS ON THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), FLORIDA STATUTES; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

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*; and

WHEREAS, on November 3, 2026, two (2) members of the Board of Supervisors (**"Board"**) were to be elected by the **"Qualified Electors"** of the District, as that term is defined in Section 190.003, *Florida Statutes*; and

WHEREAS, the District published a notice of qualifying period set by the Supervisor of Elections at least two (2) weeks prior to the start of said qualifying period; and

WHEREAS, at the close of the qualifying period there were no Qualified Electors qualified to run for the two (2) seats available for election by the Qualified Electors of the District; and

WHEREAS, pursuant to Section 190.006(3)(b), *Florida Statutes*, the Board shall declare the seats vacant, effective the second Tuesday following the general election; and

WHEREAS, Qualified Electors are to be appointed to the vacant seats within 90 days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring the seats available for election as vacant.

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

1. DECLARATION OF VACANT BOARD SUPERVISOR SEATS. The following seats are hereby declared vacant effective as of November 12, 2026:

Seat #1 (currently held by Ryan Futch)
Seat #2 (currently held by Rebekah Norton)

2. INCUMBENT BOARD SUPERVISORS. Until such time as the Board nominates Qualified Electors to fill the vacancies declared in Section 1 above, the incumbent Board Supervisors of those respective seats shall remain in office.

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

4. EFFECTIVE DATE. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED by the Board of Supervisors of the Esplanade Lake Club Community Development District, Lee County, Florida, this 12th day of November, 2026.

ATTEST:	**ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT**
_____	_____
Vivian Carvalho, Secretary	, Chairperson

Minutes 9/17/26

MINUTES OF MEETING
ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT

The Regular Meeting of the Board of Supervisors of the Esplanade Lake Club Community Development District was held on Thursday, September 10, 2026, at the Offices of Atwell LLC., 28100 Bonita Grande Drive, Suite 305, Bonita Springs, Florida 34135. It began at 11:00 a.m. and was presided over by Mr. Felipe Gonzalez, Chairperson, and James P. Ward as Secretary.

Present and constituting a quorum:

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

Absent:

Felipe Gonzalez	Chairperson
Tim Byal	Assistant Secretary

Also present were:

James P. Ward	District Manager
Vivian Carvalho	Senior District Manager w/PFM
Tucker Mackie	District Attorney w/Kutak Rock
Tanya Montgomery	Accountant w/PFM

Audience:

Julia Sullivan

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

FIRST ORDER OF BUSINESS **Call to Order/Roll Call**

Ms. Vivian Carvalho called the meeting to order at approximately 11:00 a.m. She listed the Board Members who were present, constituting a quorum. She listed others who were present in person or via audio/video.

SECOND ORDER OF BUSINESS **Consideration of Minutes**

July 9, 2026 – Regular Meeting Minutes

Ms. Carvalho asked if there were any comments, questions or corrections to the Minutes; hearing none, she called for a motion.

DRAFT

On MOTION made by Ryan Futch, seconded by Rebekah Norton, and with all in favor, the July 9, 2026 Regular Meeting Minutes were approved.

THIRD ORDER OF BUSINESS Staff Reports

I. District Attorney

No report.

II. District Asset Manager

No report.

III. District Manager

a) Goals and Objectives Requirements for CDDs for 2026
b) Important Meeting Dates for Fiscal Year 2026-2027:
- **NEXT Meeting: Thursday, December 10, 2026**

c) Commission on Ethics required Annual Ethics Training Memorandum
d) Encroachment Agreements approved/recorded July 9, 2026 - September 3, 2026:
1. Encroachment Agreement (Lux) – Recorded July 21, 2026
2. Encroachment Agreement (Coppinger) – Recorded September 2, 2026
e) Financial Report for period ending July 31, 2026 (unaudited)
f) Financial Report for period ending August 31, 2026 (unaudited)

Ms. Carvalho stated the CDD goals and objectives have been met for 2026. She explained that this finalized the last piece which was approval of the goals and objectives. She called for a motion.

On MOTION made by Jeff Lux, seconded by Rebekah Norton, and with all in favor, the goals and objectives were approved.

Ms. Carvalho stated the next meeting was scheduled for December 10, 2026. She asked if this meeting was needed.

Mr. Jim Ward stated he did not believe a meeting was needed on December 10.

The Board agreed.

Ms. Carvalho stated she would send out a cancellation of the December meeting.

Mr. Ward stated when meetings began again, it was important to remember the meetings would be held at the clubhouse. He said new notices would be sent out with calendar invites.

DRAFT

Ms. Carvalho reminded the Board to complete the ethics training requirement before the end of the calendar year. She discussed the encroachments; her comments were (indecipherable). She asked if there were any questions about the financial statements; there were none.

FOURTH ORDER OF BUSINESS Supervisor's Requests

Ms. Carvalho asked if there were any questions or comments from the Board.

Mr. Lux asked if there were any recommendations regarding which ethics training sessions to choose.

Mr. Ward responded it did not matter which one was chosen, any of the training sessions would be satisfactory.

FIFTH ORDER OF BUSINESS Public Comments

Ms. Carvalho asked if there were any public comments; there were none.

SIXTH ORDER OF BUSINESS Adjournment

Ms. Carvalho adjourned the meeting at approximately 11:05 a.m.

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

Esplanade Lake Club Community Development District

_____ _____

James P. Ward, Secretary Felipe Gonzalez, Chairperson

DRAFT

Resolution 2027-2

RESOLUTION 2027-2

A RESOLUTION DESIGNATING THE REGISTERED AGENT; DESIGNATING THE OFFICE AND LOCATION OF THE REGISTERED OFFICE; AND PROVIDING FOR CONFLICTS AND INVALID PROVISIONS AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, 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 District is statutorily required to designate a registered agent and a registered office location for the purposes of accepting any process, notice, or demand required or permitting by law to be served upon the District in accordance with Section 189.014(1), *Florida Statutes*; and

WHEREAS, the Board of Supervisors of the Esplanade Lake Club Community Development District desire to appoint Vivian Carvalho as the Registered Agent and designate the offices of PFM Management Services LLC, 3501 Quadrangle Blvd., Suite 270, Orlando, FL 32817, as the Registered Office.

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

SECTION 1. DESIGNATION OF REGISTERED AGENT: Vivian Carvalho is hereby appointed as the Registered Agent.

SECTION 2. DESIGNATION OF REGISTERED OFFICE. The offices of PFM Management Services LLC, 3501 Quadrangle Blvd., Suite 270, Orlando, FL 32817, is hereby designated as the Registered Office.

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.

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. 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 12th day of November, 2026.

ATTEST:	**ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT**
Vivian Carvalho, Secretary	_____, Chairperson

Resolution 2027-3

RESOLUTION 2027-3

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

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

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

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

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

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

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

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

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

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

PASSED AND ADOPTED by the Board of Supervisors of the Esplanade Lake Club Community Development District, Lee County, Florida, this 12th day of November 2026.

ATTEST:

ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT

_____
James P. Ward, Secretary

_____
, Chairperson

Exhibit A: FY2026 Adopted Budget Amendment #2

Exhibit A
FY2026 Adopted Budget Amendment #2

Esplanade Lake Club Community Development District

FY 2026 - Proposed Budget Amendment #2

September 30, 2026

PFM Management Services LLC
3501 Quadrangle Boulevard
Suite 270
Orlando, FL 32817-8329
(407) 723-5900

Esplanade Lake Club Community Development District
General Fund - Budget (Amendment #2)
Fiscal Year 2026

Description	FYE 9/30/2026 Actual	FY 2026 Amended Budget	Amendment #2	FY 2026 Amended Budget	Notes
Revenues and Other Sources					
Carryforward	$ -	$ -	$ -	$ -	Cash Over (Short) for Operations
Interest Income - General Account	$ 19,180	$ 25,000	$ (5,820)	$ 19,180	Earnings from FMIT Investments
Assessment Revenue					
Assessments - On-Roll	$ 1,070,089	$ 1,070,089	$ -	$ 1,070,089	Property Owners Assessments
Total Revenue and Other Sources	**$ 1,089,269**	**$ 1,095,089**	**$ (5,820)**	**$ 1,089,269**	
Appropriations					
Legislative					
Board of Supervisor's Fees	$ 2,400	$ 2,400	$ -	$ 2,400	Statutory Required Fees (Waived by Development Board Member
Executive					
Professional - Management	$ 55,000	$ 55,000	$ -	$ 55,000	District Manager
Financial and Administrative					
Audit Services	$ 5,600	$ 4,500	$ 1,100	$ 5,600	Statutory required audit yearly
Accounting Services	$ 40,000	$ 40,000	$ -	$ 40,000	All Funds
Assessment Roll Preparation	$ 40,000	$ 40,000	$ -	$ 40,000	Par Outstanding and yearly work with Property Appraiser
Arbitrage Rebate Fees	$ 500	$ 1,500	$ (1,000)	$ 500	IRS Required Calculation to insure interest on Bonds does not exceed interest paid on bonds
Other Contractual Services					
Legal Advertising	$ 2,290	$ 4,000	$ (1,710)	$ 2,290	Statutory Required Legal Advertising
Trustee Services	$ 11,664	$ 11,250	$ 414	$ 11,664	Trust Fees for Bonds
Dissemination Agent Services	$ 875	$ 7,000	$ (6,125)	$ 875	Required Reporting for Bonds
Bond Amortization Schedules	$ 600	$ 2,000	$ (1,400)	$ 600	Required for Bonds
Property Appraiser & Tax Collector Fees	$ 809	$ 700	$ 109	$ 809	Fees to place assessments on tax bills
Bank Service Fees	$ 83	$ 250	$ (167)	$ 83	Bank Fees - Governmental Bank Account
Communications and Freight Services					
Postage, Freight & Messenger	$ 184	$ 250	$ (66)	$ 184	Agenda Mailings and other misc mail
Computer Services (Web Site)	$ 2,400	$ 2,400	$ -	$ 2,400	Statutory Maintenance of District Web Site
Insurance	$ 18,623	$ 18,275	$ 348	$ 18,623	General Liability and D&O Liability Insurance
Subscriptions and Memberships	$ 175	$ 175	$ -	$ 175	Department of Economic Opportunity Fee
Printing and Binding	$ 279	$ 300	$ (21)	$ 279	Agenda Books and Copies
Legal Services					
General Counsel	$ 4,631	$ 7,500	$ (2,869)	$ 4,631	District Attorney
Sub-Total:	**$ 186,114**	**$ 197,500**	**$ (11,386)**	**$ 186,114**	

Esplanade Lake Club Community Development District
General Fund - Budget (Amendment #2)
Fiscal Year 2026

Description		FYE 9/30/2026 Actual	FY 2026 Amended Budget	Amendment #2	FY 2026 Amended Budget	Notes
Other General Government Services						
Engineering Services						
General Engineering		$ -	$ 5,000	$ (5,000)	$ -	District Engineer (General Services)
	Sub-Total:	**$ -**	**$ 5,000**	**$ (5,000)**	**$ -**	
Stormwater Management Services						
Professional Services						
Asset Management		$ 57,146	$ 68,000	$ (10,855)	$ 57,146	Field Operations Manager
Repairs & Maintenance						
Lake System						
Aquatic Weed Control		$ 41,250	$ 44,000	$ (2,750)	$ 41,250	Monthly Spraying of Lakes (Additional Lakes in FGCU)
Lake Bank Maintenance		$ 127,535	$ 114,000	$ 13,535	$ 127,535	Repairs on 5 Lakes in SE section to address washouts & erosion. The lake banks were regraded & stabilized with new sod to help prevent future erosion issues.
Fountain and Aeration Maintenance		$ -	$ 1,500	$ (1,500)	$ -	Quarterly PM
Water Quality Reporting		$ 70,380	$ 69,000	$ 1,380	$ 70,380	Lee County Reporting Requirements
Water Quality Testing (Eagles Key)		$ 16,650	$ 16,000	$ 650	$ 16,650	Tri-Annual water quality sampling & water quality standards rpt
Stormwater Structures		$ 77,581	$ 40,000	$ 37,581	$ 77,581	Periodic Inspection/Cleaning of Interconnect Pipes
Midge Fly Control		$ 925	$ 3,500	$ (2,575)	$ 925	Periodic Control of Midge Fly's
Lake 5/6 Fish Stocking		$ 25,041	$ 38,000	$ (12,959)	$ 25,041	Improve Water Quality, Midge Fly Treatment, Improve Fishing
Rip-Rap Repairs		$ 2,000	$ 20,000	$ (18,000)	$ 2,000	Periodic Repairs as needed (current repairs needed for 55K))
Wetland Preserves System						
Wetland Maintenance		$ 40,146	$ 12,000	$ 28,146	$ 40,146	Periodic Maintenance to remove exotics as needed
Contingencies		$ 24,707	$ 8,340	$ 16,367	$ 24,707	3% of Repairs and Maintenance
	Sub-Total:	**$ 483,361**	**$ 434,340**	**$ 49,021**	**$ 483,361**	
Road and Street Services						
Professional Management						
Asset Management		$ -	$ 1,000	$ (1,000)	$ -	
Repairs and Maintenance						
Miscellaneous Repairs		$ -	$ 2,000	$ (2,000)	$ -	Center Place Boulevard
Pressure Cleaning of Sidewalk incl. Curb & Gutter		$ 3,548	$ 4,000	$ (452)	$ 3,548	Pressure Cleaning of Sidewalk and Curb and Gutter
	Sub-Total:	**$ 3,548**	**$ 7,000**	**$ (3,452)**	**$ 3,548**	

Esplanade Lake Club Community Development District
General Fund - Budget (Amendment #2)
Fiscal Year 2026

Description	FYE 9/30/2026 Actual	FY 2026 Amended Budget	Amendment #2	FY 2026 Amended Budget	Notes
Landscaping Services					
Professional Services					
Asset Management	$ 26,729	$ 30,000	$ (3,271)	$ 26,729	Field Operations Manager
Repairs & Maintenance					
Landscaping Maintenance	$ 80,520	$ 95,000	$ (14,480)	$ 80,520	Alico Road, Centerplace Blvd & Eagle's Nest (lower to 95)
Eagle Key Maintenance	$ -	$ 16,000	$ (16,000)	$ -	Trim non -natives around Palm Tree beds & Trim of Palm Trees ($
Tree Trimming	$ 2,098	$ 18,000	$ (15,902)	$ 2,098	Trimming of palms trees in the median and ROW
Landscape Replacements	$ -	$ 10,000	$ (10,000)	$ -	Yearly Replacements as needed
Mulch Installation	$ 28,224	$ 13,000	$ 15,224	$ 28,224	One (1) full mulch, at 6 month interval touch up
Annuals	$ 12,728	$ 20,000	$ (7,272)	$ 12,728	Three (3) times/year
Landscape Lighting	$ -	$ 1,000	$ (1,000)	$ -	Periodic repair of decorative lighting fixtures
Irrigation System Repairs	$ -	$ 1,500	$ (1,500)	$ -	Periodic repairs as needed
Holiday Lighting	$ 5,000	$ 5,000	$ -	$ 5,000	Center Place Blvd
Miscellaneous Repairs	$ 7,227	$ 2,000	$ 5,227	$ 7,227	Other Miscellaneous items not accounted for separately
Contingencies	$ -	$ 5,445	$ (5,445)	$ -	3% of Repairs and Maintenance
Capital Outlay					
Contingencies/CEI Services	$ -	$ 16,500	$ (16,500)	$ -	Contingencies/CEI (Contingencies is at 5%)
Sub-Total:	**$ 162,526**	**$ 233,445**	**$ (70,919)**	**$ 162,526**	
Reserves					
District Asset Restoration	$ 175,000	$ 175,000	$ 23,533	$ 198,533	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures.
Sub-Total:	**$ 175,000**	**$ 175,000**	**$ 23,533**	**$ 198,533**	
Other Fees and Charges					
Discounts/Collection Fees	$ 55,188	$ 42,804	$ 12,384	$ 55,188	
Sub-Total:	**$ 55,188**	**$ 42,804**	**$ 12,384**	**$ 55,188**	
Total Appropriations	**$ 1,065,736**	**$ 1,095,089**	**$ (5,820)**	**$ 1,089,269**	

Esplanade Lake Club Community Development District
General Fund - Budget (Amendment #2)
Fiscal Year 2026

Description	FYE 9/30/2026 Actual	FY 2026 Amended Budget	Amendment #2	FY 2026 Amended Budget	Notes
Fund Balance:					
Change from Current Year Operations	$ 23,533	$ 0	$ 0	$ 0	Cash Over (Short) at Fiscal Year End
Beginning Fund Balance	$ 674,944	$ 674,944		$ 674,944	
Current Year Reserve Allocation	$ 175,000	$ 175,000		$ 198,533	Budgeted Funds for Long Term Capital Planning
Ending Fund Balance	**$ 873,478**	**$ 849,944**		**$ 873,478**	
Fund Balance - Allocations (Use of Funds)					
Operations Reserve	$ 266,434	$ 273,772		$ 272,317	Required to meet Cash Needs until Assessment Rec'd.
District Asset Restoration Reserve	$ 607,044	$ 576,172		$ 601,160	Long Term Capital Planning - Balance of Funds - (See Note Above)
Totals:	**$ 873,478**	**$ 849,944**		**$ 873,478**	

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

Resolution 2027-4

RESOLUTION 2027-4

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS FOR FISCAL YEAR 2027; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida ("HB 7013") and creating Section 189.0694, Florida Statutes; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, Florida Statutes, beginning October 1, 2025, and each year thereafter, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District's achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached goals, objectives, and performance measures and standards for Fiscal Year 2027 and presented them to the Board of the District; and

WHEREAS, the District's Board of Supervisors ("Board") finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

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

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

SECTION 2. The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit A.** The District Manager shall take all actions to comply with Section 189.0694, Florida Statutes, and shall prepare and publish on the District's website, on or before December 1 of each year, an annual report describing (a) the goals and objectives achieved by the District and the performance measures and standards used to make that determination, and (b) any goals or objectives the District failed to achieve, for consideration by the Board of the District.

SECTION 3. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED by the Board of Supervisors of the Esplanade Lake Club Community Development District, Lee County, Florida, this 12th day of November 2026.

ATTEST:	**ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT**
_____	_____
Vivian Carvalho, Secretary	, Chairperson

Exhibit A: Performance Measures/Standards and Annual Reporting

Exhibit A

3501 Quadrangle Boulevard, Suite 270
Orlando, Florida 32817
407.723.5900 | pfmmanagement.com

Esplanade Lake Club Community Development District

James P. Ward, District Manager
wardj@pfm.com
Phone: (954) 658-4900

Vivian Carvalho, District Manager
carvalhov@pfm.com
Phone: (407) 723-5945

To: Board of Supervisors

From: District Manager

RE: 2024 Florida Statutes (including 2025C)
Section 189.0694 Special Districts; Performance Measures and Standards

---

Beginning October 1, 2024, or by the end of the first full fiscal year after its creation, whichever is later, each special district must establish goals and objectives for each program and activity undertaken by the district, as well as performance measures and standards to determine if the district's goals and objectives are being achieved. Additionally, by December 1 of each year thereafter, each special district must publish an annual report on the district's website describing: (a) The goals and objectives achieved by the district, as well as the performance measures and standards used by the district to make this determination; and (b) Any goals or objectives the district failed to achieve.

District Management has identified the following key categories to focus on for Fiscal Year 2027 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached hereto as **Exhibit A** to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance and further enhance their commitment to the accountability and transparency of the District.

Exhibit A

ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT
Performance Measures/Standards & Annual Reporting Form
October 1, 2026 – September 30, 2027

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

Objective: Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of two (2) regular board meetings was held during the fiscal year.

Achieved: Yes ☐ No ☐

Goal 1.2 Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3 Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes, and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. FINANCIAL TRANSPARENCY AND ACCOUNTABILITY

Goal 2.1 Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 2.2 Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD website.

Standard: CDD website contains 100% of the following information: most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 2.3 Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit said results to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

James P. Ward, District Manager	_____, Chairman
Date	Date

Asset Manager’s Report

ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT

Monthly Asset Manager's Report
October 2026

Prepared For:

James Ward
District Manager

Prepared By:
Richard Freeman



Calvin, Giordano & Associates, Inc.

A SAFEbuilt® COMPANY

CGA Project No. 20-3967

November 1, 2026

ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT

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I. PURPOSE

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

II. CURRENT ASSET UPDATES

1. Landscape
2. Aquatic Maintenance
3. Cane Toad Management
4. Fishery Management

III. LOCATION MAP

IV. AQUATIC SYSTEM PHOTOS

V. IRRIGATION MAP

VI. SITE PLAN

VII. BIOBASE VEGETATION MAPPING REPORT

1. Landscape

- Landscape maintenance services for the Esplanade Lake Club and Center Place common areas were performed in accordance with the contracted service schedule throughout October. Contract performance and site conditions were verified through field inspection, with particular attention to irrigation coverage, turf quality, and the appearance of the entry monuments and boulevard medians. The service dates recorded for the reporting period are summarized below.

- **Irrigation wet checks:** Irrigation wet checks were conducted on Timer 1 (Front Entrance and Wall) on 10/15/2026 and on Center Place Timer 7 on 10/22/2026 to confirm proper zone operation, head alignment, and coverage.

- **Mowing:** Weekly mowing was performed in Zones 1 and 2 on 10/7, 10/14, 10/21, and 10/28/2026, and along Center Place Boulevard on 10/5, 10/12, 10/19, and 10/26/2026.

- **Trimming:** Shrub and hedge trimming was completed in Zones 1 and 2 on 10/15 and 10/16/2026.

- **Bed weeding:** Planting beds in Zones 1 and 2 were weeded on 10/19/2026; bed weeding along Center Place Boulevard is scheduled for 10/30/2026.

- **Fertilization and turf weed control:** Turf fertilization and weed control applications were completed between 10/19/2026 and 10/23/2026.

- **Seasonal annual rotation:** Replacement of the annual plantings within the Center Place Boulevard medians is scheduled for the last week of October, refreshing seasonal color along the corridor heading into the winter season.



Center Place Boulevard median – annuals scheduled for replacement the last week of October

2. Aquatic Maintenance

- Aquatic maintenance during the reporting period consisted of scheduled shoreline vegetation control throughout the District's stormwater lakes, supplemented by targeted algae treatments. The frequency of algae treatments was higher than in prior months, which is consistent with late rainy-season conditions, when stormwater runoff and warm water temperatures typically promote algal growth. As the rainy season concludes and seasonal cold fronts lower water temperatures, algae and aquatic weed growth are expected to slow. Maintenance efforts will accordingly shift from algae control toward more detailed grass and shoreline weed treatments, with the objective of improving the overall aesthetic condition of the lakes.

- Principal maintenance activities for the period included the following:

    - Lakes 13-1, 13-3, 13-4, 14-1, 14-2, 14-3, and 14-4 were treated for grasses, broadleaf weeds, and algae on 09/25/2026, and Lakes 11-2A, 11-4A, and 13-2 on 09/30/2026. Follow-up treatments were applied to all ten lakes on 10/09/2026.

- Lake 5/6E was treated for algae, grasses, and broadleaf weeds on 10/09/2026.
- Lakes 5/6C, 5/6F, and 14-5 received grass and broadleaf weed treatments on 09/25/2026.
- Lakes 5/6A, 5/6B, and 5/6D were inspected and did not require treatment during the period.

- Quarterly maintenance of the District's indigenous preservation areas, including the removal of exotic and nuisance vegetation, was in progress during October.

- Two storm drains exhibiting sediment accumulation and restricted flow were cleaned to restore their conveyance capacity. The location of the affected structures is identified on the aerial below. These structures will continue to be observed during subsequent rainfall events to confirm that drainage is functioning as intended.



Location of the two storm drains cleaned to remove sediment accumulation (circled)



Drainage inlet and outfall at the lake edge



Lake 5/6 North shoreline conditions

3. Cane Toad Management

- Cane toad reproductive activity declined considerably during October. Following the peak breeding activity observed earlier in the season, collection volumes through October 20 were approximately half of those reported for September.

- Heavy rainfall early in the month, followed by the onset of cooler temperatures, has reduced breeding activity, and tadpole presence is expected to conclude over the coming weeks. Monitoring and removal efforts will continue for as long as breeding activity is observed.

- **October Totals (October 1–20, estimated):**

    - Tadpoles removed: approximately 70,000

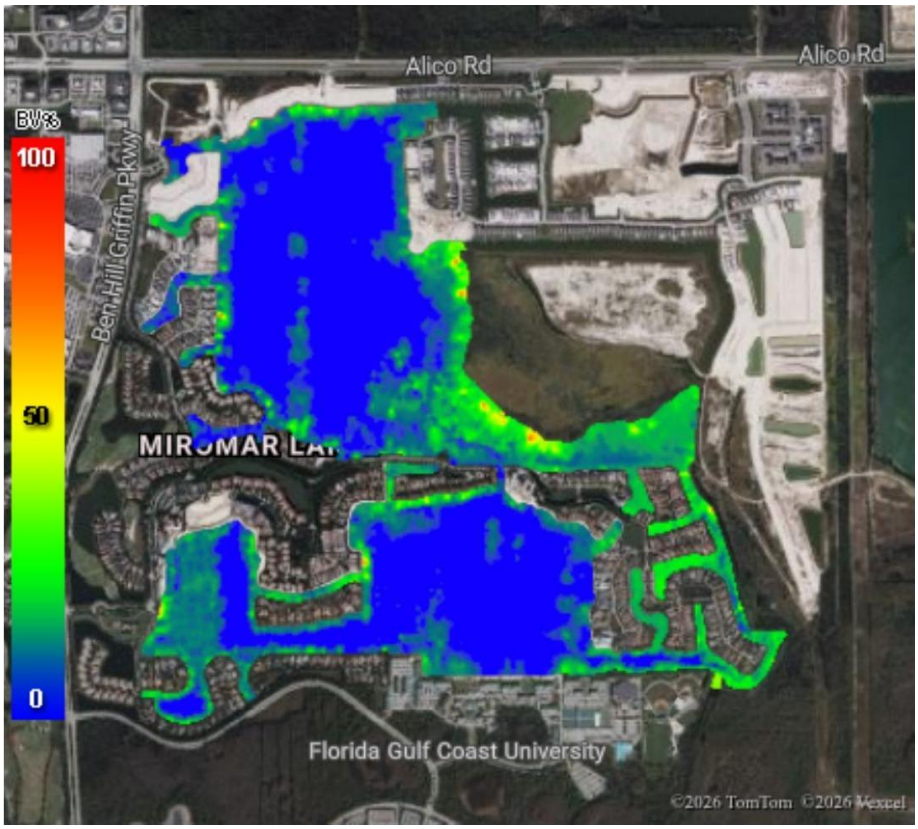
4. Fishery Management

- Fishery management efforts during this period focused on hydroacoustic vegetation mapping of the large lakes. Frequent thunderstorms significantly constrained field operations, and the survey was ultimately completed over four days (September 14, 21, and 22, and October 2). Treatments over the preceding two months targeted submersed vegetation that was impeding boating activity, and were deliberately applied at a conservative rate to avoid over-treatment that would allow the existing grass carp population to eliminate the remaining beneficial vegetation.

- The post-treatment survey indicates that remaining vegetative coverage exceeds what was anticipated, which supports a moderately more aggressive approach in upcoming treatments. Importantly, the data also indicate that prior treatments have substantially reduced overall biomass, and the remaining areas of dense submersed growth are largely confined to zones intentionally retained as fishery habitat. The next treatment cycle will concentrate specifically on dock and beach areas to reduce conflicts with swimming and boating.

- The complete BioBase analysis is provided in Section VII. The survey covered approximately 589 acres, or 93 percent of the 633-acre waterbody. Based on the gridded data set, vegetation was present across approximately 38 percent of the surveyed lake bottom, and approximately 92 percent of the mapped area fell within the lowest biovolume range (vegetation occupying 0 to 20 percent of the water column). On the heat map below, blue-green and light green areas represent healthy bottom cover, while bright green to yellow areas represent greater vegetation volume

and density. Denser vegetation will be retained along the cattail wall, where boating activity is limited and fishing is the predominant use. The map also clearly delineates the dock and beach areas that remain a priority for targeted treatment.



Vegetation biovolume heat map – BioBase survey, September 14 – October 2, 2026

- A selective harvest of largemouth bass is planned within the next few months to reduce the overabundance of stunted and undernourished fish. Field observations indicate that the fishery is improving: during September, schooling bass were documented surface-feeding on shad in open water, a strong indication that forage availability and overall food-chain function are recovering. Although a number of healthy, well-conditioned bass have been observed, a substantial portion of the population remains in poor condition. Removing these fish will reduce competition for available forage and support the continued recovery of the fishery.

III. LOCATION MAP



Esplanade Lakes CDD - Engineer's Report Asset 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

IV. AQUATIC SYSTEM PHOTOS

Esplanade Lake Club CDD
Aquatic System
October 2026



Lake 5/6



Lake 11-A



Lake 11-2A



Lake 12-2



Lake 13-1



Lake 13-2



Lake 13-4



Lake 13-5



Lake 14-1



Lake 14-2



Lake 14-3



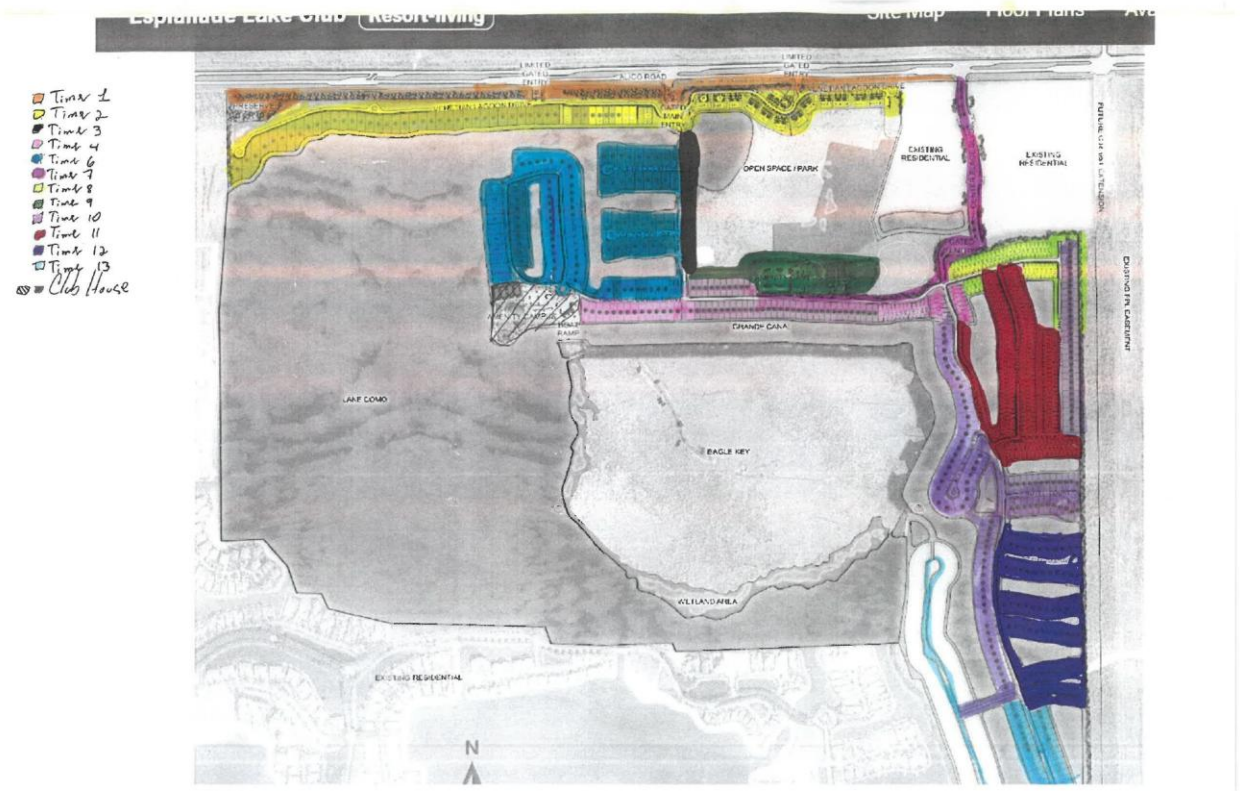
Lake 14-4



Lake 14-5



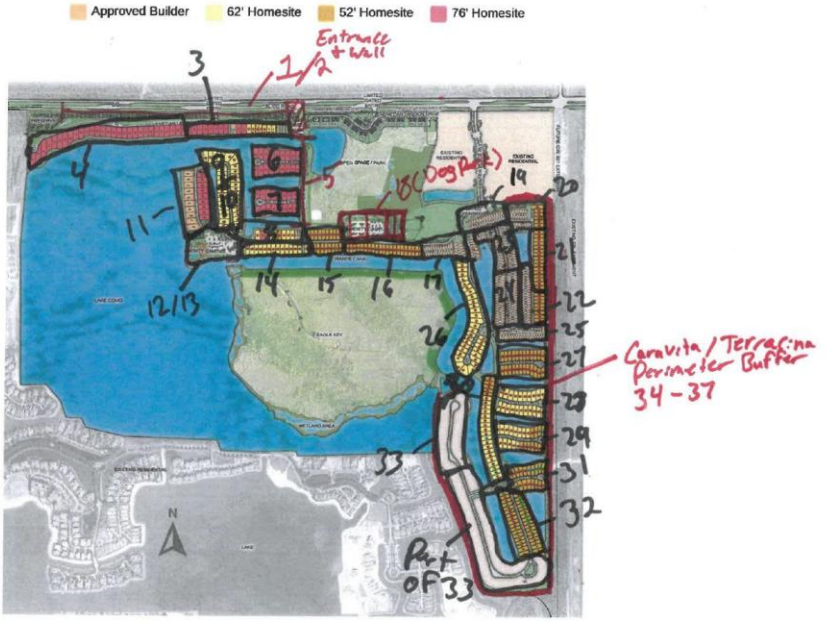
V. IRRIGATION MAP



VI. SITE PLAN

Esplanade Lake Club | Site Plan

1 of 1



Sales Model (2) Sold (36) Available Homes (7) Available Lots to Build On (13) Entire Phase (77)

All information (including, but not limited to prices, dimensions, availability, specifications and options, locations, floor plans, features, standards and options, assessments and fees, planned amenities, programs, conceptual artists' renderings and community elevation views, plans to be developed, new model studios to open, new models to be introduced, new phases to be developed, new lots to be released, lot premiums, lot disclosures, Community Association fees may be required. Square footage and dimensions are estimated and may vary in actual construction. Community improvements, recreational features and amenities described are based upon current development plans which are subject to change and under no obligation to be completed. Actual position of house on lot will be determined by the site plan and plot plan. Floor plans are the property of Taylor Morrison, Inc. and its affiliates and are protected by U.S. copyright laws. For further information, please see a Taylor Morrison Community Sales Manager and review our Terms of Use. This is not an offering in any state where prohibited or otherwise restricted by law.

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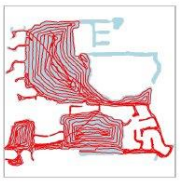
VII. BIOBASE VEGETATION MAPPING REPORT

BIOBASE

ANALYSIS REPORT

Miromar Lakes, Lee County Florida

Report Time Stamp: 2026 October 14 - 21:48 (UTC)



Survey Metadata

Data Collector:	Bill Kurth
Survey Time Stamp (UTC):	2026 September 14 - 18:09
Starting Location:	26.489948, -81.780199
Ending Location:	26.481054, -81.777854
Distance	55.114 miles

Survey Statistics

Average Water Temperature:	
Survey Area:	589.223 acres
Survey Volume:	9935.891 acre ft
Percent of Waterbody Surveyed:	93.1%
Waterbody Area:	632.601 acres
Estimated Waterbody Volume	10667.365 acre ft

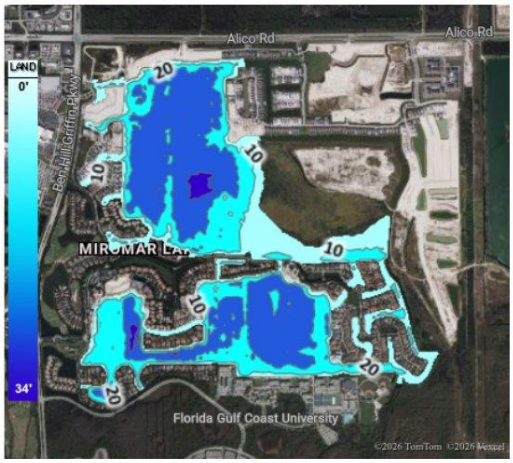
Survey Settings

Includes Edited Data:	Yes
Track Buffer:	50 m
BV Grid Cell Size:	10 m
BV Minimum Detection - Percent:	5.0%
BV Minimum Detection - Depth:	2.400 ft
BV Maximum Detection - Depth:	20.000 ft
BV Sonar Channel:	NA

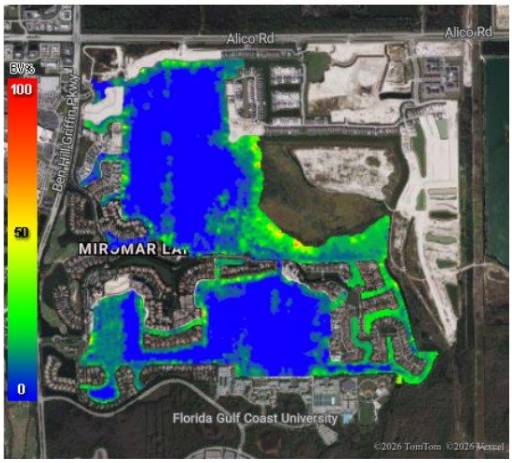
Biovolume Summary

Type	PAC	Avg BVp	SD BVp	Avg BVw	SD BVw	Depth Range	Depth Avg	No. Depth Records
Point	46.1%	15.7%	± 13.9%	7.2%	± 11.0%	1.33 - 34.14 ft	15.884 ft	31989
Grid	37.7%	14.6%	± 9.0%	5.5%	± 9.0%	0.13 - 33.78 ft	16.863 ft	29683

Bathymetric Contour Map

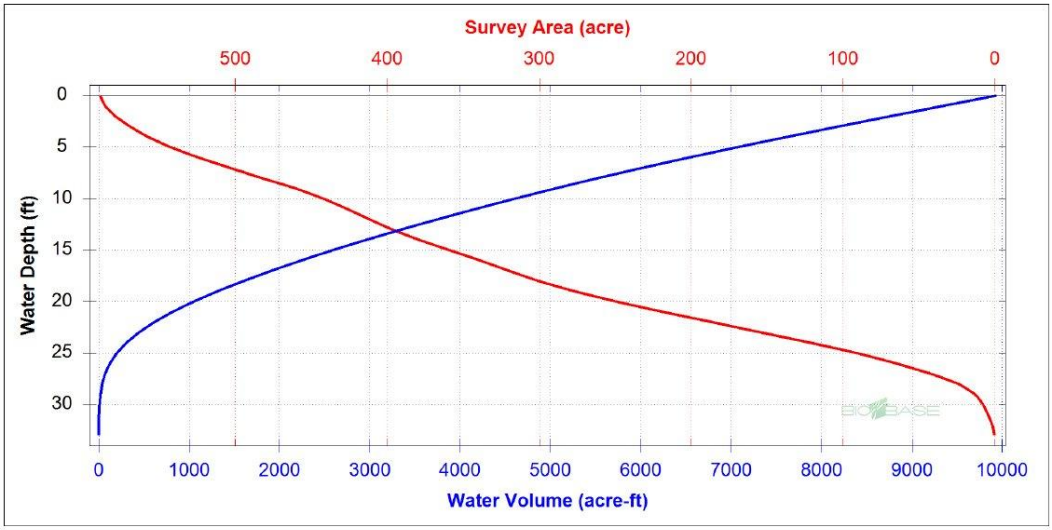


Vegetation Biovolume Heat Map



Hypsographic Summary

Hypsographic Chart



Depth	Area	AreaP	Volume	VolumeC	VolumeP
0 - 1 ft	589.224 acres	100%	587.603 acre ft	9935.892 acre ft	100%
1 - 2 ft	585.835 acres	99.4%	582.864 acre ft	9348.289 acre ft	94.1%
2 - 3 ft	579.230 acres	98.3%	574.605 acre ft	8765.425 acre ft	88.2%
3 - 4 ft	569.531 acres	96.7%	563.801 acre ft	8190.819 acre ft	82.4%
4 - 5 ft	557.853 acres	94.7%	550.871 acre ft	7627.019 acre ft	76.8%
5 - 6 ft	543.008 acres	92.2%	534.315 acre ft	7076.148 acre ft	71.2%
6 - 7 ft	524.695 acres	89.0%	513.915 acre ft	6541.833 acre ft	65.8%
7 - 8 ft	504.166 acres	85.6%	493.997 acre ft	6027.918 acre ft	60.7%
8 - 9 ft	483.048 acres	82.0%	471.548 acre ft	5533.921 acre ft	55.7%
9 - 10 ft	460.750 acres	78.2%	451.276 acre ft	5062.374 acre ft	51.0%
10 - 11 ft	442.408 acres	75.1%	434.354 acre ft	4611.097 acre ft	46.4%
11 - 12 ft	426.691 acres	72.4%	419.308 acre ft	4176.743 acre ft	42.0%
12 - 13 ft	412.049 acres	69.9%	404.487 acre ft	3757.435 acre ft	37.8%
13 - 14 ft	397.092 acres	67.4%	388.472 acre ft	3352.948 acre ft	33.7%
14 - 15 ft	379.342 acres	64.4%	369.809 acre ft	2964.476 acre ft	29.8%
15 - 16 ft	359.488 acres	61.0%	349.191 acre ft	2594.667 acre ft	26.1%
16 - 17 ft	339.174 acres	57.6%	329.634 acre ft	2245.475 acre ft	22.6%
17 - 18 ft	320.360 acres	54.4%	310.803 acre ft	1915.841 acre ft	19.3%
18 - 19 ft	300.565 acres	51.0%	289.208 acre ft	1605.038 acre ft	16.2%
19 - 20 ft	277.034 acres	47.0%	263.509 acre ft	1315.831 acre ft	13.2%
20 - 21 ft	249.336 acres	42.3%	234.063 acre ft	1052.322 acre ft	10.6%
21 - 22 ft	218.836 acres	37.1%	202.889 acre ft	818.259 acre ft	8.2%
22 - 23 ft	186.059 acres	31.6%	169.489 acre ft	615.370 acre ft	6.2%
23 - 24 ft	154.173 acres	26.2%	138.022 acre ft	445.881 acre ft	4.5%
24 - 25 ft	121.584 acres	20.6%	105.573 acre ft	307.859 acre ft	3.1%
25 - 26 ft	91.211 acres	15.5%	77.698 acre ft	202.286 acre ft	2.0%
26 - 27 ft	65.281 acres	11.1%	53.495 acre ft	124.588 acre ft	1.3%
27 - 28 ft	42.618 acres	7.2%	32.840 acre ft	71.093 acre ft	0.7%

28 - 29 ft	24.056 acres	4.1%	18.069 acre ft	38.252 acre ft	0.4%
29 - 30 ft	13.247 acres	2.2%	10.172 acre ft	20.184 acre ft	0.2%
30 - 31 ft	7.835 acres	1.3%	6.139 acre ft	10.012 acre ft	0.1%
31 - 32 ft	4.567 acres	0.8%	2.930 acre ft	3.873 acre ft	0.0%
32 - 33 ft	1.757 acres	0.3%	0.860 acre ft	0.943 acre ft	0.0%
33 ft +	0.284 acres	0.0%	0.084 acre ft	0.084 acre ft	0.0%

Biovolume Analysis by Quintiles

Type	0 - 20%	20 - 40%	40 - 60%	60 - 80%	80 - 100%
Point	89.7%	8.6%	1.1%	0.1%	0.4%
Grid	92.2%	6.9%	0.8%	0.1%	0%

Biovolume Analysis by Depth

Type	Depth	Count	PAC	Avg BVp	SD BVp	Avg BVw	SD BVw
Point	**0 - 1 m**	115	60.5%	26.1%	± 29.0%	15.8%	± 27.1%
	1 - 2 m	2379	80.5%	21.0%	± 17.8%	16.9%	± 17.3%
	2 - 3 m	5114	84.8%	18.2%	± 12.9%	15.5%	± 12.6%
	3 - 4 m	3167	79.0%	13.8%	± 11.2%	10.9%	± 10.8%
	4 - 5 m	2717	74.6%	10.6%	± 8.4%	7.9%	± 8.0%
	5 - 6 m	1107	30.9%	9.2%	± 8.1%	2.9%	± 5.0%
	6 - 7 m	1	0.0%	10.7%	± 10.7%	0.0%	± 0.2%
	7 - 8 m	0	0%	0%	± 0%	0%	± 0%
	8 - 9 m	0	0%	0%	± 0%	0%	± 0%
	9 m +	0	0%	0%	± 0%	0%	± 0%
Grid	**0 - 1 m**	1150	81.6%	20.8%	± 11.7%	17.0%	± 13.3%
	1 - 2 m	2723	87.5%	19.6%	± 10.2%	17.2%	± 11.5%
	2 - 3 m	3382	88.0%	16.3%	± 7.9%	14.3%	± 9.1%
	3 - 4 m	2521	83.4%	11.7%	± 6.1%	9.8%	± 7.1%
	4 - 5 m	3215	66.9%	8.9%	± 3.9%	6.0%	± 5.3%
	5 - 6 m	3664	15.6%	7.7%	± 2.9%	1.2%	± 3.0%
	6 - 7 m	5210	1.1%	6.9%	± 2.1%	0.1%	± 0.8%
	7 - 8 m	4842	0.1%	6.4%	± 1.7%	0.0%	± 0.2%
	8 - 9 m	2480	0.0%	5.5%	± 0.3%	0.0%	± 0.0%
	9 m +	0	0%	0%	± 0%	0%	± 0%

Offsets

Trip Name	Trip Date (UTC)	Manual Offset (ft)	Tide Station Name	Avg Tide (ft)	Min Tide (ft)	Max Tide (ft)	Start Tide (ft)	End Tide (ft)
Sonar_2026-09-14_1 ...	2026 September 14 - 18:09	0.000	NA	NA	NA	NA	NA	NA
Sonar_2026-09-21_0 ...	2026 September 21 - 15:42	0.000	NA	NA	NA	NA	NA	NA
Sonar_2026-09-21_1 ...	2026 September 21 - 18:32	0.000	NA	NA	NA	NA	NA	NA
Sonar_2026-09-21_1 ...	2026 September 21 - 18:31	0.000	NA	NA	NA	NA	NA	NA
Sonar_2026-09-21_1 ...	2026 September 21 - 18:38	0.000	NA	NA	NA	NA	NA	NA
Sonar_2026-09-22_0 ...	2026 September 22 - 14:50	0.000	NA	NA	NA	NA	NA	NA
Sonar_2026-09-22_1 ...	2026 September 22 - 16:24	0.000	NA	NA	NA	NA	NA	NA
Sonar_2026-09-22_1 ...	2026 September 22 - 17:21	0.000	NA	NA	NA	NA	NA	NA
Sonar_2026-09-22_1 ...	2026 September 22 - 18:17	0.000	NA	NA	NA	NA	NA	NA
Sonar_2026-09-22_1 ...	2026 September 22 - 19:27	0.000	NA	NA	NA	NA	NA	NA
Sonar_2026-10-02_0 ...	2026 October 02 - 12:44	0.000	NA	NA	NA	NA	NA	NA
Sonar_2026-10-02_0 ...	2026 October 02 - 13:49	0.000	NA	NA	NA	NA	NA	NA
Sonar_2026-10-02_0 ...	2026 October 02 - 15:14	0.000	NA	NA	NA	NA	NA	NA

Glossary

AOI

Area of Interest: Defines the transects or contiguous data samples as depicted by the colored trip line. Seperate areas of interest can be generated through merging of multiple trips, appending data to a single sonar log or lapses in time (greater than five minutes) within a sonar log.

Point

Individual Coordinate Point: A single point represents a summary of sonar pings and the derived bottom and canopy depths. Individual point data create an irregularily spaced dataset that may have overlaps and/or gaps in the data resulting in a increased potential for error.

Grid

Geostatistical Interpolated Grid: Interpolated and evenly spaced values representing kriged (smoothed) output of aggregated data points. The gridded data is most accurate summary of survey areas.

BVp

Biovolume (Plant): Refers to the percentage of the water column taken up by vegetation when vegetation exists. Areas that do not have any vegetation are not taken into consideration for this calculation.

BVw

Biovolume (All water): Refers to the average percentage of the water column taken up by vegetation regardless of whether vegetation exists. In areas where no vegetation exists, a zero value is entered into the calculation, thus reducing the overall biovolume of the entire area covered by the survey.

PAC

Percent Area Covered: Refers to the overall surface area that has vegetation growing.

Area

Area: Surface area of corresponding depth range and deeper.

AreaP

Area Percent: Percent of total surface area of the corresponding depth range and deeper.

Volume

Volume: Water volume of the corresponding depth range.

VolumeC

Volume Cumulative: Cumulative water volume of the corresponding depth range and deeper.

VolumeP

Volume Percent: Percent of total water volume of the corresponding depth range and deeper.

Report Link : https://www.biobasemaps.com/api/File/TripReport?v=c1b2df8e-ca74-4328-8e35-69e3f86bbf44 (https://www.biobasemaps.com/api/File/TripReport?v=c1b2df8e-ca74-4328-8e35-69e3f86bbf44)

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Commission on Ethics Required Annual Ethics Training Memorandum

3501 Quadrangle Boulevard, Suite 270
Orlando, Florida 32817
954.658.4900 | pfmmanagement.com
James P. Ward, District Manager

Community Development District Memo

To: **Board of Supervisors**
From: **James P. Ward**
Date: **October 19, 2026**
Re: **Commission on Ethics Electronic Financial Disclosure Management System (EFDMS), Financial Disclosure Forms and Required Ethics Training**

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 2026 training when they fill out their Form 1 (Statements of Financial Interests) for the year 2027 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, 2026 FOR THE FORM 1 THAT IS FILED IN 2027*.

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 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**.

General Resource: Florida Commission on Ethics – Training – Ethics (state.fl.us)

1. **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. **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.
Florida League of Cities Website

FLC Future Ethics Workshop Dates:
12/16/2026: 10 am – 3:30 pm

2. 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 which 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

- Home - Florida Ethics Institute

District Financials

Esplanade Lake Club Community Development District

September 2026 Financial Package

September 30, 2026

PFM Management Services LLC
3501 Quadrangle Boulevard
Suite 270
Orlando, FL 32817-8329
(407) 723-5900

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Esplanade Lake Club Community Development District
Balance Sheet
Through September 30, 2026

	Governmental Funds							Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Project Funds			General Long Term Debt	General Fixed Assets	
		Series 2019A-1	Series 2019A-2	Series 2025	Series 2019A-1	Series 2019A-2	Series 2025			
Assets										
Cash and Investments										
General Fund										
Truist - Checking Account	$ 107,853	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 107,853
FMIT - Investment Account	769,180	-	-	-	-	-	-	-	-	769,180
Debt Service Fund										
Reserve Account	-	425,575	21,100	88,578	-	-	-	-	-	535,253
Revenue	-	875,267	66,258	75,462	-	-	-	-	-	1,016,986
Prepayment Account	-	1,816	228,566	-	-	-	-	-	-	230,381
Construction	-	-	-	-	-	-	1,579	-	-	1,579
Due from Other Funds										
General Fund	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	3,423	-	-	-	-	-	-	-	-	3,423
Unamortized Prem/Discount on Bonds Payable	-	-	-	-	-	-	6,921	-	-	6,921
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	1,618,580	-	1,618,580
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	14,626,420	-	14,626,420
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	8,985,115	8,985,115
Total Assets	**$ 880,457**	**$ 1,302,657**	**$ 315,923**	**$ 164,040**	**$ -**	**$ -**	**$ 8,500**	**$ 16,245,000**	**$ 8,985,115**	**$ 27,901,692**

Esplanade Lake Club Community Development District
Balance Sheet
Through September 30, 2026

	Governmental Funds							Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Project Funds			General Long Term Debt	General Fixed Assets	
		Series 2019A-1	Series 2019A-2	Series 2025	Series 2019A-1	Series 2019A-2	Series 2025			
Liabilities										
Accounts Payable	$ 6,980	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,980
Developer Advance	-	-	-	-	-	455,267	58,716	-	-	513,984
Due to Other Funds										
General Fund	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-
Bonds Payable										
Current Portion (Due within 12 months)										
Series 2019A-1	-	-	-	-	-	-	-	320,000	-	320,000
Series 2019A-2	-	-	-	-	-	-	-	15,000	-	15,000
Series 2025	-	-	-	-	-	-	-	40,000	-	40,000
Long Term										
Series 2019A-1	-							12,840,000		12,840,000
Series 2019A-2	-	-	-	-	-	-	-	600,000	-	600,000
Series 2025	-	-	-	-	-	-	-	2,430,000	-	2,430,000
Total Liabilities	**$ 6,980**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 455,267**	**$ 58,716**	**$ 16,245,000**	**$ -**	**$ 16,765,963**
Fund Equity and Other Credits										
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	8,985,115	8,985,115
Fund Balance										
Restricted										
Beginning: October 1, 2025 (Unaudited)	-	1,257,879	154,694	149,140	39,402	(443,591)	67,302	-	-	1,224,826
Results from Current Operations	-	44,779	161,229	14,900	(39,402)	(11,676)	(117,519)	-	-	52,310
Unassigned										
Beginning: October 1, 2025 (Unaudited)	674,944	-	-	-	-	-	-	-	-	674,944
Additions: Extraordinary Capital/Oper Reserve	175,000	-	-	-	-	-	-	-	-	175,000
Results from Current Operations	23,533	-	-	-			-	-	-	23,533
Total Fund Equity and Other Credits	**$ 873,477**	**$ 1,302,657**	**$ 315,923**	**$ 164,040**	**$ 0**	**$ (455,267)**	**$ (50,217)**	**$ -**	**$ 8,985,115**	**$ 11,135,729**
Total Liabilities, Fund Equity and Other Credits	**$ 880,457**	**$ 1,302,657**	**$ 315,923**	**$ 164,040**	**$ 0**	**$ -**	**$ 8,500**	**$ 16,245,000**	**$ 8,985,115**	**$ 27,901,692**

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2026

Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest				
Interest - FMIT	594	19,180	25,000	77%
Special Assessment Revenue				
Special Assessments - On-Roll	-	1,014,901	1,070,089	95%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(42,804)	0%
Total Revenue and Other Sources:	**$ 594**	**$ 1,034,081**	**$ 1,052,285**	**98%**
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	200	2,400	2,400	100%
Executive				
Professional Management	4,583	55,000	55,000	100%
Financial and Administrative				
Audit Services	-	5,600	4,500	124%
Accounting Services	3,333	40,000	40,000	100%
Assessment Roll Services	3,333	40,000	40,000	100%
Arbitrage Rebate Services	-	500	1,500	33%
Other Contractual Services				
Legal Advertising	279	2,290	4,000	57%
Trustee Services	-	11,664	11,250	104%
Dissemination Agent Services	-	875	7,000	13%
Bond Amortization Schedules	100	600	2,000	30%
Property Appraiser & Tax Collector Fees	-	809	700	116%
Bank Service Fees	83	83	250	33%
Communications & Freight Services				
Postage, Freight & Messenger	28	184	250	74%
Computer Services - Website Development	-	2,400	2,400	100%
Insurance	-	18,623	18,275	102%
Printing & Binding	14	279	300	93%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	1,200	4,631	7,500	62%
Other General Government Services				
Engineering Services	-	-	5,000	0%

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2026

Description	September	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Professional - Management	9,067	57,146	68,000	84%
Repairs & Maintenance				
Lake System				
Aquatic Weed Control	3,450	41,250	44,000	94%
Lake Bank Maintenance	750	127,535	114,000	112%
Fountain and Aeration Maintenance	-	-	1,500	0%
Water Quality Reporting	5,865	70,380	69,000	102%
Water Quality Testing	5,550	16,650	16,000	104%
Stormwater Structures	4,929	77,581	40,000	194%
Midge Fly Control	925	925	3,500	26%
Lake 5/6 Fish Stocking	4,023	25,041	38,000	66%
Rip-Rap Repairs	-	2,000	20,000	10%
Wetland Preserves System				
Wetland Maintenance	1,250	40,146	12,000	335%
Contingencies	4,200	24,707	8,340	296%
Road and Street Services				
Professional Management				
Asset Management	-	-	1,000	0%
Repairs and Maintenance				
Miscellaneous Repairs	-	-	2,000	0%
Pressure Cleaning	-	3,549	4,000	89%
Landscaping				
Professional Services				
Asset Management	5,725	26,729	30,000	89%
Repairs & Maintenance				
Landscape Maintenance	13,420	80,520	95,000	85%
Eagle Key Maintenance	-	-	16,000	0%
Tree Trimming	-	-	18,000	0%
Landscape Replacements	-	2,098	10,000	21%
Mulch Installation	-	28,224	13,000	217%
Annuals	-	12,728	20,000	64%
Landscape Lighting	-	-	1,000	0%
Irrigation System Repairs	-	-	1,500	0%
Holiday Lighting	-	5,000	5,000	100%
Miscellaneous Repairs	-	7,227	2,000	361%
Contingencies	-	-	5,445	0%

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2026

Description	September	Year to Date	Total Annual Budget	% of Budget
Capital Outlay				
Contingencies/CEI Services	-	-	16,500	0%
Reserve Allocations				
Extraordinary Capital/Operations	14,583	175,000	175,000	100%
Total Expenditures and Other Uses:	**$ 86,892**	**$ 1,010,549**	**$ 1,052,285**	96%
Net Increase/ (Decrease) in Fund Balance	(86,298)	23,533	-	
Fund Balance - Beginning	945,191	674,944	674,944	
Extraordinary Capital/Operations Reserve	14,583	175,000	175,000	
Fund Balance - Ending	**$ 873,477**	**$ 873,477**	**$ 849,944**	

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2026

Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	1,264	15,442	18,265	85%
Revenue Account	2,587	30,600	30,365	101%
Prepayment Account	0	1	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	-	854,217	924,979	92%
Other Fees and Charges				
Discounts for Early Payment	-	-	(60,513)	0%
Intragovernmental Transfers In	-	45,553	-	0%
Total Revenue and Other Sources:	**$ 3,850**	**945,813**	**$ 913,096**	**104%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	310,000	310,000	100%
Principal Debt Service - Early Redemptions	-	50,000	-	0%
Interest Expense	-	535,531	535,531	100%
Intragovernmental Transfers Out	-	5,503	-	0%
Total Expenditures and Other Uses:	**$ -**	**901,034**	**$ 845,531**	**107%**
Net Increase/ (Decrease) in Fund Balance	3,850	44,779	67,565	
Fund Balance - Beginning	1,298,807	1,257,879	1,257,879	
Fund Balance - Ending	**$ 1,302,657**	**1,302,657**	**$ 1,325,444**	

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2026

Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	64	913	118	774%
Revenue Account	194	1,926	2,422	80%
Prepayment Account	681	2,359	12,573	19%
Special Assessment Revenue				
Special Assessments - On-Roll	-	79,067	79,902	99%
Special Assessments - Prepayment 2019A-2	-	97,209	-	0%
Developer Contributions	-	285,061	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(5,226)	0%
Intragovernmental Transfers In	-	12,233	-	0%
Total Revenue and Other Sources:	**$ 939**	**478,767**	**$ 89,789**	**533%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	40,000	40,000	100%
Principal Debt Service - Early Redemptions	-	245,000	-	0%
Interest Expense	-	32,164	34,675	93%
Intragovernmental Transfers Out	-	374	-	0%
Total Expenditures and Other Uses:	**-**	**317,538**	**$ 74,675**	**425%**
Net Increase/ (Decrease) in Fund Balance	939	161,229	15,114	
Fund Balance - Beginning	314,984	154,694	154,694	
Fund Balance - Ending	**$ 315,923**	**$ 315,923**	**$ 169,808**	

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2026

Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ 147,504	0%
Interest Income				
Reserve Account	263	3,203	-	0%
Revenue Account	223	2,981	-	0%
Capitalized Interest	-	429	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	-	177,262	189,546	94%
Other Fees and Charges				
Discounts for Early Payment	-	-	(12,400)	0%
Intragovernmental Transfers In	-	-	-	0%
Total Revenue and Other Sources:	**$ 486**	**183,875**	**$ 324,650**	**0%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	35,000	35,000	100%
Interest Expense	-	128,708	128,708	100%
Intragovernmental Transfers Out	263	5,268	-	0%
Total Expenditures and Other Uses:	**263**	**168,975**	**$ 163,708**	**0%**
Net Increase/ (Decrease) in Fund Balance	223	14,900	160,942	
Fund Balance - Beginning	163,817	149,140	149,140	
Fund Balance - Ending	**$ 164,040**	**$ 164,040**	**$ 310,082**	

Esplanade Lake Club Community Development District
Construction Project Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2026

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

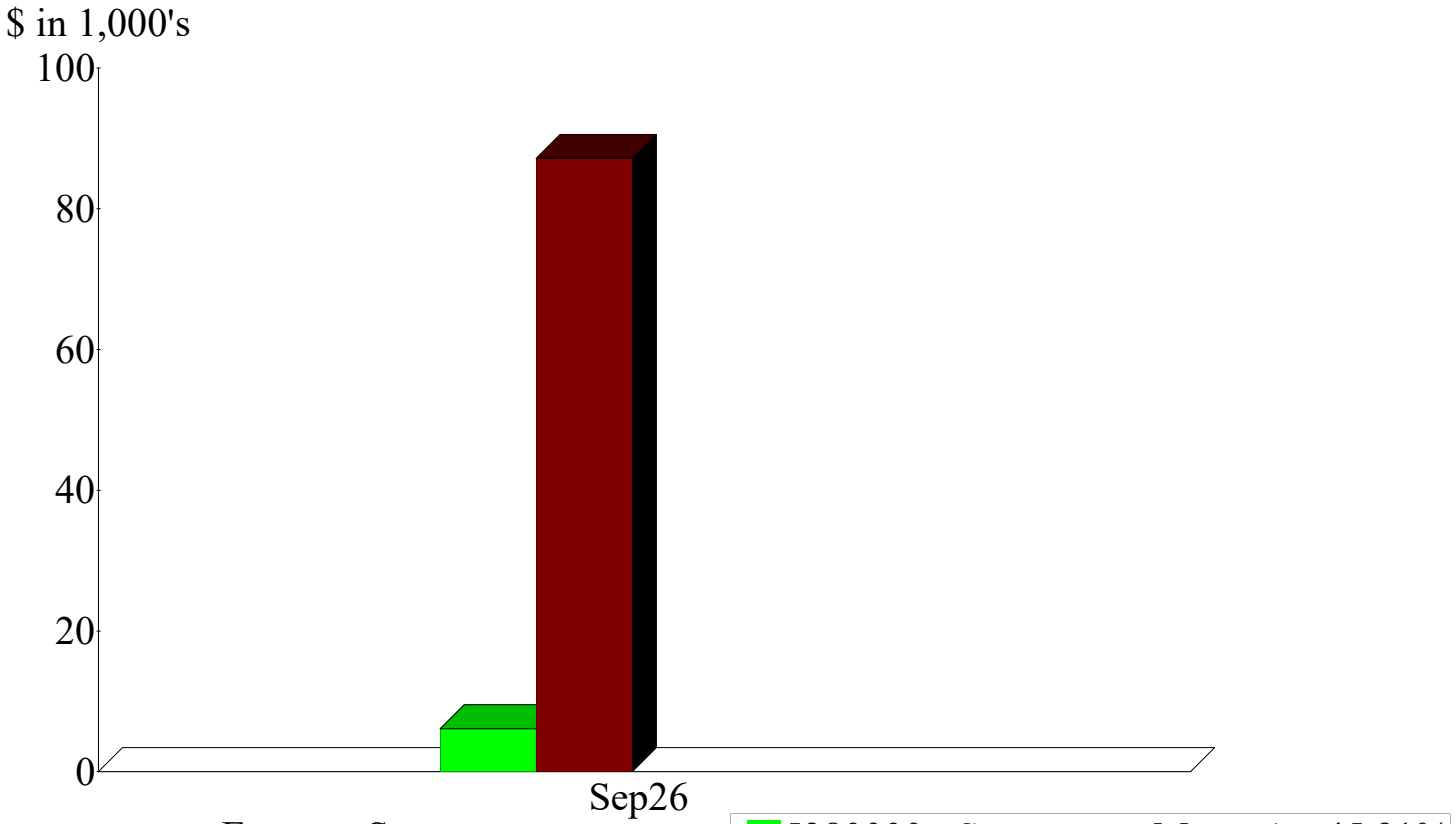
Esplanade Lake Club Community Development District
Construction Project Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2026

Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Construction Account	-	183	-	0%
Intragovernmental Transfers In	-	374	-	0%
Total Revenue and Other Sources:	**$ -**	**$ 557**	**$ -**	0%
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfers Out	-	12,233	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ 12,233**	**$ -**	0%
Net Increase/ (Decrease) in Fund Balance	$ -	$ (11,676)	-	
Fund Balance - Beginning	$ (455,267)	(443,591)	-	
Fund Balance - Ending	**$ (455,267)**	**$ (455,267)**	**$ -**	

Esplanade Lake Club Community Development District
Construction Project Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2026

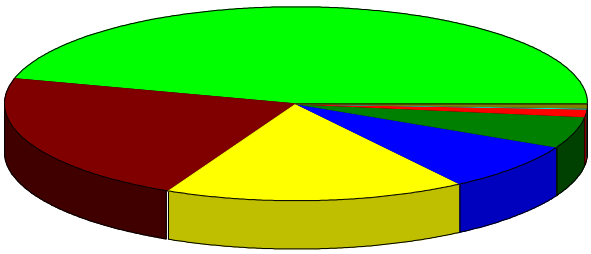
Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Construction Account	4	1,358	-	0%
Cost of Issuance	-	9	-	0%
Intragovernmental Transfers In	263	5,268	-	0%
Total Revenue and Other Sources:	**$ 267**	**$ 6,635**	**$ -**	0%
Expenditures and Other Uses				
Capital Outlay		124,154		
Intragovernmental Transfers Out	-	-	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ 124,154**	**$ -**	0%
Net Increase/ (Decrease) in Fund Balance	$ 267	$ (117,519)	-	
Fund Balance - Beginning	$ (50,483)	67,302	-	
Fund Balance - Ending	**$ (50,217)**	**$ (50,217)**	**$ -**	

Esplanade Lake Club Community Development District
Income and Expense by Month
September 2026



Expense Summary
September 2026

5380000 · Stormwater Mgmt-C	45.91%
5790000 · Landscaping	21.97
9099000 · Reserve Allocations	16.73
5130000 · Financial and Administ	8.23
5120000 · Executive	5.26
5140000 · Legal Services	1.38
5810000 · Interfund Transfer Out	0.30
5110000 · Legislative	0.23
Total	$87,154.81



By Account