

# Esplanade Lake Club

Community Development District

*Meeting Agenda  
December 11, 2025*

*JPWard and Associates, LLC  
2301 N.E. 37<sup>th</sup> 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:** December 11, 2025

**TIME:** 11:00 AM

## MEETING AGENDA

### Board of Supervisors

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

**James P. Ward, District Manager**  
**2301 N.E. 37<sup>th</sup> 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=m8cf4af632054cb6565215b325d0360d2>

✓ Phone: (408) 444-9388 Code: 2335 444 0597 Event Password Jpward

## DECEMBER, 2025

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22	23	24	25	26	27	28
29	30	31				

# AGENDA

1. Call to Order & Roll Call
2. Consideration of Minutes:
  - I. October 9, 2025 - Regular Meeting.

**Pages 5-11**

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

**Pages 12-16**

4. Staff Reports.
  - I. District Attorney
  - II. District Manager
    - a) Reminder: Annual Ethics Training: Due by December 31, 2025.
    - b) Asset Managers Report November 1, 2025.
    - c) Asset Managers Report December 1, 2025.
    - d) Financial Report for the period ending September 30, 2025 (unaudited).
    - e) Financial Report for the period ending October 31, 2025 (unaudited).
    - f) Financial Report for the period ending November 30, 2025 (unaudited).

**Pages 17-77**

5. Supervisors Requests.
6. Public Comments.
7. Adjournment.

**Meeting Schedule - FY 2026**

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

# AGENDA

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

Item 2: Minutes - October 9, 2025 - Regular Meeting.

Item 3: **Resolution 2026-5**, a Resolution of the Esplanade Lake Club Community Development District (the "District") amending and restating the Fiscal Year 2025 Budget which began on October 1, 2024, and ended on September 30, 2025; amending Resolution 2025-8 related to the annual appropriation and adopting the Budget for Fiscal Year 2026 beginning October 1, 2025 and ending September 30, 2026; providing a severability clause; providing for conflict and providing an effective date.

Item 4: Staff Reports: - Staff Reports are an opportunity to communicate to the Board of Supervisors on matters that did not require Board action or that did not appear on the Agenda and the Professional Staff deemed this to be of a matter that was to be brought to the attention for action or informational purposes of the Board of Supervisors before the ensuing Board of Supervisors Meeting.

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

5 The Regular Meeting of the Board of Supervisors of the Esplanade Lake Club Community  
6 Development District was held on Thursday, October 9, 2025 at the Offices of Atwell LLC.,  
7 28100 Bonita Grande Drive, Suite 305, Bonita Springs, Florida 34135. It began at 11:00 a.m.  
8 and was presided over by Mr. Felipe Gonzalez, Chairperson, and James P. Ward as Secretary.  
9

10 **Present and constituting a quorum:**

11 Felipe Gonzalez	Chairperson
12 Jeff Lux	Vice Chairperson
13 Ryan Futch	Assistant Secretary
14 Tim Byal	Assistant Secretary
15 Rebekah Norton	Assistant Secretary

16  
17 **Also present were:**

18 James P. Ward	District Manager
19 Wes Haber	District Attorney

20  
21 **Audience:**

22  
23 All residents' names were not included with the minutes. If a resident did not  
24 identify themselves or the audio file did not pick up the name, the name was  
25 not recorded in these minutes. Portions of these minutes may be transcribed in  
26 verbatim and are in italics.  
27

28  
29 **FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

30  
31 Mr. James P. Ward called the meeting to order at approximately 11:00 a.m. He conducted  
32 roll call, and all Members of the Board were present, constituting a quorum.  
33

34  
35 **SECOND ORDER OF BUSINESS**

**Acceptance of Resignation**

36  
37 **Acceptance of the Resignation of Ms. Valerie McChesney from Seat 1 [effective  
38 September 4, 2025] whose term is set to expire November 2026**

39 **I. Appointment of individuals to fill Seat 1**

40 **II. Oath of Office**

41 **III. Guide to the Sunshine Law and Code of Ethics for Public Employees**

42 **IV. Sample of E-filed Form 1 - Statement of Financial Interests. (Changes to the Law and  
43 filing requirements as of January 1, 2024)**  
44  
45

46 Mr. Ward called for the acceptance of the resignation of Ms. Valerie McChesney from Seat  
47 1 effective September 4, 2025 with a term set to expire next year in November.  
48

**On MOTION made by Felipe Gonzalez, seconded by Jeff Lux, and with all in favor, the resignation of Valerie McChesney was accepted into the record.**

52  
53 Mr. Ward explained the Board could appoint an individual to fill the unexpired term of  
54 Seat 1 by way of motion, second, and with majority in favor. He noted Seat 1 and Ryan  
55 Futch’s Seat would transition to qualified elector seats next year in November.  
56

57 The Board discussed the matter and chose to appoint Rebekah Norton to the Board.  
58

**On MOTION made by Ryan Futch, seconded by Felipe Gonzalez, and with all in favor, Rebekah Norton was appointed to fill the unexpired term of Seat 1.**

62  
63 Mr. Ward, as a notary public, administered the Oath of Office to Ms. Rebekah Norton who  
64 filled out the Oath and returned it to Mr. Ward for notarization and inclusion in the record.  
65

66 Mr. Ward indicated Ms. Norton served on other CDD Boards and was familiar with the  
67 Sunshine Amendment, Code of Ethics, ethics training requirements, public record laws,  
68 as well as Form 1 and how to file Form 1. He provided Ms. Norton with the required  
69 disclosure information and explained Ms. Norton had to log into the ethics website and  
70 file Form 1 for this CDD within 30 days of today’s date. He recommended Ms. Norton use  
71 her personal email address when registering for her Form 1 and ethics training.  
72

73  
74 **THIRD ORDER OF BUSINESS** **Consideration of Resolution 2026-1**

75  
76 **Consideration of Resolution 2026-1, a Resolution of the Board of Supervisors re-**  
77 **designating the officers of the Esplanade Lake Club Community Development District**  
78

79 Mr. Ward indicated Felipe Gonzalez was the current Chairman of the Board. He asked how  
80 the Board wished to appoint the Officers of the Board.  
81

82 The Board discussed the duties of the Chairperson and Vice Chairperson and decided to  
83 appoint Felipe Gonzalez as Chairperson, Jeff Lux as Vice Chairperson, the remaining Board  
84 Members as Assistant Secretaries and Mr. Ward as the Secretary and Treasurer.  
85

**On MOTION made by Tim Byal, seconded by Felipe Gonzalez, and with all in favor, Resolution 2026-1 was adopted, and the Chair was authorized to sign.**

86  
87  
88  
89  
90  
91

92 **FOURTH ORDER OF BUSINESS** **Consideration of Minutes**

93  
94 **June 12, 2025 - Regular Meeting Minutes**

95  
96 Mr. Ward asked if there were any additions, corrections, or deletions to the Minutes; hearing  
97 none, he called for a motion.  
98

99 **On MOTION made by Jeff Lux, seconded by Felipe**  
100 **Gonzalez, and with all in favor, the June 12, 2025 Regular**  
101 **Meeting Minutes were approved.**

102  
103  
104 **FIFTH ORDER OF BUSINESS** **Consideration of Resolution 2026-2**

105  
106 **Consideration of Resolution 2026-2, a Resolution of the Board of Supervisors of the**  
107 **Esplanade Lake Club Community Development District, Adopting the Alternative**  
108 **Investment Guidelines for investing public funds in excess of amount needed to meet**  
109 **current operating expenses, in accordance with Section 218.415(17), Florida Statutes;**  
110 **providing for severability and invalid provisions; and providing for conflict and**  
111 **providing for an effective date**

112  
113 Mr. Ward stated Resolution 2026-2 was a cleanup resolution. He explained he noticed the  
114 alternative investment guidelines for investing public funds were not included in the record  
115 for this CDD; it was a requirement under the statute to have a resolution in place which  
116 allowed the District Manager to invest the General Operating Funds pursuant to the  
117 resolution. He stated some of the general funds for the CDD were getting to a point where it  
118 would be beneficial to invest. He explained the Resolution defined the specific guidelines  
119 which would be used for investment. He stated this Resolution did not affect the bond  
120 investments which were separate and distinct from the operating funds.

121  
122 Mr. Jeff Lux stated he noticed some interest income in the general fund. He asked if there  
123 was already some investment of the general fund.

124  
125 Mr. Ward in the affirmative but noted it was very minimal. He asked if there were any  
126 questions; hearing none, he called for a motion.  
127

128 **On MOTION made by Tim Byal, seconded by Jeff Lux, and**  
129 **with all in favor, Resolution 2026-2 was adopted, and the**  
130 **Chair was authorized to sign.**

131  
132  
133

134 **SIXTH ORDER OF BUSINESS****Consideration of Resolution 2026-3**

135

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

141

142 Mr. Ward explained the CDD had an agreement with Calvin, Giordano & Associates, Inc. who  
143 handled the asset management for the District. He noted Calvin, Giordano performed this  
144 service for all his CDDs across the State of Florida. He said traditionally the CDD paid Calvin,  
145 Giordano on a fixed fee basis, but he wished to switch this to an hourly rate, so he could  
146 better track the work being done. He stated the agreement was the same as in the past but  
147 with a rate schedule attached. He asked if there were any questions.

148

149 Mr. Lux said he saw the rate schedule but could not judge where it stood competitively. He  
150 asked if this would be neutral to the budget.

151

152 Mr. Ward responded he did not know which was why he was changing the fixed fee to hourly  
153 rates; he wanted to see how it affected the fees associated with Calvin, Giordano. He said it  
154 might be more, but it might be less; regardless, it would be based upon the services  
155 rendered. He noted Calvin, Giordano would provide the details of services in the invoices.

156

157 Mr. Lux asked if Mr. Ward's other CDDs had similar rate schedules.

158

159 Mr. Ward responded in the affirmative; the CDDs had or would have identical rate schedules.  
160 He said he was switching all his CDDs over to this rate schedule, and he was about three  
161 quarters of the way through the transfer process. *I want to make sure the District is paying for*  
162 *the services that we are getting, but more importantly I want to understand what they are*  
163 *doing, so we can better identify it within the budget. I have a feeling it's going to be more,*  
164 *because this District is heavy in services and I'm not sure we are actually paying for what we*  
165 *get. I want to be sure we are paying for the services provided, but I want to see the actual*  
166 *services provided more importantly.*

167

168 Mr. Ryan Futch 13:56 asked if there was a way to set up a "not to exceed" amount.

169

170 *Mr. Ward: I am the one telling them what to do on a daily basis, so I'm the one controlling the*  
171 *hours being billed and the services being provided, so I don't think that's needed. It's like you*  
172 *calling Atwell. If there are no other questions I'm recommending a motion to adopt Resolution*  
173 *2026-3.*

174

**On MOTION made by Felipe Gonzalez, seconded by Jeff  
Lux, and with all in favor, Resolution 2026-3 was adopted,  
and the Chair was authorized to sign.**

175

176

177

178

179 *Mr. Tim Byal 15:06: As far as identifying alternative solutions/contractors, once we get it to this*  
180 *point, obviously, there should be some economies to scale that you have with them with the*  
181 *amount of work that you do.*

182  
183 *Mr. Ward: I do. This is a tough business. I've seen it done a hundred different ways, from*  
184 *having field operations directly within the CDD itself. Sometimes it worked, half the time it*  
185 *really didn't work particularly well. I've seen some where the manager also acted as the field*  
186 *operations person. I didn't find that worked well either in CDDs, so this model is the one I've*  
187 *been using for 8 or 10 years now, and I've found it's better to have an engineering firm. I*  
188 *haven't found a regular district engineer who is able to do these kinds of services, they don't*  
189 *have the staff, the right staff to do these kinds of field operations. I've found this firm has*  
190 *developed a team who can do this. They are not cheap. I mean it's \$163 dollars an hour, but*  
191 *that's what all these engineering companies charge. But they've developed the expertise to do*  
192 *this. It's hard to find people with the kind of expertise needed to manage these kinds of CDDs.*  
193 *In the kind of environment we are in right now, any less expensive than this is impossible*  
194 *unless you want some kid off the street. The quality just isn't there for the value of the assets*  
195 *that we have. They supervise all the activities, the vendors, they do all the bidding, put all the*  
196 *purchase orders in place, the certificates of insurance, all these antihuman trafficking*  
197 *certificates we require, all the background things. They manage the vendors on a day to day*  
198 *basis because these vendors require very intensive on site day to day overseeing. Honestly we*  
199 *get a lot of phone calls from residents in all my CDDs. People expect better services from the*  
200 *Districts than what I've seen before when I've had Districts where we had full time staff and it*  
201 *was kind of easy. That model has gone away. Then we had a manager/field operation person*  
202 *who was the same person, and to me that never worked right, so we moved to this model,*  
203 *which to me, has been working well. It isn't the least expensive, but it works well.*

204  
205

## SEVENTH ORDER OF BUSINESS

## Consideration of Resolution 2026-4

207

### **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**

212

213 Mr. Ward stated this resolution conveyed tracts O32 and P9, open space tracts, to the CDD.  
214 He explained as Taylor Morrison was leaving, the CDD was cleaning up the tracts of land  
215 which needed to go to the CDD for operations and maintenance.

216

217 Discussion ensued regarding where these tracts of land were located; what the tracts of lands  
218 were used for; the CDD maintaining the common areas; the HOA maintaining landscaping  
219 around the homes; and the HOA maintaining the front entrance.

220

**On MOTION made by Tim Byal, seconded by Jeff Lux, and with all in favor, Resolution 2026-4 was adopted, and the Chair was authorized to sign.**

224

225

226

227 **EIGHTH ORDER OF BUSINESS** **Staff Reports**

228  
229 **I. District Attorney**

230  
231 No report.

232  
233 **II. District Engineer**

234  
235 No report.

236  
237 **III. District Asset Manager**

238 **a) Asset Manager’s Report September 2025**

239 **b) Water Quality Report - July 2025**

240  
241 No report.

242  
243 Mr. Lux asked about how the shore recommendations were followed up.

244  
245 *Mr. Ward: With CGA, his name is Richard, he and I will follow up on all of those.*  
246 *Whatever he puts in this report is really for me in order to understand what’s going on,*  
247 *on a periodic basis. He and I follow up on these. It just kind of gives you a higher level*  
248 *view of things. You were asking about field operations, we have inspection reports that*  
249 *Solitude does for us on a quarterly basis, so you will get those in your Agenda Packages.*  
250 *These allow us to understand what the system is doing environmentally and chemically,*  
251 *so we understand what’s going on in the entire system and we can adjust the operating*  
252 *program based on the reports Solitude gives us. They are here all the time because you*  
253 *have an agreement with the Miromar Development for a fishery program. Solitude is also*  
254 *the firm we use for the fishery program. The fishery program is trying to restore the*  
255 *balance of the ecosystem in the large lake between the two CDDs.*

256  
257 **IV. District Manager**

258 **a) Financial Statements for period ending July 31, 2025 (unaudited)**

259 **b) Financial Statements for period ending August 31, 2025 (unaudited)**

260  
261 No report.

262  
263  
264 **NINTH ORDER OF BUSINESS** **Public Comments**

265  
266  
267 Mr. Ward asked if there were any public comments; there were none.

268  
269  
270 **TENTH ORDER OF BUSINESS** **Supervisor’s Requests**

271  
272 Mr. Ward asked if there were any questions or comments from the Board.  
273

274 Mr. Lux said he heard from the developer who was working on the lake where Court 5A and  
275 Court 5B came together, a shallow lake, which was required to be dug again.

276  
277 Mr. Felipe Gonzalez stated this was a CDD lake, but Taylor Morrison decided to go ahead  
278 and fix it at no charge to the CDD. He said it would probably be the last large project to be  
279 done.

280  
281 Discussion continued regarding CDD and HOA ownerships; transfers from Taylor Morrison to  
282 the CDD; work being done by Taylor Morrison; removal of the material being dug out of the  
283 lake; and the CDD taking over the financial responsibility for maintenance of CDD assets  
284 causing the 2027 budget to increase.

285  
286

287 **ELEVENTH ORDER OF BUSINESS                      Adjournment**

288  
289 Mr. Ward adjourned the meeting at approximately 11:31 a.m.

290

**On MOTION made by Felipe Gonzalez, seconded by Tim Byal, and with all in favor, the Meeting was adjourned.**

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Esplanade Lake Club Community  
Development District

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\_\_\_\_\_  
James P. Ward, Secretary

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Felipe Gonzalez, Chairperson

301

## RESOLUTION 2026-5

**THE RESOLUTION OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") AMENDING AND RESTATING THE FISCAL YEAR 2025 BUDGET WHICH BEGAN ON OCTOBER 1, 2024, AND ENDED ON SEPTEMBER 30, 2025; AMENDING RESOLUTION 2025-8 RELATED TO THE ANNUAL APPROPRIATION AND ADOPTING THE BUDGET FOR FISCAL YEAR 2026 BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026: PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District previously adopted the Fiscal Year 2025 Budget on July 25, 2024; and

**WHEREAS**, the District desires to amend and restate the adopted Fiscal Year 2025 Budget to conform to actual expenditures in accordance with Exhibit A attached hereto;

**WHEREAS**, the District previously adopted the Fiscal Year 2026 budget on June 12, 2025; and

**WHEREAS**, the District desires to amend and restate Section 3(b) of Resolution 2025-8 to the following:

"The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund as long as the total appropriations of the funds are not exceeded, or such expenditure is authorized by separate disbursement or spending resolution of the Board of Supervisors."

**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 AND RESTATEMENT OF FISCAL YEAR 2025 BUDGET.** The previously adopted Budget of the District is hereby amended to conform to actual expenditures in accordance with Exhibit A attached hereto and incorporated herein as if written into this Section.

**SECTION 3. AMENDMENT TO RESOLUTION 2025-8.** The previously adopted Resolution 2025-8, Section 3 (b) is hereby amended to read:

"The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund as long as the total appropriations of the funds are not exceeded, or such expenditure is authorized by separate disbursement or spending resolution of the Board of Supervisors."

**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 on this 11th day of December 2025.

ATTEST:

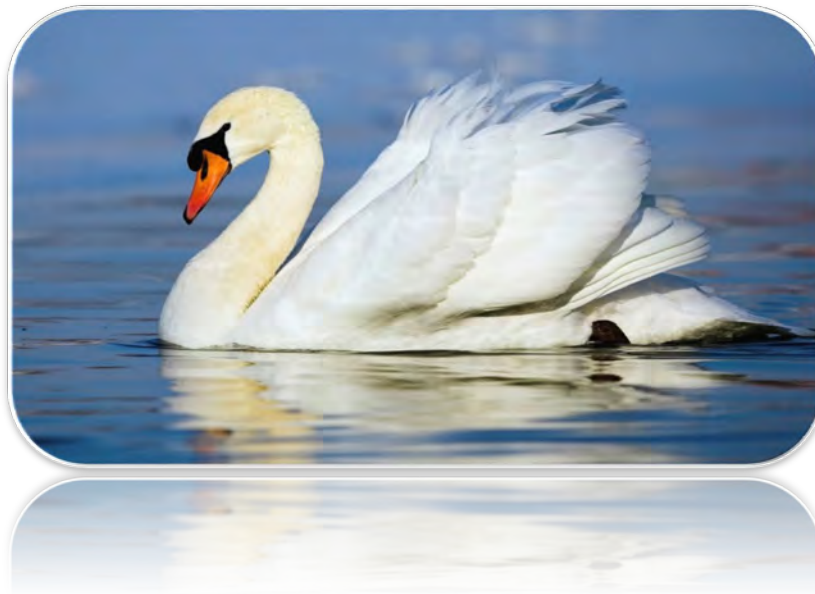
**ESPLANADE LAKE CLUB  
COMMUNITY DEVELOPMENT DISTRICT**

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Felipe Gonzalez, Chairperson

# ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT

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## BUDGET - AMENDMENT #1

FISCAL YEAR 2025

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PREPARED BY:

JPWARD & ASSOCIATES, LLC. 2301 NORTHEAST 37 STREET, FORT LAUDERDALE, FL. 33308

T: 954-658-4900 E: [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)

**Esplanade Lake Club Community Development District**  
**General Fund - Budget -Amendment #1**  
**Fiscal Year 2025**

Description	FY 2025 Adopted Budget	Amendment #1	FY 2025 Amended Budget	Notes
<b>Revenues and Other Sources</b>				
Carryforward (Available from Prior Year)	\$ -	\$ -	\$ -	Cash Over (Short) for Operations
Interest Income - General Account	\$ -	\$ -	\$ -	
<b>Assessment Revenue</b>				
Assessments - On-Roll	\$ 935,116	\$ 36,741	\$ 971,857	Property Owners Assessments
Assessments - Off-Roll	\$ -	\$ -	\$ -	All Assessments are On-Roll
<b>Contributions - Private Sources</b>				
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 935,116</b>	<b>\$ 36,741</b>	<b>\$ 971,857</b>	
<b>Appropriations</b>				
<b>Legislative</b>				
Board of Supervisor's Fees	\$ -	\$ 1,400	\$ 1,400	Statutory Required Fees (Waived by Development Board)
<b>Executive</b>				
Professional - Management	\$ 43,000	\$ -	\$ 43,000	District Manager
<b>Financial and Administrative</b>				
Audit Services	\$ 4,400	\$ -	\$ 4,400	Statutory required audit yearly
Accounting Services	\$ 36,000	\$ (6,000)	\$ 30,000	All Funds
Assessment Roll Preparation	\$ 36,000	\$ (6,000)	\$ 30,000	Par Outstanding and yearly work with Property Appraiser
Arbitrage Rebate Fees	\$ 1,000	\$ (500)	\$ 500	IRS Required Calculation to insure interest on Bonds does not exceed interest paid on bonds
<b>Other Contractual Services</b>				
Legal Advertising	\$ 3,500	\$ 65	\$ 3,565	Statutory Required Legal Advertising
Trustee Services	\$ 14,988	\$ (8,001)	\$ 6,988	Trust Fees for Bonds
Dissemination Agent Services	\$ 7,000	\$ (7,000)	\$ -	Required Reporting for Bonds
Bond Amortization Schedules	\$ 1,000	\$ 1,350	\$ 2,350	Required for Bonds
Property Appraiser & Tax Collector Fees	\$ 700	\$ 62	\$ 762	Fees to place assessments on tax bills
Bank Service Fees	\$ 250	\$ (250)	\$ -	Bank Fees - Governmental Bank Account
<b>Communications and Freight Services</b>				
Postage, Freight & Messenger	\$ 100	\$ 104	\$ 204	Agenda Mailings and other misc. mail
Computer Services (Web Site)	\$ 600	\$ 600	\$ 1,200	Statutory Maintenance of District Web Site
<b>Insurance</b>				
	\$ 17,521	\$ 54	\$ 17,575	General Liability and D&O Liability Insurance
<b>Subscriptions and Memberships</b>				
	\$ 175	\$ -	\$ 175	Department of Economic Opportunity Fee
<b>Printing and Binding</b>				
	\$ 400	\$ (400)	\$ -	Agenda Books and Copies
<b>Legal Services</b>				
General Counsel	\$ 7,500	\$ (2,536)	\$ 4,964	District Attorney
<b>Other General Government Services</b>				
Engineering Services				
General Engineering	\$ 5,000	\$ (5,000)	\$ -	District Engineer (General Services)
<b>Sub-Total:</b>	<b>\$ 179,134</b>	<b>\$ (32,051)</b>	<b>\$ 147,083</b>	
<b>Emergency &amp; Disaster Relief Services</b>				
Hurricane Milton	\$ -	\$ 41,825	\$ 41,825	
<b>Stormwater Management Services</b>				
Professional Services				
Asset Management	\$ 39,000	\$ -	\$ 39,000	Field Operations Manager
Repairs & Maintenance				
Lake System				
Aquatic Weed Control	\$ 38,000	\$ 20,925	\$ 58,925	Monthly Spraying of Lakes (Additional Lakes)
Lake Bank Maintenance	\$ 20,000	\$ 7,002	\$ 27,002	Lake Bank Repairs as needed
Water Quality Reporting	\$ 69,000	\$ 7,245	\$ 76,245	Lee County Reporting Requirements
Water Quality Testing (Eagles Key)	\$ 19,000	\$ (3,550)	\$ 15,450	Tri-Annual water quality sampling & water quality
Stormwater Structures	\$ 40,000	\$ 81,637	\$ 121,637	Periodic Inspection/Cleaning of Interconnect Pipes
Midge Fly Control	\$ 2,500	\$ 1,628	\$ 4,128	Periodic Control of Midge Fly's
Lake 5/6 Fish Stocking	\$ 25,000	\$ -	\$ 25,000	Improve Water Quality, midge fly treatment, improve
Wetland Preserves System				
Wetland Maintenance	\$ 8,000	\$ 15,912	\$ 23,912	Periodic Maintenance to remove exotics as needed
Permit Monitoring	\$ -	\$ -	\$ -	Release from Monitoring for FY 2025
Contingencies	\$ 15,505	\$ (11,105)	\$ 4,400	7% of Repairs and Maintenance
Capital Outlay				
Stormwater Structures	\$ -	\$ -	\$ -	
<b>Sub-Total</b>	<b>\$ 276,005</b>	<b>\$ 119,694</b>	<b>\$ 395,699</b>	

**Esplanade Lake Club Community Development District  
General Fund - Budget -Amendment #1  
Fiscal Year 2025**

Description	FY 2025 Adopted Budget	Amendment #1	FY 2025 Amended Budget	Notes
<b>Road and Street Services</b>				
Professional Management				
Asset Management	\$ 500	\$ -	\$ 500	
Repairs and Maintenance		\$ -		
Miscellaneous Repairs	\$ 2,000	\$ (500)	\$ 1,500	Center Place Boulevard
Pressure Cleaning of Sidewalk incl. Curb & Gutter	\$ 6,000	\$ (6,000)	\$ -	Pressure Cleaning of Sidewalk and Curb and Gutter
Contingencies	\$ -	\$ 1,085	\$ 1,085	
<b>Sub-Total:</b>	<b>\$ 8,500</b>	<b>\$ (5,415)</b>	<b>\$ 3,085</b>	
<b>Landscaping Services</b>				
Professional Services				
Asset Management	\$ 18,000	\$ -	\$ 18,000	Field Operations Manager
Repairs & Maintenance				
Landscaping Maintenance	\$ 95,000	\$ (2,813)	\$ 92,187	Alico Road, Centerplace Blvd & Eagle's Nest
Eagle Key Maintenance	\$ 20,000	\$ (14,850)	\$ 5,150	Trim non -natives around Palm Tree beds & Trim of Palm
Tree Trimming	\$ 18,000	\$ (18,000)	\$ -	Trimming of palms trees in the median and ROW
Landscape Replacements	\$ 10,000	\$ 14,120	\$ 24,120	Yearly Replacements as needed
Mulch Installation	\$ 8,000	\$ (296)	\$ 7,704	One (1) full mulch, at 6 month interval touch up
Annuals	\$ 18,000	\$ (7,707)	\$ 10,293	Four (4) times/year
Irrigation System Repairs	\$ 3,000	\$ (1,779)	\$ 1,222	Periodic repairs as needed
Rip-Rap Repairs	\$ 20,000	\$ (20,000)	\$ -	Periodic Repairs as needed
Miscellaneous Repairs	\$ 2,000	\$ (1,737)	\$ 263	Other Miscellaneous items not accounted for separately
Contingencies	\$ 13,580	\$ (5,755)	\$ 7,825	7% of Repairs and Maintenance
Capital Outlay				
Eagle Key Improvements	\$ 5,000	\$ (5,000)	\$ -	Replacement of Dead Palms as needed
Center PI Blvd Landscape Improvements	\$ 10,000	\$ (10,000)	\$ -	Replacement of Plants as needed
<b>Sub-Total:</b>	<b>\$ 240,580</b>	<b>\$ (73,817)</b>	<b>\$ 166,763</b>	
<b>Reserves</b>				
District Asset Restoration	\$ 174,790	\$ (13,495)	\$ 161,295	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures.
<b>Sub-Total:</b>	<b>\$ 174,790</b>	<b>\$ (13,495)</b>	<b>\$ 161,295</b>	
<b>Other Fees and Charges</b>				
Discounts/Collection Fees	\$ 56,107	\$ (0)	\$ 56,107	
<b>Sub-Total:</b>	<b>\$ 56,107</b>	<b>\$ (0)</b>	<b>\$ 56,107</b>	
<b>Total Appropriations</b>	<b>\$ 935,116</b>	<b>\$ 36,741</b>	<b>\$ 971,857</b>	
<b>Fund Balance:</b>				
Change from Current Year Operations	\$ -	\$ 0	\$ -	
Beginning Fund Balance	\$ 522,354		\$ 522,354	
Additions to Reserve Funds	\$ 174,790		\$ 161,295	
<b>Ending Fund Balance</b>	<b>\$ 697,144</b>	<b>\$ 0</b>	<b>\$ 683,649</b>	
<b>Reservations/Use of Fund Balance</b>				
Reserved for first 2.5 months operations	\$ 233,779		\$ 202,470	
District Asset Restoration (See Note Above)	\$ 463,365		\$ 481,179	
<b>Totals:</b>	<b>\$ 697,144</b>	<b>\$ -</b>	<b>\$ 683,649</b>	
<b>Assessment Rate</b>	<b>\$ 1,141.78</b>		<b>\$ 1,141.78</b>	
<b>CAP Rate - Adopted FY 2024</b>	<b>\$ 1,370.49</b>		<b>\$ 1,370.49</b>	
<b>Total Units Subject to Assessment</b>	<b>819</b>		<b>819</b>	

**To: Board of Supervisors**  
**From: James P. Ward**  
**Date: October 15, 2025**  
**Re: Commission on Ethics required Annual 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 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/COE)**

**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](http://www.floridaethics.org/courses/florida-ethics-law-4-hour-course)

**ESPLANADE LAKE CLUB  
COMMUNITY DEVELOPMENT DISTRICT**

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

Prepared For:

James Ward  
District Manager

Prepared By:

Richard Freeman



Calvin, Giordano & Associates, Inc.

A SAFEbuilt® COMPANY

***CGA Project No. 20-3967***

***November 1, 2025***

ESPLANADE LAKE CLUB  
COMMUNITY DEVELOPMENT DISTRICT

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## **I. PURPOSE**

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

## **II. CURRENT ASSET UPDATES**

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

## 1. Landscaping

- The trees along Center Place Boulevard near the monuments have been wrapped with holiday lighting. The remaining garland and lighting will be installed during the first week of November and will remain illuminated through the end of January.
- The sidewalks, curbs, and gutters along Center Place Boulevard are scheduled to be pressure cleaned during the second or third week of November.
- Mulch Installation: New brown mulch is scheduled for installation along Center Place Boulevard during the second week of November.
- Littoral Planting: The CDD has scheduled the replacement of littoral plants within the retention areas along Venetian Lagoon Drive. This work, previously delayed, is now expected to occur mid-November.



*The new landscape installation at the front entrance on Center Place Blvd is complete*



*Newly installed landscaping in the indigenous area near the dog park*



*Newly installed landscaping in the indigenous area near the dog park*



*Newly installed landscaping in the indigenous area near the dog park*

## **2. Aquatic Maintenance**

- An indigenous planting area near the dog park has been officially turned over to the CDD. Several native plant species were installed in mid-July, and additional watering will be required during the dry season to ensure establishment and survival.
- While these species are native and drought-tolerant, supplemental irrigation will be necessary until root systems mature. The CDD is currently evaluating temporary watering options to support these plantings through the dry months.

### **Aquatic Maintenance Overview – Vendor Update**

- During the new vendor's first month of maintenance, efforts focused on improving overall aquatic conditions and aesthetics:
- Initial treatments targeted algae growth across all water bodies.
- Subsequent work addressed shoreline grasses and weeds, including a large presence of cattails, which have now been treated.
- No submerged vegetation is currently present in any of the ponds.

- As temperatures cool, algae growth is expected to decrease naturally; however, new growth will be treated promptly as needed.
- The vendor’s primary focus over the next several months will be to control shoreline weed regrowth, especially cattails, and to enhance the visual and ecological condition of the community’s lakes and ponds.

### **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**

- The existing vegetation coverage is estimated at approximately 130 acres, based on the vendor’s observations and the most recent vegetation mapping data. Given the continued expansion in both acreage and biomass of submersed vegetation, it is recommended that an additional 200 Grass Carp be stocked. This would bring the estimated population to 8.5–10 carp per vegetative acre.
- This combined approach—stocking Grass Carp and applying targeted aquatic herbicide treatments—remains the most effective strategy for maintaining balanced vegetation levels.
- Additional Grass Carp stocking in 2026 will likely be necessary, depending on vegetation trends observed during Q1 mapping and field inspections.

### III. LOCATION MAP



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Certificate of Authorization #514

**ESPLANADE LAKE CLUB  
COMMUNITY DEVELOPMENT DISTRICT**

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

Prepared For:

James Ward  
District Manager

Prepared By:

Richard Freeman



Calvin, Giordano & Associates, Inc.

A SAFEbuilt<sup>®</sup> COMPANY

***CGA Project No. 20-3967***

***December 1, 2025***

ESPLANADE LAKE CLUB  
COMMUNITY DEVELOPMENT DISTRICT

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## **I. PURPOSE**

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

## **II. CURRENT ASSET UPDATES**

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

## **III. LOCATION MAP**

## 1. Landscaping

- Four cabbage palms were replaced along the perimeter wall.
- The new holiday annuals were installed during the first week of November.
- New mulch installation is scheduled for the first week of December.



*Newly Installed Annuals*



*Newly Installed Annuals*

## **2. Aquatic Maintenance**

- Shoreline weed management continued throughout the month, with ongoing spray-back of regrowth in grasses and broadleaf weeds. The vast majority of the property is showing rapid improvement in overall condition. No treatments were required for algae or submerged vegetation this month.
- Beneficial bacteria applications began on Lake 11-2A, which had previously experienced notable algae production and signs of water quality stress. Since treatment began, conditions have improved significantly, and no new algae growth has occurred.
- As temperatures continue to cool, growth rates for all weeds and algae are expected to slow. Over the next few months, the primary focus will be maintaining pressure on any remaining shoreline weed regrowth—including cattails—to further enhance the community’s aesthetics and management condition.

## **3. Cane Toads**

- Tadpole activity remained light throughout November. Early in the month, small pockets were observed along the southern canal sections, followed by scattered egg strands and light tadpole clusters behind Roseto Court and Centerplace Blvd.
- A brief mid-month bump occurred near Canal Grande Drive, where a few new strands and minor larvae were detected. By November 20, activity had tapered again, with only minimal tadpoles reported in the Castelli and Main Gate sections.
- Totals Through November 20 (Approx.):
  - Eggs removed: 20,000–30,000
  - Tadpoles removed: 4,000–6,000
  - Baby toads removed: 150–200
- With colder weather setting in, larval and tadpole production is expected to pause. If trends match last year, activity likely will not resume until mid to late January.

#### 4. Fishery Program

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



*Fish Study & Findings*

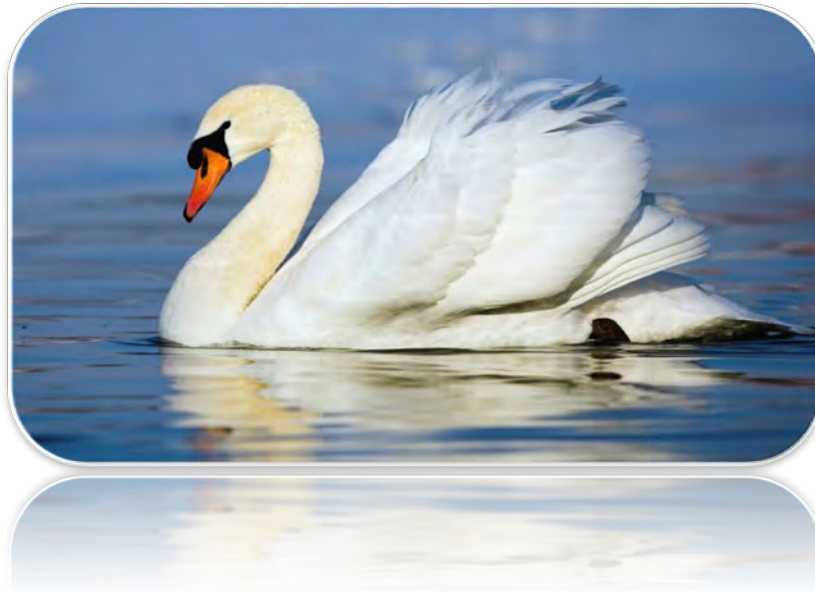
### III. LOCATION MAP



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 Certificate of Authorization #514

# ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - SEPTEMBER 2025

FISCAL YEAR 2025

Preliminary Financial Statements - Subject to Change

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 333308

T: 954-658-4900 E: [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)

*Esplanade Lake Club Community Development District*

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***The September 30, 2025 Financial Statements  
are Subject to Audit.***

*JPWard & Associates, LLC*

2301 NORTHEAST 37 STREET  
FORT LAUDERDALE,  
FLORIDA 33308

**Esplanade Lake Club Community Development District  
Balance Sheet  
for the Period Ending September 30, 2025**

	Governmental Funds							Account Groups		Totals (Memorandum Only)
	Debt Service Funds				Capital Projects Funds			General Long Term Debt	General Fixed Assets	
	General Fund	Series 2019A-1	Series 2019A-2	Series 2025	Series 2019A-1	Series 2019A-2	Series 2025			
<b>Assets</b>										
<b>Cash and Investments</b>										
General Fund - Invested Cash	\$ 695,091	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,091
Debt Service Fund										
Interest Account	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	427,391	29,038	88,578	-	-	-	-	-	545,006
Revenue	-	830,282	1,057	-	-	-	-	-	-	831,339
Prepayment Account	-	206	124,599	-	-	-	-	-	-	124,806
General Redemption Account	-	-	-	-	-	-	-	-	-	-
Capitalized Interest	-	-	-	60,562	-	-	-	-	-	60,562
Retainage Account	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	39,402	11,676	57,727	-	-	108,806
Cost of Issuance	-	-	-	-	-	-	2,654	-	-	2,654
<b>Due from Other Funds</b>										
General Fund	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-
<b>Market Valuation Adjustments</b>										
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	-	-	-	-	-	-	-	1,412,573	-	1,412,573
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	15,512,427	-	15,512,427
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	8,646,114	8,646,114
<b>Total Assets</b>	<b>\$ 695,091</b>	<b>\$ 1,257,879</b>	<b>\$ 154,694</b>	<b>\$ 149,140</b>	<b>\$ 39,402</b>	<b>\$ 11,676</b>	<b>\$ 67,302</b>	<b>\$ 16,925,000</b>	<b>\$ 8,646,114</b>	<b>\$ 27,946,298</b>

**Esplanade Lake Club Community Development District  
Balance Sheet  
for the Period Ending September 30, 2025**

	Governmental Funds							Account Groups		Totals (Memorandum Only)
	Debt Service Funds				Capital Projects Funds			General Long Term Debt	General Fixed Assets	
	General Fund	Series 2019A-1	Series 2019A-2	Series 2025	Series 2019A-1	Series 2019A-2	Series 2025			
<b>Liabilities</b>										
<b>Accounts Payable &amp; Payroll Liabilities</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Developer</b>	-	-	-	-	-	-	-	-	-	-
<b>Developer Advance</b>	-	-	-	-	-	455,267	-	-	-	455,267
<b>Due to Other Funds</b>										
General Fund	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-	-
<b>Bonds Payable</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 455,267</b>	<b>\$ -</b>	<b>\$ 16,925,000</b>	<b>\$ -</b>	<b>\$ 17,380,267</b>
<b>Fund Equity and Other Credits</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Fund Balance</b>										
<b>Restricted</b>										
Beginning: October 1, 2024 (Unaudited)	-	1,337,184	397,720	-	19,336	(446,325)	-	-	-	1,307,915
Results from Current Operations	-	(79,306)	(243,025)	149,140	20,066	2,734	67,302	-	-	(83,089)
<b>Unassigned</b>										
Beginning: October 1, 2024 (Unaudited)	522,354	-	-	-	-	-	-	-	-	522,354
Results from Current Operations	172,737	-	-	-	-	-	-	-	-	172,737
<b>Total Fund Equity and Other Credits</b>	<b>\$ 695,091</b>	<b>\$ 1,257,879</b>	<b>\$ 154,694</b>	<b>\$ 149,140</b>	<b>\$ 39,402</b>	<b>\$ (443,591)</b>	<b>\$ 67,302</b>	<b>\$ -</b>	<b>\$ 8,646,114</b>	<b>\$ 10,566,031</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 695,091</b>	<b>\$ 1,257,879</b>	<b>\$ 154,694</b>	<b>\$ 149,140</b>	<b>\$ 39,402</b>	<b>\$ 11,676</b>	<b>\$ 67,302</b>	<b>\$ 16,925,000</b>	<b>\$ 8,646,114</b>	<b>\$ 27,946,298</b>

**Esplanade Lake Club Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through September 30, 2025**

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Interest</b>															
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Special Assessment Revenue</b>															
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%
<b>Other Fees and Charges</b>															
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	(56,107)	0%
<b>Developer Contribution</b>															
Developer Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Intragovernmental Transfer In</b>															
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 2,426</b>	<b>\$ 148,185</b>	<b>\$ 486,412</b>	<b>\$ 216,381</b>	<b>\$ 13,802</b>	<b>\$ 12,886</b>	<b>\$ 21,208</b>	<b>\$ 5,983</b>	<b>\$ 3,006</b>	<b>\$ 5,461</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 915,750</b>	<b>\$ 935,116</b>	<b>98%</b>
<b>Expenditures and Other Uses</b>															
<b>Legislative</b>															
Board of Supervisor's Fees	-	-	200	-	200	-	400	-	600	-	-	-	1,400	-	0%
<b>Executive</b>															
Professional Management	3,583	3,583	3,583	3,583	3,583	3,583	3,583	3,583	3,583	3,583	3,583	3,583	43,000	43,000	100%
<b>Financial and Administrative</b>															
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	2,250	4,500	3,000	30,000	36,000	83%
Assessment Roll Services	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	4,500	3,000	30,000	36,000	83%
Arbitrage Rebate Services	-	-	-	-	-	500	-	-	-	-	-	-	500	1,000	50%
<b>Other Contractual Services</b>															
Legal Advertising	-	-	765	-	-	565	-	-	1,057	-	896	283	3,565	3,500	102%
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 September 30, 2025**

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
<b>Communications &amp; Freight Services</b>															
Postage, Freight & Messenger	31	12	23	12	24	24	12	11	-	11	32	12	204	100	204%
<b>Computer Services - Website Development</b>	-	-	-	300	-	-	-	-	-	-	-	900	1,200	600	200%
<b>Insurance</b>	17,575	-	-	-	-	-	-	-	-	-	-	-	17,575	17,521	100%
<b>Printing &amp; Binding</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	400	0%
<b>Subscription &amp; Memberships</b>	-	175	-	-	-	-	-	-	-	-	-	-	175	175	100%
<b>Legal Services</b>															
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%
<b>Other General Government Services</b>															
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Emergency &amp; Disaster Relief Services</b>															
Hurricane Milton	800	-	-	41,025	-	-	-	-	-	-	-	-	41,825	-	0%
<b>Road and Street Services</b>															
Professional Management															
Asset Management	-	42	42	42	42	42	-	83	42	-	83	42	458	500	92%
Utility Services															
Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Repairs and Maintenance															
Miscellaneous Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	0%
Pressure Cleaning	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	1,085	1,085	-	0%
Capital Outlay - Roadway Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%

**Esplanade Lake Club Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through September 30, 2025**

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
<b>Stormwater Management Services</b>															
Professional - Management	-	3,250	3,250	3,250	3,250	3,250	-	6,500	3,250	-	6,500	3,250	35,750	39,000	92%
Professional - NPDES Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Field Operations															
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Utility Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Lake System															
Aquatic Weed Control	-	-	7,109	6,816	5,000	5,000	5,000	10,000	-	5,000	-	15,000	58,925	38,000	155%
Lake Bank Maintenance	-	-	15,962	1,580	-	-	-	4,900	-	-	-	4,560	27,002	20,000	135%
Slope Survey Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Water Quality Reporting	-	5,865	5,865	-	-	29,325	5,865	5,865	-	5,865	11,730	5,865	76,245	69,000	111%
Water Quality Testing	-	-	-	-	5,150	-	-	-	-	-	5,150	-	10,300	19,000	54%
Stormwater Structures	-	-	-	-	-	-	-	10,200	55,857	-	40,500	15,080	121,637	40,000	304%
Midge Fly Control	-	-	-	-	1,121	1,121	-	1,121	-	-	510	255	4,128	2,500	165%
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	-	4,391	23,912	8,000	299%
Permit Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Contingencies	-	-	-	-	-	-	-	-	-	400	2,000	2,000	4,400	15,505	28%
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 September 30, 2025**

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
<b>Landscaping</b>															
Professional Services															
Asset Management	-	1,500	1,500	1,500	1,500	1,500	-	3,000	1,500	-	3,000	1,500	16,500	18,000	92%
Utility Services															
Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Repairs & Maintenance															
Landscape Maintenance	-	1,667	8,377	8,377	1,667	8,377	6,710	28,507	1,667	6,710	13,420	6,710	92,187	95,000	97%
Eagle Key Maintenance	-	5,150	-	-	-	-	-	-	-	-	-	-	5,150	20,000	26%
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	-	225	1,222	3,000	41%
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 September 30, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
<b>Reserves</b>															
District Asset Restoration	-	-	-	-	-	-	-	-	-	-	-	-	-	174,790	0%
<b>Sub-Total:</b>	<b>26,490</b>	<b>29,812</b>	<b>55,430</b>	<b>96,436</b>	<b>29,600</b>	<b>65,239</b>	<b>30,738</b>	<b>94,765</b>	<b>116,840</b>	<b>27,417</b>	<b>99,505</b>	<b>70,741</b>	<b>743,013</b>	<b>879,009</b>	<b>85%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 26,490</b>	<b>\$ 29,812</b>	<b>\$ 55,430</b>	<b>\$ 96,436</b>	<b>\$ 29,600</b>	<b>\$ 65,239</b>	<b>\$ 30,738</b>	<b>\$ 94,765</b>	<b>\$ 116,840</b>	<b>\$ 27,417</b>	<b>\$ 99,505</b>	<b>\$ 70,741</b>	<b>\$ 743,013</b>	<b>\$ 879,009</b>	<b>85%</b>
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)	(70,741)	172,737	-	
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	765,831	522,354	522,354	
<b>Fund Balance - Ending</b>	<b>\$ 498,290</b>	<b>\$ 616,663</b>	<b>\$ 1,047,645</b>	<b>\$ 1,167,589</b>	<b>\$ 1,151,791</b>	<b>\$ 1,099,439</b>	<b>\$ 1,089,909</b>	<b>\$ 1,001,126</b>	<b>\$ 887,293</b>	<b>\$ 865,336</b>	<b>\$ 765,831</b>	<b>\$ 695,091</b>	<b>\$ 695,091</b>	<b>\$ 522,354</b>	

**Esplanade Lake Club Community Development District**  
**Debt Service Fund - Series 2019A-1**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through September 30, 2025**

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>															
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>															
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	1,540	18,822	17,000	111%
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	2,980	34,037	18,000	189%
Capitalized Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Special Assessment Revenue</b>															
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%
<b>Other Fees and Charges</b>															
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	-	(60,513)	0%
<b>Developer Contribution</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Intragovernmental Transfers In</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Debt Proceeds</b>															
Debt Proceeds Series 2019A-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 7,276</b>	<b>\$ 150,484</b>	<b>\$ 480,612</b>	<b>\$ 216,207</b>	<b>\$ 18,036</b>	<b>\$ 17,390</b>	<b>\$ 26,141</b>	<b>\$ 11,073</b>	<b>\$ 7,405</b>	<b>\$ 9,704</b>	<b>\$ 4,504</b>	<b>\$ 4,520</b>	<b>953,353</b>	<b>\$ 899,466</b>	<b>106%</b>
<b>Expenditures and Other Uses</b>															
<b>Debt Service</b>															
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%
<b>Operating Transfers Out (To Other Funds)</b>	<b>1,788</b>	<b>1,737</b>	<b>1,614</b>	<b>1,600</b>	<b>1,542</b>	<b>1,393</b>	<b>1,542</b>	<b>1,492</b>	<b>1,541</b>	<b>1,492</b>	<b>1,541</b>	<b>1,540</b>	<b>18,822</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 1,788</b>	<b>\$ 735,187</b>	<b>\$ 1,614</b>	<b>\$ 1,600</b>	<b>\$ 11,645</b>	<b>\$ 1,393</b>	<b>\$ 1,542</b>	<b>\$ 271,776</b>	<b>\$ 1,541</b>	<b>\$ 1,492</b>	<b>\$ 1,541</b>	<b>\$ 1,540</b>	<b>1,032,659</b>	<b>\$ 856,944</b>	<b>121%</b>
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	2,980	(79,306)	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	1,254,899	1,337,184	1,337,184	
Fund Balance - Ending	<b>\$ 1,342,673</b>	<b>\$ 757,970</b>	<b>\$ 1,236,968</b>	<b>\$ 1,451,575</b>	<b>\$ 1,457,966</b>	<b>\$ 1,473,963</b>	<b>\$ 1,498,563</b>	<b>\$ 1,237,860</b>	<b>\$ 1,243,724</b>	<b>\$ 1,251,936</b>	<b>\$ 1,254,899</b>	<b>\$ 1,257,879</b>	<b>1,257,879</b>	<b>\$ 1,379,706</b>	

**Esplanade Lake Club Community Development District**  
**Debt Service Fund - Series 2019A-2**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through September 30, 2025**

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>															
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserve Account	287	263	244	225	199	180	184	162	168	139	115	115	2,281	4,500	51%
Prepayment Account	992	1,708	695	1,224	1,581	1,114	1,193	1,258	161	235	337	317	10,816	5,400	200%
Revenue Account	-	38	-	-	1	1	9	36	9	9	10	3	115	650	18%
Capitalized Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Special Assessment Revenue</b>															
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	24,346	890,962	30,290	2941%
<b>Intragovernmental Transfers In</b>															
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Debt Proceeds Series 2019A-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 232,580</b>	<b>\$ 119,883</b>	<b>\$ 143,159</b>	<b>\$ 280,224</b>	<b>\$ 13,953</b>	<b>\$ 13,467</b>	<b>\$ 62,685</b>	<b>\$ 1,457</b>	<b>\$ 36,856</b>	<b>\$ 383</b>	<b>\$ 97,845</b>	<b>\$ 24,780</b>	<b>1,027,271</b>	<b>\$ 171,675</b>	<b>598%</b>
<b>Expenditures and Other Uses</b>															
<b>Debt Service</b>															
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	115	2,281	1,981	115%
<b>Total Expenditures and Other Uses:</b>	<b>287</b>	<b>426,951</b>	<b>244</b>	<b>225</b>	<b>384,018</b>	<b>180</b>	<b>184</b>	<b>361,716</b>	<b>168</b>	<b>139</b>	<b>96,071</b>	<b>115</b>	<b>1,270,297</b>	<b>\$ 161,125</b>	<b>788%</b>
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	24,665	(243,025)	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	130,029	397,720	397,720	
<b>Fund Balance - Ending</b>	<b>\$ 630,013</b>	<b>\$ 322,945</b>	<b>\$ 465,859</b>	<b>\$ 745,858</b>	<b>\$ 375,794</b>	<b>\$ 389,082</b>	<b>\$ 451,582</b>	<b>\$ 91,324</b>	<b>\$ 128,012</b>	<b>\$ 128,256</b>	<b>\$ 130,029</b>	<b>\$ 154,694</b>	<b>\$ 154,694</b>	<b>\$ 408,270</b>	

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

Description	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>								
Interest Account	-	-	-	-	-	-	-	0%
Sinking Fund	-	-	-	-	-	-	-	0%
Reserve Account	-	31	309	319	319	979	-	0%
Prepayment Account	-	-	-	-	-	-	-	0%
Revenue Account	-	-	-	-	-	-	-	0%
Capitalized Interest	-	21	206	215	216	657	-	0%
<b>Special Assessment Revenue</b>								
Special Assessments - On-Roll	-	-	-	-	-	-	-	0%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	0%
Special Assessments - Prepayment 2019A-2	-	-	-	-	-	-	-	0%
<b>Intragovernmental Transfers In</b>								
Debt Proceeds	-	-	-	-	-	-	-	0%
Debt Proceeds Series 2025	147,505	-	-	-	-	147,505	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 147,505</b>	<b>\$ 51</b>	<b>\$ 515</b>	<b>\$ 534</b>	<b>\$ 535</b>	<b>149,140</b>	<b>\$ -</b>	<b>0%</b>
<b>Expenditures and Other Uses</b>								
<b>Debt Service</b>								
Principal Debt Service - Mandatory	-	-	-	-	-	-	-	0%
Principal Debt Service - Early Redemptions	-	-	-	-	-	-	-	0%
Interest Expense	-	-	-	-	-	-	-	0%
<b>Operating Transfers Out (To Other Funds)</b>								
<b>Total Expenditures and Other Uses:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>0%</b>
Net Increase/ (Decrease) in Fund Balance	147,505	51	515	534	535	149,140	-	
Fund Balance - Beginning	-	147,505	147,556	148,071	148,605	-	-	
<b>Fund Balance - Ending</b>	<b>\$ 147,505</b>	<b>\$ 147,556</b>	<b>\$ 148,071</b>	<b>\$ 148,605</b>	<b>\$ 149,140</b>	<b>\$ 149,140</b>	<b>\$ -</b>	

Esplanade Lake Club Community Development District  
 Capital Project Fund - Series 2019A-1  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 Through September 30, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>														
Construction Account	79	85	85	92	95	91	106	109	118	120	130	135	1,244	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Proceeds</b>														
Debt Proceeds Series 2019A-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Transfers In (From Other Funds)</b>	1,788	1,737	1,614	1,600	1,542	1,393	1,542	1,492	1,541	1,492	1,541	1,540	18,822	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 1,867</b>	<b>\$ 1,822</b>	<b>\$ 1,699</b>	<b>\$ 1,691</b>	<b>\$ 1,637</b>	<b>\$ 1,484</b>	<b>\$ 1,648</b>	<b>\$ 1,600</b>	<b>\$ 1,659</b>	<b>\$ 1,612</b>	<b>\$ 1,671</b>	<b>\$ 1,675</b>	<b>\$ 20,066</b>	<b>\$ -</b>
<b>Expenditures and Other Uses</b>														
<b>Executive</b>														
Professional Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Contractual Services</b>														
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Printing &amp; Binding</b>														
Legal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal - Series 2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Outlay</b>														
Water-Sewer Combination-Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stormwater Mgmt-Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Physical Environment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Underwriters Discount</b>														
Series 2019A-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cost of Issuance</b>														
Series 2019A-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Transfers Out (To Other Funds)</b>														
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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	\$ 1,675	\$ 20,066	-
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	\$ 37,727	\$ 19,336	-
<b>Fund Balance - Ending</b>	<b>\$ 21,203</b>	<b>\$ 23,026</b>	<b>\$ 24,725</b>	<b>\$ 26,416</b>	<b>\$ 28,053</b>	<b>\$ 29,537</b>	<b>\$ 31,185</b>	<b>\$ 32,785</b>	<b>\$ 34,444</b>	<b>\$ 36,056</b>	<b>\$ 37,727</b>	<b>\$ 39,402</b>	<b>\$ 39,402</b>	<b>\$ -</b>

Esplanade Lake Club Community Development District  
 Capital Project Fund - Series 2019A-2  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 Through September 30, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>														
Construction Account	37	37	36	37	36	34	38	38	40	39	41	41	453	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Proceeds</b>														
Debt Proceeds Series 2019A-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	287	263	244	225	199	180	184	162	168	139	115	115	2,281	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 324</b>	<b>\$ 300</b>	<b>\$ 280</b>	<b>\$ 262</b>	<b>\$ 235</b>	<b>\$ 213</b>	<b>\$ 222</b>	<b>\$ 200</b>	<b>\$ 207</b>	<b>\$ 178</b>	<b>\$ 156</b>	<b>\$ 156</b>	<b>\$ 2,734</b>	<b>\$ -</b>
<b>Expenditures and Other Uses</b>														
<b>Executive</b>														
Professional Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Contractual Services</b>														
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Printing &amp; Binding</b>														
<b>Legal Services</b>														
Legal - Series 2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Outlay</b>														
Water-Sewer Combination-Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stormwater Mgmt-Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Physical Environment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Underwriters Discount</b>														
Series 2019A-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cost of Issuance</b>														
Series 2019A-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	\$ 324	\$ 300	\$ 280	\$ 262	\$ 235	\$ 213	\$ 222	\$ 200	\$ 207	\$ 178	\$ 156	\$ 156	\$ 2,734	-
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)	\$ (443,748)	\$ (443,591)	\$ (446,325)
<b>Fund Balance - Ending</b>	<b>\$ (446,002)</b>	<b>\$ (445,701)</b>	<b>\$ (445,421)</b>	<b>\$ (445,159)</b>	<b>\$ (444,924)</b>	<b>\$ (444,711)</b>	<b>\$ (444,489)</b>	<b>\$ (444,289)</b>	<b>\$ (444,081)</b>	<b>\$ (443,904)</b>	<b>\$ (443,748)</b>	<b>\$ (443,591)</b>	<b>\$ (443,591)</b>	<b>\$ -</b>

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

Description	May	June	July	August	September	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>							
Construction Account	-	723	7,001	207	207	8,138	-
Cost of Issuance	-	1	9	10	10	29	-
Retainage Account	-	-	-	-	-	-	-
<b>Debt Proceeds</b>							
Debt Proceeds Series 2025	2,357,495	-	-	-	-	2,357,495	-
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 2,357,495</b>	<b>\$ 724</b>	<b>\$ 7,010</b>	<b>\$ 216</b>	<b>\$ 217</b>	<b>\$ 2,365,663</b>	<b>\$ -</b>
<b>Expenditures and Other Uses</b>							
<b>Executive</b>							
Professional Management	-	-	-	-	-	-	-
<b>Other Contractual Services</b>							
Trustee Services	-	-	-	-	-	-	-
<b>Printing &amp; Binding</b>							
Legal Services	-	-	-	-	-	-	-
Legal - Series 2025	-	-	-	-	-	-	-
<b>Capital Outlay</b>							
Water-Sewer Combination-Construction	-	905,798	-	-	-	905,798	-
Stormwater Mgmt-Construction	-	1,117,388	-	-	-	1,117,388	-
Engineering Services	-	-	-	-	-	-	-
Other Physical Environment	-	-	-	-	-	-	-
Road Improvements	-	-	-	-	-	-	-
<b>Cost of Issuance</b>							
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)	-	-	-	-	-	-	-
<b>Total Expenditures and Other Uses:</b>	<b>\$ 275,175</b>	<b>\$ 2,023,185</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,298,360</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	\$ 2,082,320	\$ (2,022,461)	\$ 7,010	\$ 216	\$ 217	\$ 67,302	-
Fund Balance - Beginning	\$ -	\$ 2,082,320	\$ 59,860	\$ 66,870	\$ 67,086	-	-
<b>Fund Balance - Ending</b>	<b>\$ 2,082,320</b>	<b>\$ 59,860</b>	<b>\$ 66,870</b>	<b>\$ 67,086</b>	<b>\$ 67,302</b>	<b>\$ 67,302</b>	<b>\$ -</b>

# Esplanade Lake Club

Community Development District

## *Financial Statements October 31, 2025*

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

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

	Governmental Funds							Account Groups		Totals (Memorandum Only)
	Debt Service Funds				Capital Projects Funds			General Long Term Debt	General Fixed Assets	
	General Fund	Series 2019A-1	Series 2019A-2	Series 2025	Series 2019A-1	Series 2019A-2	Series 2025			
<b>Assets</b>										
<b>Cash and Investments</b>										
General Fund - Invested Cash	\$ 629,226	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 629,226
<b>Debt Service Fund</b>										
Reserve Account	-	427,391	29,038	88,578	-	-	-	-	-	545,006
Revenue	-	833,086	58,290	-	-	-	-	-	-	891,375
Prepayment Account	-	206	124,599	-	-	-	-	-	-	124,806
Capitalized Interest	-	-	-	61,066	-	-	-	-	-	61,066
Construction	-	-	-	-	40,979	11,819	60,586	-	-	113,383
Cost of Issuance	-	-	-	-	-	-	-	-	-	-
<b>Due from Other Funds</b>										
General Fund	-	2,261	-	-	-	-	-	-	-	2,261
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-
<b>Contribution from Taylor Morrison</b>										
	-	-	-	-	-	-	6,921	-	-	6,921
<b>Amount Available in Debt Service Funds</b>										
	-	-	-	-	-	-	-	1,474,870	-	1,474,870
<b>Amount to be Provided by Debt Service Funds</b>										
	-	-	-	-	-	-	-	15,450,130	-	15,450,130
<b>Investment in General Fixed Assets (net of depreciation)</b>										
	-	-	-	-	-	-	-	-	8,646,114	8,646,114
<b>Total Assets</b>	<b>\$ 629,226</b>	<b>\$ 1,262,944</b>	<b>\$ 211,926</b>	<b>\$ 149,644</b>	<b>\$ 40,979</b>	<b>\$ 11,819</b>	<b>\$ 67,506</b>	<b>\$ 16,925,000</b>	<b>\$ 8,646,114</b>	<b>\$ 27,945,158</b>

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

	Governmental Funds								Account Groups		Totals (Memorandum Only)
	Debt Service Funds				Capital Projects Funds				General Long Term Debt	General Fixed Assets	
	General Fund	Series 2019A-1	Series 2019A-2	Series 2025	Series 2019A-1	Series 2019A-2	Series 2025				
<b>Liabilities</b>											
<b>Accounts Payable</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Developer Advance</b>	-	-	-	-	-	455,267	-	-	-	-	455,267
<b>Due to Other Funds</b>											
General Fund	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	2,261	-	-	-	-	-	-	-	-	-	2,261
<b>Bonds Payable</b>											
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
<b>Total Liabilities</b>	<b>\$ 2,261</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 455,267</b>	<b>\$ -</b>	<b>\$ 16,925,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,382,528</b>
<b>Fund Equity and Other Credits</b>											
<b>Investment in General Fixed Assets</b>	-	-	-	-	-	-	-	-	8,646,114	-	8,646,114
<b>Fund Balance</b>											
<b>Restricted</b>											
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	-	5,065	57,232	504	1,576	143	204	-	-	-	64,724
<b>Unassigned</b>											
Beginning: October 1, 2025 (Unaudited)	522,354	-	-	-	-	-	-	-	-	-	522,354
Extraordinary Capital/Operations Reserve	175,879	-	-	-	-	-	-	-	-	-	175,879
Results from Current Operations	(71,267)	-	-	-	-	-	-	-	-	-	(71,267)
<b>Total Fund Equity and Other Credits</b>	<b>\$ 626,965</b>	<b>\$ 1,262,944</b>	<b>\$ 211,926</b>	<b>\$ 149,644</b>	<b>\$ 40,979</b>	<b>\$ (443,449)</b>	<b>\$ 67,506</b>	<b>\$ -</b>	<b>\$ 8,646,114</b>	<b>\$ -</b>	<b>\$ 10,562,630</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 629,226</b>	<b>\$ 1,262,944</b>	<b>\$ 211,926</b>	<b>\$ 149,644</b>	<b>\$ 40,979</b>	<b>\$ 11,819</b>	<b>\$ 67,506</b>	<b>\$ 16,925,000</b>	<b>\$ 8,646,114</b>	<b>\$ -</b>	<b>\$ 27,945,158</b>

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

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	2,299	2,299	1,070,089	0%
Special Assessments - Off-Roll	-	-	-	0%
<b>Other Fees and Charges</b>				
Discounts/Collection Fees	-	-	(42,804)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 2,299</b>	<b>\$ 2,299</b>	<b>\$ 1,070,089</b>	<b>0%</b>
<b>Expenditures and Other Uses</b>				
<b>Legislative</b>				
Board of Supervisor's Fees	400	400	2,400	17%
<b>Executive</b>				
Professional Management	4,583	4,583	55,000	8%
<b>Financial and Administrative</b>				
Audit Services	-	-	4,500	0%
Accounting Services	3,333	3,333	40,000	8%
Assessment Roll Services	3,333	3,333	40,000	8%
Arbitrage Rebate Services	-	-	1,500	0%
<b>Other Contractual Services</b>				
Legal Advertising	-	-	4,000	0%
Trustee Services	-	-	11,250	0%
Dissemination Agent Services	-	-	7,000	0%
Bond Amortization Schedules	500	500	2,000	25%
Property Appraiser & Tax Collector Fees	-	-	700	0%
Bank Service Fees	-	-	250	0%
<b>Communications &amp; Freight Services</b>				
Postage, Freight & Messenger	-	-	250	0%
Computer Services - Website Development	-	-	2,400	0%
<b>Insurance</b>	<b>18,623</b>	<b>18,623</b>	<b>18,275</b>	<b>102%</b>
<b>Printing &amp; Binding</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>0%</b>
<b>Subscription &amp; Memberships</b>	<b>-</b>	<b>-</b>	<b>175</b>	<b>0%</b>
<b>Legal Services</b>				
Legal - General Counsel	-	-	7,500	0%
Legal - Series 2025 Bonds	-	-	-	0%
<b>Other General Government Services</b>				
Engineering Services	-	-	5,000	0%
<b>Emergency &amp; Disaster Relief Services</b>				

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

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Road and Street Services</b>				
Professional Management				
Asset Management	-	-	1,000	0%
Repairs and Maintenance				
Miscellaneous Repairs	-	-	2,000	0%
Pressure Cleaning	-	-	4,000	0%
<b>Stormwater Management Services</b>				
Professional - Management	-	-	68,000	0%
<b>Repairs &amp; Maintenance</b>				
<b>Lake System</b>				
Aquatic Weed Control	-	-	44,000	0%
Lake Bank Maintenance	-	-	34,000	0%
Fountain and Aeroation Maintenance	-	-	1,500	0%
Water Quality Reporting	-	-	69,000	0%
Water Quality Testing	-	-	16,000	0%
Stormwater Structures	19,000	19,000	40,000	48%
Midge Fly Control	-	-	3,500	0%
Lake 5/6 Fish Stocking	-	-	38,000	0%
Rip-Rap Repairs	-	-	20,000	0%
<b>Wetland Preserves System</b>				
Wetland Maintenance	-	-	12,000	0%
Contingencies	-	-	8,340	0%
<b>Landscaping</b>				
Professional Services				
Asset Management	-	-	30,000	0%
Repairs & Maintenance				
Landscape Maintenance	6,710	6,710	95,000	7%
Eagle Key Maintenance	-	-	16,000	0%
Tree Trimming	-	-	18,000	0%
Landscape Replacements	-	-	10,000	0%
Mulch Installation	-	-	13,000	0%
Annuals	-	-	20,000	0%
Landscape Lighting	-	-	1,000	0%
Irrigation System Repairs	-	-	1,500	0%
Holiday Lighting	2,500	2,500	5,000	0%
Miscellaneous Repairs	-	-	2,000	0%
Contingencies	-	-	5,445	0%

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

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Capital Outlay</b>				
Eagle Key Improvements	-	-	5,000	0%
Center Pl Blvd Landscape Improvements	-	-	20,000	0%
Fountain and Aeroation	-	-	30,000	0%
Contingencies/CEI Services	-	-	16,500	0%
<b>Reserve Allocations</b>				
District Asset Restoration	-	-	175,000	0%
Extraordinary Capital/Operations	14,583	14,583	-	0%
<b>Sub-Total:</b>	<b>73,566</b>	<b>73,566</b>	<b>1,027,285</b>	<b>7%</b>
<b>Total Expenditures and Other Uses:</b>				
	<b>\$ 73,566</b>	<b>\$ 73,566</b>	<b>\$ 1,027,285</b>	<b>7%</b>
Net Increase/ (Decrease) in Fund Balance	(71,267)	(71,267)	-	
Fund Balance - Beginning	522,354	522,354	522,354	
Extraordinary Capital/Operations Reserve	14,583	14,583	14,583	
<b>Fund Balance - Ending</b>	<b>\$ 451,087</b>	<b>\$ 451,087</b>	<b>\$ 522,354</b>	

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

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	1,444	1,444	18,265	8%
Prepayment Account	-	-	-	0%
Revenue Account	2,804	2,804	30,365	9%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	2,261	2,261	924,979	0%
Special Assessments - Off-Roll	-	-	-	0%
Special Assessments - Prepayment 2019A-1	-	-	-	0%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(60,513)	0%
<b>Intragovernmental Transfers In</b>	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 6,509</b>	<b>6,509</b>	<b>\$ 913,096</b>	<b>1%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
Principal Debt Service - Mandatory	-	-	310,000	0%
Principal Debt Service - Early Redemptions	-	-	-	0%
Interest Expense	-	-	535,531	0%
<b>Intragovernmental Transfers Out</b>	1,444	1,444	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 1,444</b>	<b>1,444</b>	<b>\$ 845,531</b>	<b>0%</b>
Net Increase/ (Decrease) in Fund Balance	5,065	5,065	67,565	
Fund Balance - Beginning	1,257,879	1,257,879	1,257,879	
<b>Fund Balance - Ending</b>	<b>\$ 1,262,944</b>	<b>1,262,944</b>	<b>\$ 1,325,444</b>	

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

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	103	103	118	88%
Prepayment Account	374	374	12,573	3%
Revenue Account	4	4	2,422	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	-	-	79,902	0%
Special Assessments - Off-Roll	-	-	-	0%
Special Assessments - Prepayment 2019A-2	-	-	-	0%
<b>Developer Contribution</b>	56,855	56,855	-	0%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(5,226)	0%
<b>Intragovernmental Transfers In</b>	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 57,336</b>	<b>57,336</b>	<b>\$ 89,789</b>	<b>64%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
Principal Debt Service - Mandatory	-	-	40,000	0%
Principal Debt Service - Early Redemptions	-	-	-	0%
Interest Expense	-	-	34,675	0%
<b>Intragovernmental Transfers Out</b>	103	103	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>103</b>	<b>103</b>	<b>\$ 74,675</b>	<b>0%</b>
Net Increase/ (Decrease) in Fund Balance	57,232	57,232	15,114	
Fund Balance - Beginning	154,694	154,694	154,694	
<b>Fund Balance - Ending</b>	<b>\$ 211,926</b>	<b>\$ 211,926</b>	<b>\$ 169,808</b>	

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

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ 147,504	0%
<b>Interest Income</b>				
Reserve Account	299	299	-	0%
Prepayment Account	-	-	-	0%
Revenue Account	-	-	-	0%
Capitalized Interest	204	204	-	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	-	-	189,546	0%
Special Assessments - Off-Roll	-	-	-	0%
Special Assessments - Prepayment 2025	-	-	-	0%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(12,400)	0%
<b>Intragovernmental Transfers In</b>				
	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 504</b>	<b>504</b>	<b>\$ 324,650</b>	<b>0%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
Principal Debt Service - Mandatory	-	-	35,000	0%
Principal Debt Service - Early Redemptions	-	-	-	0%
Interest Expense	-	-	128,708	0%
<b>Intragovernmental Transfers Out</b>				
	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>-</b>	<b>-</b>	<b>\$ 163,708</b>	<b>0%</b>
Net Increase/ (Decrease) in Fund Balance	504	504	160,942	
Fund Balance - Beginning	149,140	149,140	149,140	
<b>Fund Balance - Ending</b>	<b>\$ 149,644</b>	<b>\$ 149,644</b>	<b>\$ 310,082</b>	

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

Description	October	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	133	133	-
Operating Transfers In (From Other Funds)	1,444	1,444	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 1,576</b>	<b>\$ 1,576</b>	<b>\$ -</b>
<b>Expenditures and Other Uses</b>			
Capital Outlay			
Operating Transfers Out (To Other Funds)	-	-	-
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	\$ 1,576	\$ 1,576	-
Fund Balance - Beginning	\$ 39,402	39,402	-
<b>Fund Balance - Ending</b>	<b>\$ 40,979</b>	<b>\$ 40,979</b>	<b>\$ -</b>

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

Description	October	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	39	39	-
Operating Transfers In (From Other Funds)	103	103	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 143</b>	<b>\$ 143</b>	<b>\$ -</b>
<b>Expenditures and Other Uses</b>			
Capital Outlay			
Operating Transfers Out (To Other Funds)	-	-	-
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	\$ 143	\$ 143	-
Fund Balance - Beginning	\$ (443,591)	(443,591)	-
<b>Fund Balance - Ending</b>	<b>\$ (443,449)</b>	<b>\$ (443,449)</b>	<b>\$ -</b>

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

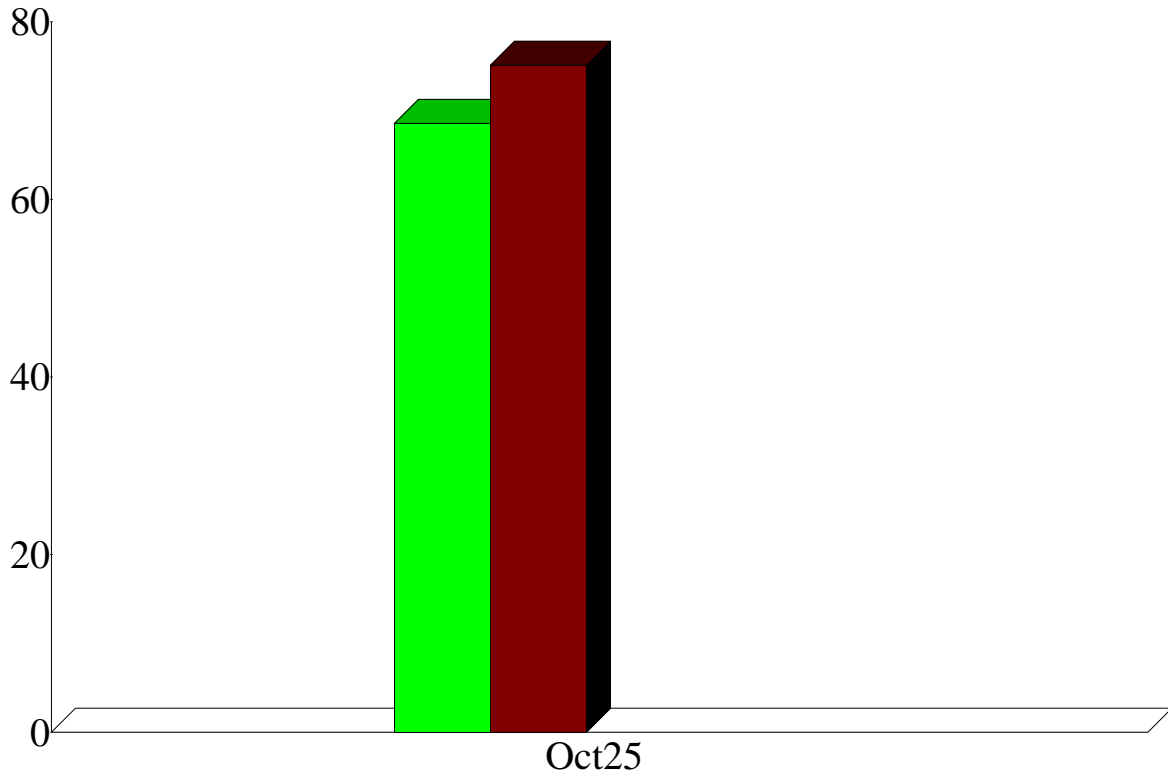
Description	October	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>			
Carryforward	\$ -	\$ -	\$ -
<b>Interest Income</b>			
Construction Account	195	195	-
Cost of Issuance	9	9	-
<b>Operating Transfers In (From Other Funds)</b>	-	-	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 204</b>	<b>\$ 204</b>	<b>\$ -</b>
<b>Expenditures and Other Uses</b>			
<b>Capital Outlay</b>			
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	\$ 204	\$ 204	-
Fund Balance - Beginning	\$ 67,302	67,302	-
<b>Fund Balance - Ending</b>	<b>\$ 67,506</b>	<b>\$ 67,506</b>	<b>\$ -</b>

# Esplanade Lake Club Community Development District

## Income and Expense by Month October 2025

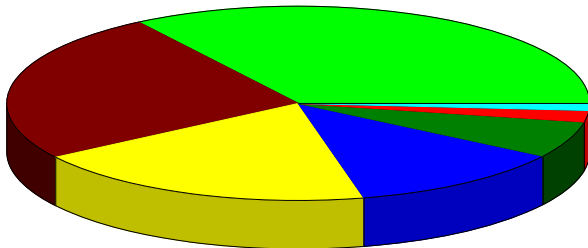


\$ in 1,000's



### Expense Summary October 2025

5130000 · Financial and Admin	34.33%
5380000 · Stormwater Mgmt-Co	25.30
9099000 · Reserve Allocations	19.42
5790000 · Landscaping	12.26
5120000 · Executive	6.10
5810000 · Interfund Transfer Out	2.06
5110000 · Legislative	0.53
<b>Total</b>	<b>\$75,113.40</b>



By Account

# Esplanade Lake Club

Community Development District

*Financial Statements*  
*November 30, 2025*

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

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**Esplanade Lake Club Community Development District  
Balance Sheet  
for the Period Ending November 30, 2025**

	Governmental Funds									Account Groups		Totals (Memorandum Only)
	Debt Service Funds				Capital Projects Funds			General Long Term Debt	General Fixed Assets			
	General Fund	Series 2019A-1	Series 2019A-2	Series 2025	Series 2019A-1	Series 2019A-2	Series 2025					
<b>Assets</b>												
<b>Cash and Investments</b>												
General Fund - Invested Cash	\$ 732,801	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 732,801
Debt Service Fund												
Reserve Account	-	427,391	29,038	88,578	-	-	-	-	-	-	-	545,006
Revenue	-	407,078	14,878	-	-	-	-	-	-	-	-	421,955
Prepayment Account	-	206	4,599	-	-	-	-	-	-	-	-	4,806
Capitalized Interest	-	-	-	31,430	-	-	-	-	-	-	-	31,430
Construction	-	-	-	-	42,562	11,957	63,454	-	-	-	-	117,973
<b>Due from Other Funds</b>												
General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Contribution from Taylor Morrison</b>												
	-	-	-	-	-	-	-	-	-	-	-	-
<b>Unamortized Prem/Discount on Bonds Payable</b>												
	-	-	-	-	-	-	6,921	-	-	-	-	6,921
<b>Amount Available in Debt Service Funds</b>												
	-	-	-	-	-	-	-	883,189	-	-	-	883,189
<b>Amount to be Provided by Debt Service Funds</b>												
	-	-	-	-	-	-	-	15,571,811	-	-	-	15,571,811
<b>Investment in General Fixed Assets (net of depreciation)</b>												
	-	-	-	-	-	-	-	-	-	8,646,114	-	8,646,114
<b>Total Assets</b>	<b>\$ 732,801</b>	<b>\$ 834,674</b>	<b>\$ 48,514</b>	<b>\$ 120,008</b>	<b>\$ 42,562</b>	<b>\$ 11,957</b>	<b>\$ 70,375</b>	<b>\$ 16,455,000</b>	<b>\$ 8,646,114</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,962,005</b>

**Esplanade Lake Club Community Development District  
Balance Sheet  
for the Period Ending November 30, 2025**

	Governmental Funds									Account Groups		Totals (Memorandum Only)
	Debt Service Funds				Capital Projects Funds			General Long Term Debt	General Fixed Assets			
	General Fund	Series 2019A-1	Series 2019A-2	Series 2025	Series 2019A-1	Series 2019A-2	Series 2025					
<b>Liabilities</b>												
Accounts Payable	\$ 8,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,705
Developer Advance	-	-	-	-	-	455,267	-	-	-	-	-	455,267
<b>Due to Other Funds</b>												
General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Bonds Payable</b>												
Current Portion (Due within 12 months)												
Series 2019A-1	-	-	-	-	-	-	-	320,000	-	-	-	320,000
Series 2019A-2	-	-	-	-	-	-	-	20,000	-	-	-	20,000
Series 2025	-	-	-	-	-	-	-	35,000	-	-	-	35,000
Long Term												
Series 2019A-1	-	-	-	-	-	-	-	\$12,890,000	-	-	-	12,890,000
Series 2019A-2	-	-	-	-	-	-	-	\$720,000	-	-	-	720,000
Series 2025	-	-	-	-	-	-	-	\$2,470,000	-	-	-	2,470,000
<b>Total Liabilities</b>	<b>\$ 8,705</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 455,267</b>	<b>\$ -</b>	<b>\$ 16,455,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,918,972</b>
<b>Fund Equity and Other Credits</b>												
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	8,646,114	-	8,646,114
<b>Fund Balance</b>												
<b>Restricted</b>												
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	-	(423,204)	(106,180)	(29,132)	3,160	281	3,072	-	-	-	-	(552,003)
<b>Unassigned</b>												
Beginning: October 1, 2025 (Unaudited)	674,944	-	-	-	-	-	-	-	-	-	-	674,944
Additions: Extraordinary Capital/Operation Reserve	29,167	-	-	-	-	-	-	-	-	-	-	29,167
Results from Current Operations	19,985	-	-	-	-	-	-	-	-	-	-	19,985
<b>Total Fund Equity and Other Credits</b>	<b>\$ 724,096</b>	<b>\$ 834,674</b>	<b>\$ 48,514</b>	<b>\$ 120,008</b>	<b>\$ 42,562</b>	<b>\$ (443,311)</b>	<b>\$ 70,375</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,646,114</b>	<b>\$ -</b>	<b>\$ 10,043,033</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 732,801</b>	<b>\$ 834,674</b>	<b>\$ 48,514</b>	<b>\$ 120,008</b>	<b>\$ 42,562</b>	<b>\$ 11,957</b>	<b>\$ 70,375</b>	<b>\$ 16,455,000</b>	<b>\$ 8,646,114</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,962,005</b>

**Esplanade Lake Club Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through November 30, 2025**

Description	November	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	177,864	179,951	1,070,089	17%
Special Assessments - Off-Roll	-	-	-	0%
<b>Other Fees and Charges</b>				
Discounts/Collection Fees	-	-	(42,804)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 177,864</b>	<b>\$ 179,951</b>	<b>\$ 1,070,089</b>	<b>17%</b>
<b>Expenditures and Other Uses</b>				
<b>Legislative</b>				
Board of Supervisor's Fees	-	400	2,400	17%
<b>Executive</b>				
Professional Management	4,583	9,167	55,000	17%
<b>Financial and Administrative</b>				
Audit Services	-	-	4,500	0%
Accounting Services	3,333	6,667	40,000	17%
Assessment Roll Services	3,333	6,667	40,000	17%
Arbitrage Rebate Services	-	-	1,500	0%
<b>Other Contractual Services</b>				
Legal Advertising	-	-	4,000	0%
Trustee Services	-	-	11,250	0%
Dissemination Agent Services	875	875	7,000	13%
Bond Amortization Schedules	-	500	2,000	25%
Property Appraiser & Tax Collector Fees	809	809	700	116%
Bank Service Fees	-	-	250	0%
<b>Communications &amp; Freight Services</b>				
Postage, Freight & Messenger	27	27	250	11%
Computer Services - Website Development	-	-	2,400	0%
<b>Insurance</b>				
	-	18,623	18,275	102%
<b>Printing &amp; Binding</b>				
	-	-	300	0%
<b>Subscription &amp; Memberships</b>				
	175	175	175	100%
<b>Legal Services</b>				
Legal - General Counsel	565	565	7,500	8%
<b>Other General Government Services</b>				
Engineering Services	-	-	5,000	0%
<b>Emergency &amp; Disaster Relief Services</b>				

**Esplanade Lake Club Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through November 30, 2025**

Description	November	Year to Date	Total Annual Budget	% of Budget
<b>Road and Street Services</b>				
Professional Management				
Asset Management	-	-	1,000	0%
Repairs and Maintenance				
Miscellaneous Repairs	-	-	2,000	0%
Pressure Cleaning	-	-	4,000	0%
<b>Stormwater Management Services</b>				
Professional - Management	6,509	6,509	68,000	10%
<b>Repairs &amp; Maintenance</b>				
<b>Lake System</b>				
Aquatic Weed Control	3,450	3,450	44,000	8%
Lake Bank Maintenance	-	-	34,000	0%
Fountain and Aeration Maintenance	-	-	1,500	0%
Water Quality Reporting	5,865	5,865	69,000	9%
Water Quality Testing	-	-	16,000	0%
Stormwater Structures	15,600	34,600	40,000	87%
Midge Fly Control	-	-	3,500	0%
Lake 5/6 Fish Stocking	-	-	38,000	0%
Rip-Rap Repairs	-	-	20,000	0%
<b>Wetland Preserves System</b>				
Wetland Maintenance	12,172	12,172	12,000	101%
Contingencies	2,100	2,100	8,340	25%
<b>Landscaping</b>				
Professional Services				
Asset Management	521	521	30,000	2%
Repairs & Maintenance				
Landscape Maintenance	6,710	13,420	95,000	14%
Eagle Key Maintenance	-	-	16,000	0%
Tree Trimming	-	-	18,000	0%
Landscape Replacements	-	-	10,000	0%
Mulch Installation	-	-	13,000	0%
Annuals	5,189	5,189	20,000	26%
Landscape Lighting	-	-	1,000	0%
Irrigation System Repairs	-	-	1,500	0%
Holiday Lighting	-	2,500	5,000	0%
Miscellaneous Repairs	-	-	2,000	0%
Contingencies	-	-	5,445	0%

**Esplanade Lake Club Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through November 30, 2025**

Description	November	Year to Date	Total Annual Budget	% of Budget
<b>Capital Outlay</b>				
Eagle Key Improvements	-	-	5,000	0%
Center Pl Blvd Landscape Improvements	-	-	20,000	0%
Fountain and Aeration	-	-	30,000	0%
Contingencies/CEI Services	-	-	16,500	0%
<b>Reserve Allocations</b>				
Extraordinary Capital/Operations	14,583	29,167	175,000	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 86,400</b>	<b>\$ 159,966</b>	<b>\$ 1,027,285</b>	16%
Net Increase/ (Decrease) in Fund Balance	91,464	19,985	-	
Fund Balance - Beginning	618,049	674,944	674,944	
Extraordinary Capital/Operations Reserve	14,583	29,167	14,583	
<b>Fund Balance - Ending</b>	<b>\$ 724,096</b>	<b>\$ 724,096</b>	<b>\$ 689,528</b>	

**Esplanade Lake Club Community Development District**  
**Debt Service Fund - Series 2019A-1**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through November 30, 2025**

Description	November	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	1,445	2,889	18,265	16%
Prepayment Account	-	-	-	0%
Revenue Account	2,816	5,620	30,365	19%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	149,408	151,460	924,979	16%
Special Assessments - Off-Roll	-	-	-	0%
Special Assessments - Prepayment 2019A-1	-	-	-	0%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(60,513)	0%
<b>Intragovernmental Transfers In</b>	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 153,669</b>	<b>159,969</b>	<b>\$ 913,096</b>	<b>18%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
Principal Debt Service - Mandatory	310,000	310,000	310,000	100%
Principal Debt Service - Early Redemptions	-	-	-	0%
Interest Expense	270,284	270,284	535,531	50%
<b>Intragovernmental Transfers Out</b>	1,445	2,889	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 581,729</b>	<b>583,173</b>	<b>\$ 845,531</b>	<b>69%</b>
Net Increase/ (Decrease) in Fund Balance	(428,061)	(423,204)	67,565	
Fund Balance - Beginning	1,262,735	1,257,879	1,257,879	
<b>Fund Balance - Ending</b>	<b>\$ 834,674</b>	<b>834,674</b>	<b>\$ 1,325,444</b>	

**Esplanade Lake Club Community Development District**  
**Debt Service Fund - Series 2019A-2**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through November 30, 2025**

Description	November	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	98	202	118	171%
Prepayment Account	421	795	12,573	6%
Revenue Account	60	64	2,422	3%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	14,019	14,019	79,902	18%
Special Assessments - Off-Roll	-	-	-	0%
Special Assessments - Prepayment 2019A-2	-	-	-	0%
<b>Developer Contribution</b>				
	-	56,855	-	0%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(5,226)	0%
<b>Intragovernmental Transfers In</b>				
	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 14,599</b>	<b>71,934</b>	<b>\$ 89,789</b>	<b>80%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
Principal Debt Service - Mandatory	40,000	40,000	40,000	100%
Principal Debt Service - Early Redemptions	120,000	120,000	-	0%
Interest Expense	17,913	17,913	34,675	52%
<b>Intragovernmental Transfers Out</b>				
	98	202	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>178,011</b>	<b>178,114</b>	<b>\$ 74,675</b>	<b>239%</b>
Net Increase/ (Decrease) in Fund Balance	(163,412)	(106,180)	15,114	
Fund Balance - Beginning	211,926	154,694	154,694	
<b>Fund Balance - Ending</b>	<b>\$ 48,514</b>	<b>\$ 48,514</b>	<b>\$ 169,808</b>	

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

Description	November	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ 147,504	0%
<b>Interest Income</b>				
Reserve Account	299	599	-	0%
Prepayment Account	-	-	-	0%
Revenue Account	-	-	-	0%
Capitalized Interest	225	429	-	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	31,010	31,430	189,546	17%
Special Assessments - Off-Roll	-	-	-	0%
Special Assessments - Prepayment 2025	-	-	-	0%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(12,400)	0%
<b>Intragovernmental Transfers In</b>	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 31,534</b>	<b>32,458</b>	<b>\$ 324,650</b>	<b>0%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
Principal Debt Service - Mandatory	-	-	35,000	0%
Principal Debt Service - Early Redemptions	-	-	-	0%
Interest Expense	58,926	58,926	128,708	46%
<b>Intragovernmental Transfers Out</b>	2,664	2,664	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>61,590</b>	<b>61,590</b>	<b>\$ 163,708</b>	<b>0%</b>
Net Increase/ (Decrease) in Fund Balance	(30,056)	(29,132)	160,942	
Fund Balance - Beginning	150,064	149,140	149,140	
<b>Fund Balance - Ending</b>	<b>\$ 120,008</b>	<b>\$ 120,008</b>	<b>\$ 310,082</b>	

**Esplanade Lake Club Community Development District  
Capital Project Fund - Series 2019A-1  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through November 30, 2025**

Description	November	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	138	271	-
Operating Transfers In (From Other Funds)	1,445	2,889	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 1,583</b>	<b>\$ 3,160</b>	<b>\$ -</b>
<b>Expenditures and Other Uses</b>			
<b>Capital Outlay</b>			
Operating Transfers Out (To Other Funds)	-	-	-
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	\$ 1,583	\$ 3,160	-
Fund Balance - Beginning	\$ 40,979	39,402	-
<b>Fund Balance - Ending</b>	<b>\$ 42,562</b>	<b>\$ 42,562</b>	<b>\$ -</b>

**Esplanade Lake Club Community Development District  
Capital Project Fund - Series 2019A-2  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through November 30, 2025**

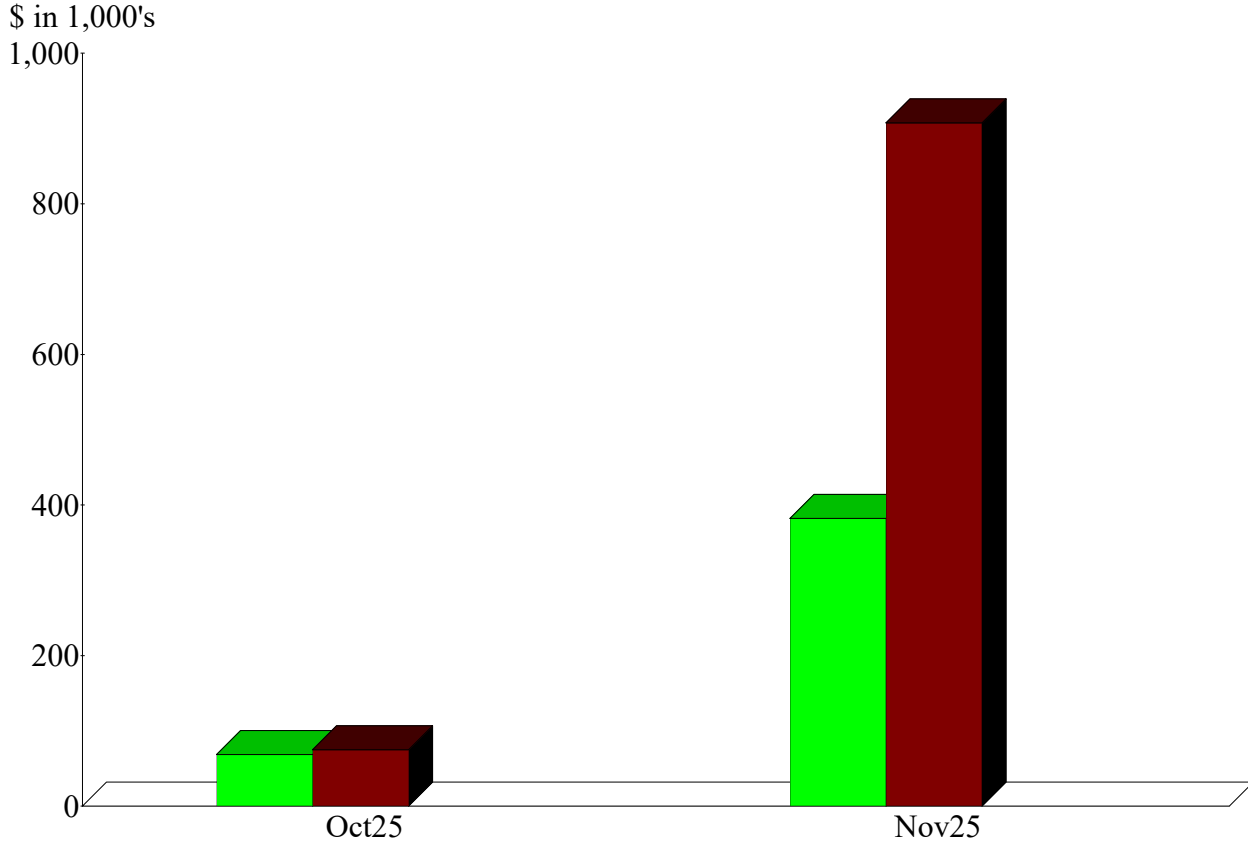
Description	November	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	40	79	-
Operating Transfers In (From Other Funds)	98	202	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 138</b>	<b>\$ 281</b>	<b>\$ -</b>
<b>Expenditures and Other Uses</b>			
Capital Outlay			
Operating Transfers Out (To Other Funds)	-	-	-
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	\$ 138	\$ 281	-
Fund Balance - Beginning	\$ (443,449)	(443,591)	-
<b>Fund Balance - Ending</b>	<b>\$ (443,311)</b>	<b>\$ (443,311)</b>	<b>\$ -</b>

**Esplanade Lake Club Community Development District**  
**Capital Project Fund - Series 2025**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through November 30, 2025**

Description	November	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>			
Carryforward	\$ -	\$ -	\$ -
<b>Interest Income</b>			
Construction Account	205	400	-
Cost of Issuance	-	9	-
<b>Operating Transfers In (From Other Funds)</b>	<u>2,664</u>	<u>2,664</u>	<u>-</u>
<b>Total Revenue and Other Sources:</b>	<u>\$ 2,868</u>	<u>\$ 3,072</u>	<u>\$ -</u>
<b>Expenditures and Other Uses</b>			
<b>Capital Outlay</b>			
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-
<b>Total Expenditures and Other Uses:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Increase/ (Decrease) in Fund Balance	\$ 2,868	\$ 3,072	-
Fund Balance - Beginning	\$ 67,506	67,302	-
<b>Fund Balance - Ending</b>	<u><u>\$ 70,375</u></u>	<u><u>\$ 70,375</u></u>	<u><u>\$ -</u></u>

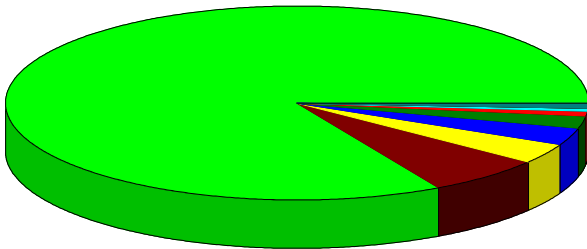
# Esplanade Lake Club Community Development District

Income and Expense by Month  
October through November 2025



Expense Summary  
October through November 2025

5170000 · Debt Service	83.14%
5380000 · Stormwater Mgmt-Construction	6.58
5130000 · Financial and Administrative	3.49
9099000 · Reserve Allocations	2.97
5790000 · Landscaping	2.20
5120000 · Executive	0.93
5810000 · Interfund Transfer Out	0.59
5140000 · Legal Services	0.06
5110000 · Legislative	0.04
<b>Total</b>	<b>\$982,843.07</b>



By Account