

ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT



MEETING AGENDA

JULY 13, 2023

PREPARED BY:

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

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

ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT

July 6, 2023

Board of Supervisors

Esplanade Lake Club Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Esplanade Lake Club Community Development District will be held on **Thursday, July 13, 2023, at 11:00 A.M.** at the **Lake Club Wellness Center, 11501 Canal Grande Drive, Fort Myers, Florida 33913.**

WebEx link and telephone number to join/watch the meeting:

<https://districts.webex.com/districts/j.php?MTID=m1c40a670caf2cfe9019b92a5828ca1f6>

Access Code: **2345 457 5692**, Event password: **Jpward**

Phone: **408-418-9388** and enter the access code **2345 457 5692**, password: **Jpward (579274** from phones) to join the meeting.

Agenda

1. Call to Order & Roll Call.
2. Notice of Advertisement of Public Hearings.
3. Consideration of April 13, 2023 – Regular Meeting Minutes.
4. Consideration of **Resolution 2023-7**, a Resolution of the Board of Supervisors of the Esplanade Lake Club Community Development District amending Resolution 2023-6 to correct the address of the location of the Public Hearing on the proposed budget for Fiscal Year 2024; ratifying the action of the District Manager in utilizing the corrected location information in the hearing notices thereon; providing a severability clause; and providing an effective date.
5. **PUBLIC HEARINGS.**
 - a. **FISCAL YEAR 2024 BUDGET.**
 - I. Public Comment and Testimony.
 - II. Resident response via Email.
 - III. Board Comment.
 - IV. Consideration of **Resolution 2023-8**, a resolution of the Board of Supervisors adopting the annual appropriation and Budget for Fiscal Year 2024.

b. FISCAL YEAR 2024 IMPOSING SPECIAL ASSESSMENTS; ADOPTING AN ASSESSMENT ROLL, APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY AND SET AN OPERATIONS AND MAINTENANCE CAP FOR NOTICE PURPOSES.

- I. Public Comment and Testimony.
 - II. Board Comment.
 - III. Consideration of **Resolution 2023-9**, a resolution of the Board of Supervisors adopting imposing special assessments, adopting an assessment roll, and approving the general fund special assessment methodology.
 - IV. Consideration of **Resolution 2023-10**, a resolution of the Board of Supervisors establishing an Operation and Maintenance Assessment Cap for notice purposes.
6. Consideration of **Resolution 2023-11**, a resolution of the Board of Supervisors adopting designating dates, time, and location for regular meeting of the Board of Supervisor's for Fiscal Year 2024.
 7. Consideration of the acceptance of the Audited Financial Statements for the Fiscal Year ended September 30, 2022.
 8. Consideration of **Resolution 2023-12**, a resolution of the Board of Supervisors of the Esplanade Lake Club Community Development District amending Resolution 2022-09 directing the Chairman and District Staff to request the passage of an Ordinance by Lee County, Florida, amending the District's boundaries, and authorizing such other actions as are necessary in furtherance of that process; authorizing a Funding Agreement; and providing an effective date.
 9. Consideration of **Resolution 2023-13**, a resolution of the Board of Supervisors of the Esplanade Lake Club Community Development District ratifying, confirming and approving the Interlocal Agreement with Lee County for Stormwater Improvement Maintenance; providing authorization; addressing conflicts, severability; and providing an effective date.
10. Staff Reports.
 - I. District Attorney.
 - II. District Engineer.
 - III. District Asset Manager.
 - a) Operations Report April 2023.
 - b) Operations Report May 2023.
 - c) Operations Report June 2023.
 - IV. District Manager.
 - a) Supervisor of Elections Qualified Elector Report as of April 15, 2023
 - b) Financial Statements for period ending April 30, 2023 (unaudited).
 - c) Financial Statements for period ending May 31, 2023 (unaudited).
 - d) Financial Statements for period ending June 30, 2023 (unaudited).
 11. Supervisor's Requests and Audience Comments.
 12. Adjournment

The first order of business is the call to order and roll call.

The second order of business is the Notice of Advertisement of the Public Hearing.

The third order of business is consideration of the Minutes from the Esplanade Lake Club Board of Supervisors Regular Meeting held on April 13, 2023.

The fourth order of business is the consideration of **Resolution 2023-7**, a resolution of the Board of Supervisors of the Esplanade Lake Club Community Development District amending resolution 2023-6 to correct the address of the location of Public Hearing on the proposed budget for Fiscal Year 2024; ratifying the action of the District Manager in utilizing the corrected location information in the hearing notices thereon; providing a severability clause; and providing an effective date.

The fifth order of business deals with two (2) required Public Hearings, each to consider the adoption of the District's Fiscal Year 2024 Budget, Assessments, and/or the General Fund Special Assessment Methodology.

The first Public Hearing deals with the adoption of the Fiscal Year 2024 Budget, which includes the General Fund operations. At the conclusion of the first Public Hearing, there will be the consideration of **Resolution 2023-8**, which adopts the Fiscal Year 2024 Budget.

The second Public Hearing is a consequence of the Budget Adoption process and sets in place the required documents that are all contained in the Fiscal Year 2024 Budget. **Resolution 2023-9** does essentially three (3) things: (i) first, it imposes the special assessments for the general fund; (ii) second, it arranges for the certification of an assessment roll by the Chairman or his designee, which in this case is the District Manager to the Lee County Tax Collector and permits the District Manager to update the roll as it may be modified as limited by law subsequent to the adoption date of the Resolution; and (iii) finally, it approves the General Fund Special Assessment Methodology.

The final resolution, **Resolution 2023-10**, is an optional resolution for the Board to establish a cap rate for the general fund operations of the District. This resolution permits the District to establish an assessment rate which cannot be exceeded, without first sending mailed notice to the affected property owners in the District.

The sixth order of business is the consideration of **Resolution 2023-11**, a resolution of the Board of Supervisors setting the proposed meeting schedule for Fiscal Year 2024. As you may re-call, to the extent that the district has a regular meeting schedule, the District is required to advertise this schedule (legal advertisement) on a periodic basis at the beginning of the Fiscal Year.

The proposed meeting schedule is at **11:00 A.M.** at the offices of **Atwell/Waldrop Engineering, 28100 Bonita Grande Drive, Suite 304, Bonita Springs, Florida 34135.**

The Fiscal Year 2024 schedule is as follows:

October 10, 2023	November 14, 2023
December 12, 2023	January 9, 2024
February 13, 2024	March 12, 2024
April 9, 2024	May 14, 2024
June 11, 2024	July 9, 2024
August 13, 2024	September 10, 2024

The seventh order of business is the acceptance of the Audited Financial Statements for Fiscal Year 2022, covering the period October 1, 2021, through September 30, 2022. A representative of the Audit Firm Grau & Associates will join the meeting to fully review the audit with the Board. This item was deferred from the April 13, 2023, meeting due to the absence of Mr. Tony Grau.

The eighth order of business is the consideration of Consideration of **Resolution 2023-12**, a resolution of the Board of Supervisors of the Esplanade Lake Club Community Development District amending Resolution 2022-09 directing the Chairman and District Staff to request the passage of an Ordinance by Lee County, Florida, amending the District's boundaries, and authorizing such other actions as are necessary in furtherance of that process; authorizing a Funding Agreement; and providing an effective date.

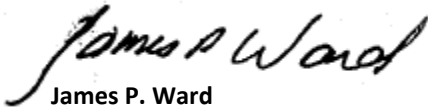
The ninth order of business is the consideration of **Resolution 2023-13**, a resolution of the Board of Supervisors of the Esplanade Lake Club Community Development District ratifying, confirming and approving the Interlocal Agreement with Lee County for Stormwater Improvement Maintenance; providing authorization; addressing conflicts, severability; and providing an effective date.

The tenth order of business are the staff reports by the District Attorney, District Engineer, and District Asset Manager, including the Operations Report for April 2023, May 2023, and June 2023. The District Manager will review important meeting dates for the remainder of the Fiscal Year, as well as the Unaudited Financial Statements for the periods ending April 30, 2023, May 31, 2023, and June 30, 2023.

The remainder of the agenda is general in nature and If you have any questions and/or comments before the meeting, please do not hesitate to contact me directly at (954) 658-4900.

Sincerely,

Esplanade Lake Club Community Development District



James P. Ward
District Manager

The remainder of the Fiscal Year 2023 meeting schedule is as follows:

August 10, 2023

September 14, 2023

The News-Press
media group
news-press.com A GANNETT COMPANY

ESPLANADE LAKE CLUB CDD
2301 NE 37TH ST
FT LAUDERDALE, FL 33308
ATTN

STATE OF WISCONSIN COUNTY OF BROWN:

Before the undersigned authority personally appeared said legal clerk, who on oath says that he or she is a Legal Assistant of the News-Press, a daily newspaper published at Fort Myers in Lee County, Florida; that the attached copy of advertisement, being a Legal Ad in the matter of

PUBLIC NOTICE

In the Twentieth Judicial Circuit Court was published in said newspaper in the issues of:

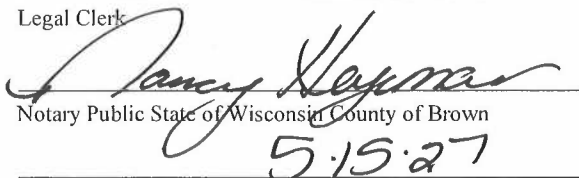
6/18/2023, 6/25/2023

Affiant further says that the said News-Press is a paper of general circulation daily in Lee, Charlotte, Collier, Glades and Hendry Counties and published at Fort Myers, in said Lee County, Florida, and that the said newspaper has heretofore been continuously published in said Lee County, Florida each day and has been entered as periodicals matter at the post office in Fort Myers, in said Lee County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he or she has never paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and Subscribed before me this 25th of June, 2023



Legal Clerk


Notary Public State of Wisconsin County of Brown

5.15.27

My commission expires

Publication Cost: \$3,527.60
Ad No: GC11049743
Customer No: 0000002897
PO#: PUBLIC NOTICE
THIS IS NOT AN INVOICE

NANCY HEYRMAN
Notary Public
State of Wisconsin

ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2024 BUDGETS; AND NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION AND LEVY OF MAINTENANCE AND OPERATION SPECIAL ASSESSMENTS; ADOPTION OF A CAP RATE FOR NOTICE PURPOSES ONLY; ADOPTION OF AN ASSESSMENT ROLL, AND THE USE OF THE UNIFORM COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors for Esplanade Lake Club Community Development District will hold two public hearings and a regular meeting on **July 13, 2023, at 11:00 a.m.** at the **Lake Club Wellness Center, 11501 Canal Grande Drive, Fort Myers, Florida 33913**. The meeting is being held for the necessary public purpose of considering such business as more fully identified in the meeting agenda, a copy of which will be posted on the District's website at www.esplanadelakeclubcdd.org.

The purpose of the first public hearing is to receive public comment and objections on the Fiscal Year 2024 Proposed Budgets. The first public hearing is being conducted pursuant to Chapter 190, Florida Statutes. The purpose of the second public hearing is to consider the imposition of special assessments to fund the District's proposed operation and maintenance budget for Fiscal Year 2024 upon the lands located within the District, a depiction of which lands is shown below, consider the adoption of a cap rate for notice purposes only and to consider the adoption of an assessment roll, for the uniform collection, and enforcement of the assessments. The second public hearing is being conducted pursuant to Florida law including Chapters 190 and 197, Florida Statutes. At the conclusion of the public hearings, the Board will, by resolution, adopt the budgets and levy assessments to fund the operation and maintenance budget as finally approved by the Board.

A regular board meeting of the District will also be held where the Board may consider any other business that may properly come before it.

A copy of the proposed budgets, preliminary assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, Ph: (954) 658-4900, during normal business hours or on the District's web site www.esplanadelakeclubcdd.org, at least seven (7) days in advance of the meeting.

The special assessments are annually recurring assessments and are in addition to previously levied capital debt assessments. The table below presents the proposed schedule of operation and maintenance assessments for Fiscal Year 2024 and the cap rate. Amounts are preliminary and subject to change at the hearing and in any future year. The amounts are subject to early payment discount as afforded by the uniform collection law. Note that the operations and maintenance assessments stated below do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2024.

The effect of adopting a cap rate for notice purposes simply means that the District will not provide mailed or published notice in the future if the annual assessment amount provided is less than the cap rate adopted. If in the future the District's proposed assessments exceed the adopted cap rate, mailed and published notice will be provided prior to the public hearing. The purpose of adopting an assessment cap for notices purposes only is to reduce the costs to all landowners associated with providing mailed and published notice.

Fiscal Year 2024 Proposed Schedule of Assessments

Per Unit	\$1,141.78
CAP Rate	\$1,370.14

The tax collector will collect the assessments pursuant to the uniform method. The District may choose to collect the assessments for developer owned land not pursuant to the uniform method.

Failure to pay the assessments collected by the Tax Collector using the uniform method will cause a tax certificate to be issued against the property which may result in a tax deed and loss of title. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year's county tax bill. All affected property owners have the right to appear at the public hearings and the right to file written objections with the District within twenty (20) days of publication of this notice.

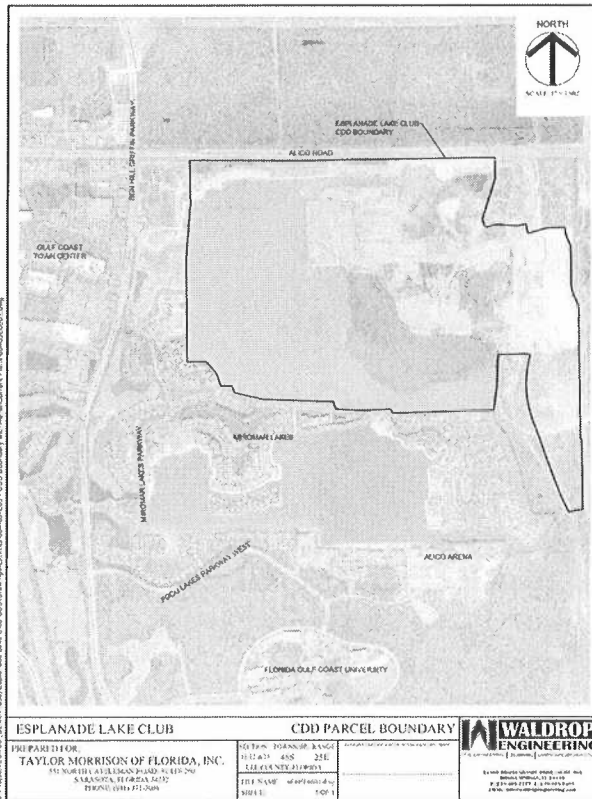
The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (954) 658-4900 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

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

Publish Dated: 06/18/2023 and 06/25/2023



NPG-01097-03-01

Legal Notices

PALERMO COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2024 BUDGETS; AND NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION AND LEVY OF MAINTENANCE AND OPERATION SPECIAL ASSESSMENTS; ADOPTION OF A CAP RATE FOR NOTICE PURPOSES ONLY; ADOPTION OF AN ASSESSMENT ROLL; USE OF THE UNIFORM METHOD OF COLLECTION; AND THE LEVY, COLLECTION AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors for Palermo Community Development District will hold two public hearings and a regular meeting on July 21, 2023, at 9:00 a.m. at the offices of Lawlor Homes 10461 Six Mile Cypress Highway, Fort Myers, Florida 33966. The meeting is being held for the necessary public purpose of considering such business as more fully identified in the meeting agenda, a copy of which will be posted on the District's website at www.Palermocdd.org.

The purpose of the first public hearing is to receive public comment and objections on the Fiscal Year 2024 (October 1, 2023 through September 30, 2024) Proposed Budgets. The first public hearing is being conducted pursuant to Chapter 190, Florida Statutes. The purpose of the second public hearing is to consider the imposition of special assessments to fund the District's proposed operation and maintenance budget for Fiscal Year 2024 upon the lands located within the District, a depiction of which lands is shown below, consider the adoption of a cap rate for notice purposes only and to consider the adoption of an assessment roll, provide for the use of the uniform collection, and provide for the levy, collection and enforcement of the special assessments. The second public hearing is being conducted pursuant to Florida law including Chapters 190 and 197, Florida Statutes. At the conclusion of the public hearings, the Board will, by resolution, adopt the budgets and levy assessments to fund the operation and maintenance budget as finally approved by the Board.

A regular board meeting of the District will also be held where the Board may consider any other business that may properly come before it.

A copy of the proposed budgets, preliminary assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, Ph: (954) 658-4900, during normal business hours or on the District's web site www.Palermocdd.org at least seven (7) days in advance of the meeting.

The special assessments are annually recurring assessments and are in addition to previously levied capital debt assessments. The table below presents the proposed schedule of operation and maintenance assessments for Fiscal Year 2024 and the cap rate. Amounts are preliminary and subject to change at the hearing and in any future year. The amounts are subject to early payment discount as afforded by the uniform collection law. Note that the operations and maintenance assessments stated below do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2024.

Proposed Schedule of Assessments

Product Type	FY 2024 Rate	Cap Rate
All Units	\$189.02	\$226.82

Except as otherwise determined by the District, the Tax Collector will collect the assessments annually pursuant to the uniform method. The District may choose to collect the assessments for developer owned land not pursuant to the uniform method and use other methods permitted by law.

Failure to pay the assessments collected by the Tax Collector using the uniform method will cause a tax certificate to be issued against the property which may result in a tax deed and loss of title. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year's county tax bill. All affected property owners have the right to appear at the public hearings and the right to file written objections with the District within twenty (20) days of publication of this notice.

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

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Palermo Community Development District
James P. Ward, District Manager

EXHIBIT 1

BANKS ENGINEERING

PALERMO COMMUNITY DEVELOPMENT DISTRICT

ORANGE LANDINGS

3.12 ACRES
181
12
48
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21.5
1.2

Legal Notices

ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2024 BUDGETS; AND NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION AND LEVY OF MAINTENANCE AND OPERATION SPECIAL ASSESSMENTS; ADOPTION OF A CAP RATE FOR NOTICE PURPOSES ONLY; ADOPTION OF AN ASSESSMENT ROLL, AND THE USE OF THE UNIFORM COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors for Esplanade Lake Club Community Development District will hold two public hearings and a regular meeting on July 13, 2023, at 11:00 a.m. at the Lake Club Wellness Center, 11501 Canal Grande Drive, Fort Myers, Florida 33913. The meeting is being held for the necessary public purpose of considering such business as more fully identified in the meeting agenda, a copy of which will be posted on the District's website at www.esplanadelakeclubcdd.org.

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

Publish Dated: 06/18/2023 and 06/25/2023

ESPLANADE LAKE CLUB

EDD PARCEL BOUNDARY

WALORIP ENGINEERING

PREPARED BY: TANSU SUBRAMANIAM OF TEBALDINI, INC.

DATE: 06/18/2023

PROJECT: ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT

SCALE: AS SHOWN

3.12 ACRES
181
12
48
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21.5
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GET A JOB
ADOPT A PET
BUY A BOAT
FIND A TREASURE

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

10 The Regular Meeting of the Board of Supervisors of the Esplanade Lake Club Community Development
11 District was held on Thursday, April 13, 2023, at 11:00 A.M. at the offices of Atwell, LLC, 28100 Bonita
12 Grande Drive, Suite 305, Bonita Springs, Florida 34135.
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Present and constituting a quorum:

21 Charles Cook	Chairperson
22 Trisha Sing	Vice Chairperson
23 Rebekah Norton	Assistant Secretary
24 Valerie McChesney	Assistant Secretary
25 Brian Keller	Assistant Secretary

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Also present were:

31 James P. Ward	District Manager
32 Wes Haber	District Attorney

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Audience:

39 All resident's names were not included with the minutes. If a resident did not identify
40 themselves or the audio file did not pick up the name, the name was not recorded in these
41 minutes.
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**PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE
TRANSCRIBED IN *ITALICS*.**

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

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

SECOND ORDER OF BUSINESS

Consideration of Letter of Resignation

**Consideration of acceptance of a letter of resignation from Mr. Clayton Wasson, whose term is set to
expire November 2024, from Seat 5 of the Board of Supervisors of the Esplanade Lake Club
Community Development District effective March 23, 2023**

I. Appointment of Individual for fill Seat 5, whose term will expire November 2024

II. Oath of Office

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

IV. Form 1 – Statement of Financial Interests

49 **V. Form 8B - Conflict of interest for Taylor Morrison Board Members**

50

51 Mr. Ward explained Mr. Wasson’s resignation was effective as of the date of letter submission,
52 March 23, 2023. He asked for a motion to accept his resignation into the record.

53

On MOTION made by Charles Cook, seconded by Trisha Sing, and with all in favor, the Letter of Resignation was accepted for purposes of inclusion in the record.

57

58 Mr. Ward asked if there was an individual the Board wished to appoint to fill Mr. Wasson’s seat.

59

On MOTION made by Charles Cook, seconded by Valerie McChesney, and with all in favor, Brian Keller was appointed to fill Seat 5 with a term expiring November 2024.

63

64 Mr. Ward, as a Notary Public, administered the Oath of Office to Mr. Brian Keller. He advised Mr.
65 Keller to file his Form 1 in the County where Mr. Keller resided within 30 days.

66

67

68 **THIRD ORDER OF BUSINESS**

Consideration of Resolution 2023-5

69

70 **Consideration of Resolution 2023-5, a resolution of the Board of Supervisors of the Esplanade Lake Club**
71 **Community Development District re-designating the Officers of the Esplanade Lake Club Community**
72 **Development District**

73

74 Mr. Ward indicated currently Charles Cook served as Chair, Trisha Sing served as Vice Chair, and the
75 remaining Board Members served as Assistant Secretaries with himself (James Ward) as Secretary and
76 Treasurer. He asked if the Board wished to add Brian Keller as an Assistant Secretary.

77

78 The Board agreed to add Brian Keller as an Assistant Secretary.

79

On MOTION made by Valerie McChesney, seconded by Charles Cook, Resolution 2023-5 was adopted, and the Chair was authorized to sign.

82

83

84 **FOURTH ORDER OF BUSINESS**

Consideration of Minutes

85

86 **February 9, 2023 – Regular Meeting Minutes**

87

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

90

On MOTION made by Charles Cook, seconded by Valerie McChesney, and with all in favor, the February 9, 2023 Regular Meeting Minutes were approved.

94

95

96 **FIFTH ORDER OF BUSINESS****Consideration of Audited Financial Statements**

97

98 **Consideration of the acceptance of the Audited Financial Statements for the Fiscal Year ended**
99 **September 30, 2022**

100

101 Mr. Ward indicated Grau and Associates was not present; therefore, this item would be deferred until
102 the next meeting.

103

104

105 **SIXTH ORDER OF BUSINESS****Consideration of Resolution 2023-6**

106

107 **Consideration Resolution 2023-6, a resolution the Board of Supervisors of the Esplanade Lake Club**
108 **Community Development District approving the proposed budget for Fiscal Year 2024 and setting a**
109 **public hearing for Thursday, July 13, 2023, at 11:00 A.M. at the offices of Atwell, LLC, 28100 Bonita**
110 **Grande Drive, Suite 305, Bonita Springs, Florida 34135**

111

112 Mr. Ward indicated the public hearing was scheduled for Thursday, July 13, 2023, at 11:00 A.M. at the
113 offices of Atwell, LLC, 28100 Bonita Grande Drive, Suite 305, Bonita Springs, Florida 34135. He stated
114 the Budget included the costs related to the general fund for the next fiscal year. He stated the major
115 change was in the prior years the assessment was calculated based on the different product types,
116 basically assessments were determined by lot sizes, and now he recommended making the assessment
117 rates uniform across all product types. He stated the new rate would be \$1141.78 dollars with a cap
118 rate of \$1,370.14 dollars. He explained if the Board raised the assessment rate over the new cap rate,
119 then mailed notice would again be required. He indicated this year mailed notice would be sent to the
120 residents of Esplanade as the current rates were increasing. He noted the debt service fund was
121 unchanged.

122

123 *Mr. Cook: What's driving the change?*

124

125 *Mr. Ward: I have found, when you're in an operating mode, having the same rate for all residents is*
126 *better than a separate rate because we are not letting capital assessments which include all sorts of*
127 *infrastructure such as landscaping, stormwater management, roads, lighting, etc. This is just*
128 *landscaping and stormwater and everybody benefits the same from an operating perspective for these*
129 *kinds of facilities. There is not a lot of difference in benefit based upon the type of unit you live in, so I*
130 *am recommending we do this.* He discussed why the assessments were calculated differently in the
131 past, and why this change to the assessment calculations was being recommended. He explained the
132 budget was transitioning upwards due to funding more services which were benefiting the residents
133 equally, especially in terms of the larger lake which everyone has access to, and in terms of the
134 stormwater management system which everyone utilized regardless of lot size.

135

136 *Mr. Cook: I know we had to increase the HOA assessment because the cost of landscaping went up, and*
137 *there was a lot of squealing about it, but it's like well, we are not a profit HOA, it's not a profit center, we*
138 *are simply issuing a new contract and increasing services to address some of their concerns, and the*
139 *rates went up. We are probably going to have some people show up because they have been very, very*
140 *active.*

141

142 *Mr. Ward: I'm sure you will. I have 8 or 9 Districts this year that are having to go through the same*
143 *process because costs are dramatically up. The other thing I did include in here, a lot of the Districts I*
144 *have along the west coast had significant damage from Hurricane Ian this year and didn't have any*
145 *money in the budget to fix any of that damage. I put a small amount in this budget, \$50,000 dollars. We*
146 *traditionally had nothing. So, over a 4 or 5 year period we should build up \$400,000 or \$500,000 dollars*
147 *and then at least the District will be able to restore any assets from a hurricane if we have it. The*
148 *combination of price increases, tight labor markets, inflation, material shortages, and just doing the*
149 *work, is causing the changes.*

150

151 *Mr. Cook: Well, we will have to field the questions because I'm sure they will be there. And it sounds like*
152 *you have a good answer for all of them.*

153

154 *Mr. Keller: Do we want to relocate the meeting to on property?*

155

156 Discussion ensued regarding where to hold the public hearing. It was decided to hold the public hearing
157 at the Esplanade Lake Club Wellness Center, at 12240 Canal Grande Drive, Fort Myers, FL 33913. Mr.
158 Ward amended the Resolution to reflect this change.

159

160 **On MOTION made by Brian Keller, seconded by Charles Cook,**
161 **Resolution 2023-6 was adopted as amended, and the Chair was**
162 **authorized to sign.**

163

164

165 SEVENTH ORDER OF BUSINESS

Staff Reports

166

167 I. District Attorney

168

169 *Mr. Wes Haber: A quick update on the discussions we've been having with respect to the County and*
170 *the request that the District enter into the agreement, essentially to already maintain stormwater*
171 *improvements that the CDD owns, but we're just signing an agreement into evidence that the CDD is*
172 *going to do that and delegate authority to the Chair to review and sign that agreement in its final*
173 *form. So, just by way of background, there are certain locations coming off of Alico Road into the*
174 *CDD's stormwater improvements where there are CDD drainage improvements located. The county,*
175 *because it owns and maintains Alico Road, wanted to ensure adequate access and maintenance*
176 *responsibilities for those particular drainage improvements was going to be undertaken. The CDD*
177 *has the responsibility for it, but the County wanted belt and suspenders. There are issues unrelated*
178 *to the CDD on the size of the easements over those improvements, they are being widened, but those*
179 *are being addressed by the owners of the property where those easements are located. The CDD is*
180 *presently negotiating an agreement with the County that would specify that the CDD will be*
181 *obligated to inspect and maintain those drainage improvements and provide notice if requested by*
182 *the county with respect to how those inspections went. The agreement is still presently being*
183 *negotiated. It's being presented to the County soon if it hasn't been already. My recommendation*
184 *would be that the Board approve the agreement in substantial form as described by me and*
185 *authorize the Chair to approve any final changes and execute the final form.*

186

On MOTION made by Valerie McChesney, seconded by Brian Keller, the Chair was authorized to approve the agreement between the District and the County as described by the District Attorney.

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II. District Engineer

No report.

III. District Asset Manager

- a) **Operations Report February 2023**
- b) **Operations Report March 2023**

No report.

IV. District Manager

- a) **Important Board Meeting Dates for Balance of Fiscal Year 2023:**
 - 1. **Public Hearings: Fiscal Year 2024 Budget Adoption – July 13, 2023, 11:00 A.M.**
- b) **Financial Statements for period ending January 31, 2023 (unaudited)**
- c) **Financial Statements for period ending February 28, 2023 (unaudited)**
- d) **Financial Statements for period ending March 31, 2023 (unaudited)**

No report.

EIGHTH ORDER OF BUSINESS

Supervisor’s Requests and Audience Comments

Mr. Ward asked if there were any Supervisor’s requests; there were none. He asked if there were any audience members present in person or by audio or video with any comments or questions; there were none.

NINTH ORDER OF BUSINESS

Adjournment

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

On MOTION made by Charles Cook, seconded by Valerie McChesney, and with all in favor, the Meeting was adjourned.

Esplanade Lake Club Community Development District

James P. Ward, Secretary

Charles Cook, Chairman

RESOLUTION 2023-7

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT AMENDING RESOLUTION 2023-6 TO CORRECT THE ADDRESS OF THE LOCATION OF PUBLIC HEARING ON THE PROPOSED BUDGET FOR FISCAL YEAR 2024; RATIFYING THE ACTION OF THE DISTRICT MANAGER IN UTILIZING THE CORRECTED LOCATION INFORMATION IN THE HEARING NOTICES THEREON; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, on April 13, 2023, at a duly noticed public meeting, the District’s Board of Supervisors (“Board”) adopted Resolution 2023-6, approving the proposed budget for Fiscal Year 2024 and setting a public hearing on the proposed budget for July 13, 2023 at 11:00 a.m. at the Esplanade Lake Club Wellness Center, at 12240 Canal Grande Drive, Fort Myers, FL 33913; and

WHEREAS, the address provided in Resolution 2023-6 was incorrect and the correct public hearing location is the Esplanade Lake Club Wellness Center 11501 Canal Grande Dr., Ft. Myers, Florida, 33913, and

WHEREAS, the District Manager has caused the notice of the public hearing with the corrected location to be mailed and published consistent with the requirements of Chapter 190, Florida Statutes; and

WHEREAS, the Board desires to amend Resolution 2023-6 and ratify the District Manager’s action in using the corrected location in the public hearing notices.

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

SECTION 1. AMENDMENT OF RESOLUTION 2023-6. Resolution 2023-6 adopted by the Board of Supervisors on April 13, 2023, is hereby amended to reflect that the Public Hearing set for July 13, 2023 at 11:00 a.m., as declared in Resolution 2023-6, shall take place at the Esplanade Lake Club Wellness Center 11501 Canal Grande Dr., Ft. Myers, Florida, 33913. Except as otherwise provided herein, all the provisions of Resolution 2023-6 continue in full force and effect.

SECTION 2. RATIFICATION OF CORRECTED LOCATION. The actions of the District Manager in utilizing the corrected location in the mailed and published public hearing notices are hereby ratified.

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

RESOLUTION 2023-7

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT AMENDING RESOLUTION 2023-6 TO CORRECT THE LOCATION OF PUBLIC HEARING ON THE PROPOSED BUDGET FOR FISCAL YEAR 2024; RATIFYING THE ACTION OF THE DISTRICT MANAGER IN UTILIZING THE CORRECTED LOCATION INFORMATION IN THE HEARING NOTICES THEREON; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect upon its passage and adoption by the Board.

PASSED AND ADOPTED by the Board of Supervisors of the Esplanade Lake Club Community Development District, Lee County, Florida, this 13th day of July 2023.

ATTEST:

**ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Charles Cook, Chairman

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2021.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2022.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2022.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2022. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 24.

Cori Dissinger

From: James Ward
Sent: Tuesday, June 20, 2023 12:08 PM
To: Cori Dissinger
Subject: FW: increase of Esplanade Lake Club dues for villas

To backup for agenda for ELC Public Hearing on Budget.

Jim.



James P. Ward
Chief Operating Officer

Email: JimWard@JPWardAssociates.com
| Mobile: 954-658-4900

JPWard & Associates, LLC
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308

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Excellence**

Electronic Mail addresses are Public Records. If you do not want your e-mail address released in response to any request, please do not use email and contact our offices directly at the address or phone above.

Board Members: Do not use the "reply all" feature to e-mails where other Board Members that serve are in the e-mail transmission.

From: James Ward <jimward@jpwardassociates.com>
Sent: Tuesday, June 20, 2023 12:07 PM
To: Susanne Brennan <susannebrennan@onerealtyhomes.net>
Subject: RE: increase of Esplanade Lake Club dues for villas

Good Morning –

The District's operations have changed for two reasons. One is related to the additional infrastructure that has been constructed in the Community and now requires maintenance, and the second is that all property owner's will pay the same for operations irrespective of lot size. The latter change is consistent with the way we normally see operations assessments for CDD's throughout the State.

I hope this helps and if you have any further questions, please let me know.

Jim.



James P. Ward
Chief Operating Officer

Email: JimWard@JPWardAssociates.com
| Mobile: 954-658-4900

JPWard & Associates, LLC
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308

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Board Members: Do not use the "reply all" feature to e-mails where other Board Members that serve are in the e-mail transmission.

From: Susanne Brennan <susannebrennan@onerealtyhomes.net>

Sent: Friday, June 16, 2023 7:53 PM

To: James Ward <jimward@jowardassociates.com>

Subject: increase of Esplanade Lake Club dues for villas

Hello there,

Just curious why I have been informed my fees for a villa in ELC are being increased next year by \$450

Why when I live in a villa (2 units per lot) I have to now spend \$450 more than the single family homes for the tax increase come Oct 2023

Why are you penalizing the villas?? Not told this by Pulte at time of purchase..

Sincerely Susanne Brennan
12101 Canal Grande Dr

Sent from [Mail](#) for Windows

Cori Dissinger

From: James Ward
Sent: Monday, June 26, 2023 7:16 AM
To: Cori Dissinger; Katherine Selchan
Subject: FW: Esplanade lake Club CDD - Proposed FY2024 Budget - Letter dated June 9, 2023

To backup materials for the PH on the Budget please.

J



James P. Ward
Chief Operating Officer

Email: JimWard@JPWardAssociates.com
| Mobile: 954-658-4900

JPWard & Associates, LLC
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308

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Board Members: Do not use the "reply all" feature to e-mails where other Board Members that serve are in the e-mail transmission.

From: James Ward <JimWard@JPWardAssociates.com>
Sent: Monday, June 26, 2023 7:15 AM
To: Chuck Edwards <edwardscw_24@comcast.net>
Subject: RE: Esplanade lake Club CDD - Proposed FY2024 Budget - Letter dated June 9, 2023

Good Morning –

We fully understand your comments – and the reason for the change is to insure that the operations assessments, are spread evenly on all properties – the use of tiered assessments for normal operations when the operations is growing, is a more reasonable way to assess for operations.

As to the question of when this issue will be discussed – that will be at the upcoming public hearing, at which time the District will make the determinations you noted below in your email.

I hope this helps, and if you have any further questions, please let me know.

Jim.



James P. Ward
Chief Operating Officer

Email: JimWard@JPWardAssociates.com
| Mobile: 954-658-4900

JPWard & Associates, LLC
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308

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Board Members: Do not use the "reply all" feature to e-mails where other Board Members that serve are in the e-mail transmission.

From: Chuck Edwards <edwardscw_24@comcast.net>
Sent: Sunday, June 25, 2023 3:48 PM
To: James Ward <JimWard@JPWardAssociates.com>
Subject: Esplanade lake Club CDD - Proposed FY2024 Budget - Letter dated June 9, 2023

Dear Mr. Ward,

I am writing to you in concerning the letter we received dated June 9, 2023 concerning the Esplanade lake Club Community Development District proposed budget for Fiscal Year 2024.

Our property details are as follows:

Parcel Identification Number:

12-46-25-L3-22000.4190

Owner Mailing Address:

Charles W. Edwards Trust and Patricia B Edwards Trust
17384 Corsini Drive
Fort Myers, FL 33913

Our property is a **Twin Villa**.

I am trying to understand how our assessment is changing from FY2023 to FY2024 and why. Hopefully you can help.

First, below is a comparison of the change in assessment amount for various lot sizes, based on information in the proposed FY2024 Budget:

Lot Size	FY 2023 Assessment	Proposed FY 2024 Assessment	% Change Year Over Year
30 – 39'	\$652.47	\$1,141.78	+75%

50 – 59'	\$853.23	\$1,141.78	+34%
60 – 69'	\$1,003.23	\$1,141.78	+14%
70 – 79'	\$1,104.17	\$1,141.78	+3.4%
80' +	\$1,154.36	\$1,141.78	-1.1%

It would seem that Homeowners on smaller lots are being unduly penalized. Also, looking at twin villas like we own, 60 – 80' of lot size (equal to two attached villas) is being assessed \$2,283.56 which is more than double that of a 60 – 69" or 70 – 79' lot. Again, this seems to be rather egregious.

Second, in the letter there are two statements:

“The proposed assessment is based on every property owner paying the same rate for services, and is a change from prior years, where a property owner’s assessment rates were based on a tiered assessment rate, where lot size was taken into account.”

“The purpose of the second public hearing will be to determine and levy non-ad valorem assessments on all property owners in the District”

I have reviewed documents posted to the Esplanade Lake Club CDD website (EsplanadeLakeClubCDD.org) and did not see in any of the available meeting agenda or meeting minutes where the change in the assessment methodology had been discussed, debated, justified, and accepted.

I would appreciate it if you would please send me, or post to the website, information on how and when these decisions were discussed, debated, justified, and accepted, and in what forum this occurred.

Unfortunately, we will not be able to attend the public meetings in person or remotely. It would be helpful to hear from you such that we can submit any questions or comments ahead of the meeting so that our input may be considered.

Thank you for your time and I look forward to hearing from you.

Regards,

Chuck Edwards
Mobile: (224) 241-6436

RESOLUTION 2023-8

THE ANNUAL APPROPRIATION RESOLUTION OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024.

RECITALS

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

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

WHEREAS, the Board set July 13, 2023, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*, and

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

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

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

SECTION 1. BUDGET.

- a. That the Board of Supervisors has reviewed the District Manager’s Proposed Budget, and hereby approves the Proposed Budget, subject to certain amendments thereto, as shown in Section 2 below.

- b. That the District Manager’s Proposed Budget, attached hereto as Exhibit “A”, as amended by the Board pursuant to the adoption of this Resolution (and as amended by the District Manager, as permitted), is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes*, and incorporated herein by reference; provided; however,

RESOLUTION 2023-8

THE ANNUAL APPROPRIATION RESOLUTION OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024.

that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures and/or revised projections.

- c. That the adopted budget, as amended, shall be maintained by the District Manager and identified as “The Budget for Esplanade Lake Club Community Development District for the Fiscal Year Ending September 30, 2024,” as adopted by the Board of Supervisors on July 13, 2023.

SECTION 2. APPROPRIATIONS. There is hereby appropriated out of the revenues of the Esplanade Lake Club Community Development District, for the fiscal year beginning October 1, 2023, and ending September 30, 2024, the sum of **\$1,913,663.00** to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

FUND	AMOUNT
General Fund	\$ 745,585.00
Debt Service Fund – A1 Bonds	\$ 926,403.00
Debt Service Fund – A2 Bonds	\$ 259,675.00
TOTAL	\$1,913,663.00

SECTION 3. SUPPLEMENTAL APPROPRIATIONS. Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2023/2024 or within 60 days following the end of the Fiscal Year 2023/2024 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by the Board approving the expenditure.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation within a fund so long as it does not exceed \$15,000 previously approved transfers included, to the original budget appropriation for the receiving program.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida Law.

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.

RESOLUTION 2023-8

THE ANNUAL APPROPRIATION RESOLUTION OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024.

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

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

PASSED AND ADOPTED by the Board of Supervisors of the Esplanade Lake Club Community Development District, Lee County, Florida, this 13th day of July 2023.

ATTEST:

**ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Charles Cook, Chairperson

Exhibit A: Fiscal Year 2024 Proposed Budget

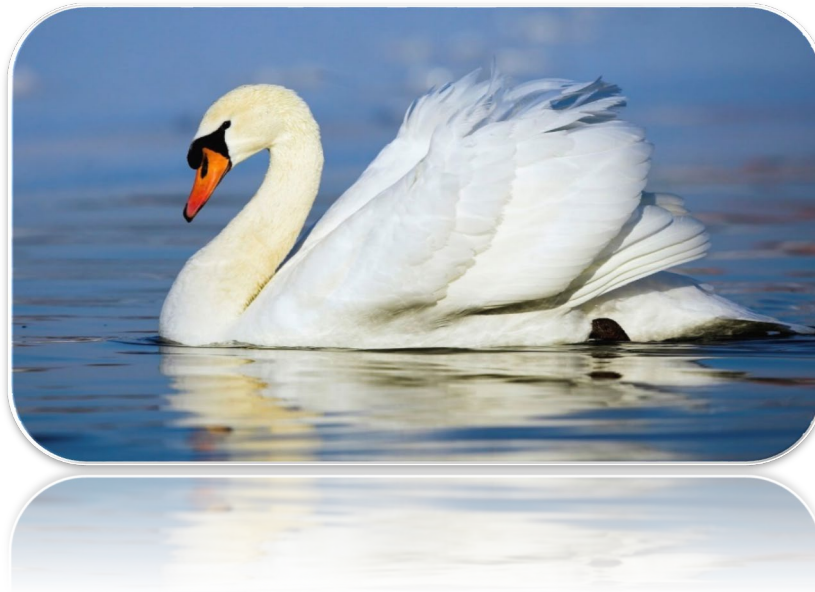
RESOLUTION 2023-8

THE ANNUAL APPROPRIATION RESOLUTION OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024.

Exhibit A

Fiscal Year 2024 Proposed Budget

ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2024

PREPARED BY:

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

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

Esplanade Lake Club Community Development District
General Fund - Budget
Fiscal Year 2024

Description	FY 2023 Adopted Budget	Actual at 12/31/2023	Anticipated at 09/30/2023	FY 2024	Notes
Revenues and Other Sources					
Carryforward (Available from Prior Year)	\$ -	\$ -	\$ -	\$ -	Cash Over (Short) for Operations
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	
Assessment Revenue					
Assessments - On-Roll	\$ 566,392	\$ 132,012	\$ 566,392	\$ 745,585	Property Owners Assessments
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	All Assessments are On-Roll
Contributions - Private Sources					
Taylor Morrison	\$ -	\$ -	\$ -	\$ -	N/A
Total Revenue & Other Sources	\$ 566,392	\$ 132,012	\$ 566,392	\$ 745,585	
Appropriations					
Legislative					
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	Statutory Required Fees (Waived by Development Board Members)
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	FICA (if applicable)
Executive					
Professional - Management	\$ 41,000	\$ 10,250	\$ 40,000	\$ 42,000	District Manager
Financial and Administrative					
Audit Services	\$ 4,200	\$ -	\$ 4,200	\$ 4,300	Statutory required audit yearly
Accounting Services	\$ 24,000	\$ 6,000	\$ 24,000	\$ 25,500	All Funds
Assessment Roll Preparation	\$ 24,000	\$ 6,000	\$ 24,000	\$ 25,500	Par Outstanding and yearly work with Property Appraiser
Arbitrage Rebate Fees	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	IRS Required Calculation to insure interest on Bonds does not exceed interest paid on bonds
Other Contractual Services					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	Transcription of Board Meeting
Legal Advertising	\$ 5,000	\$ -	\$ 2,500	\$ 3,000	Statutory Required Legal Advertising
Trustee Services	\$ 8,250	\$ -	\$ 8,250	\$ 8,250	Trust Fees for Bonds
Dissemination Agent Services	\$ 5,000	\$ 1,250	\$ 5,000	\$ 5,000	Required Reporting for Bonds
Property Appraiser & Tax Collector Fees	\$ 275	\$ -	\$ -	\$ 275	Fees to place assessments on tax bills
Bank Service Fees	\$ 350	\$ -	\$ 250	\$ 250	Bank Fees - Governmental Bank Account
Travel and Per Diem					
Communications and Freight Services					
Telephone	\$ -	\$ -	\$ -	\$ -	
Postage, Freight & Messenger	\$ 150	\$ 13	\$ 50	\$ 50	Agenda Mailings and other misc mail
Rentals and Leases					
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	
Computer Services (Web Site)	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	Statutory Maintenance of District Web Site
Insurance					
	\$ 5,700	\$ 5,988	\$ 5,988	\$ 6,300	General Liability and D&O Liability Insurance
Subscriptions and Memberships					
	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
Printing and Binding					
	\$ 150	\$ -	\$ -	\$ 50	Agenda Books and Copies
Office Supplies					
	\$ -	\$ -	\$ -	\$ -	
Legal Services					
General Counsel	\$ 7,500	\$ -	\$ 7,500	\$ 7,500	District Attorney
Boundary Amendment	\$ -	\$ -	\$ -	\$ -	District Attorney
Sub-Total	\$ 128,250	\$ 29,676	\$ 124,413	\$ 130,650	
Other General Government Services					
Engineering Services					
General Engineering	\$ 2,500	\$ -	\$ -	\$ 5,000	District Engineer (General Services)
Other Assigned Services					District Engineer (Special Assigned Services)
Contingencies	\$ -	\$ -	\$ -	\$ -	

**Esplanade Lake Club Community Development District
General Fund - Budget
Fiscal Year 2024**

Description	FY 2023 Adopted Budget	Actual at 12/31/2023	Anticipated at 09/30/2023	FY 2024	Notes
Sub-Total:	\$ 2,500	\$ -	\$ -	\$ 5,000	
Road and Street Services					
Professional Management					
Asset Management	\$ -	\$ -	\$ -	\$ 500	
Utility Services					
Electric	\$ -	\$ -	\$ -	\$ -	
Repairs and Maintenance					
Miscellaneous Repairs	\$ 3,500	\$ -	\$ -	\$ 3,500	Center Place Boulevard
Pressure Cleaning of Sidewalk incl. Curb & Gutter	\$ -	\$ -	\$ -	\$ 6,000	Pressure Cleaning of Sidewalk and Curb and Gutter
Contingencies	\$ -	\$ -	\$ -	\$ -	
Sub-Total:	\$ 3,500	\$ -	\$ -	\$ 10,000	
Stormwater Management Services					
Professional Services					
Asset Management	\$ 35,000	\$ 5,833	\$ 35,000	\$ 36,000	Field Operations Manager
NPDES Monitoring	\$ -	\$ -	\$ -	\$ -	Federal Pollution Discharge Required Monitoring
Repairs & Maintenance					
Utility Services					
Electric		\$ -	\$ -	\$ -	N/A for FY 2024
Lake System					
Aquatic Weed Control	\$ 26,500	\$ 2,364	\$ 26,500	\$ 38,000	Monthly Spraying of Lakes
Lake Bank Maintenance	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	Monthly maintenance of lake banks
Slope Survey Monitoring	\$ -	\$ -	\$ -	\$ -	N/A for FY 2024
Water Quality Reporting	\$ 66,000	\$ -	\$ 66,000	\$ 66,000	Lee County Reporting Requirements
Water Quality Testing	\$ 14,200	\$ 10,830	\$ 14,200	\$ 14,500	Tri-Annual water quality sampling & water quality standards rpt
Stormwater Structures	\$ 23,000	\$ 41,400	\$ 23,000	\$ 26,000	Periodic Inspection/Cleaning of Interconnect Pipes
Lake 5/6 Fish Stocking	\$ 40,000	\$ -	\$ 40,000	\$ 20,000	Improve Water Quality, midge fly treatment, improve fishing
Wetland Preserves System					
Wetland Maintenance	\$ 24,000	\$ -	\$ 19,000	\$ 19,000	Monthly Maintenance to remove exotics
Permit Monitoring	\$ 15,900	\$ -	\$ -	\$ 10,000	Inspections, Monitoring and water level reporting
Contingencies	\$ 15,512	\$ -	\$ -	\$ 16,440	8% of Repairs and Maintenance
Capital Outlay					
Erosion Restoration	\$ -	\$ -	\$ -	\$ -	N/A for FY 2024
Sub-Total	\$ 272,112	\$ 60,427	\$ 235,700	\$ 257,940	
Landscaping Services					
Professional Services					
Asset Management	\$ -	\$ -	\$ -	\$ 16,500	Field Operatons Manager
Utility Services					
Electric	\$ -	\$ -	\$ -	\$ -	N/A for FY 2024
Repairs & Maintenance					
Landscaping Maintenance	\$ 89,100	\$ 32,423	\$ 89,100	\$ 104,000	Alico Road, Centerplace Blvd & Eagle's Nest
Eagle Key Maintenance	\$ -	\$ -	\$ -	\$ 15,000	Trim non -natives around Palm Tree beds & Trim of Palm Trees
Tree Trimming	\$ -	\$ -	\$ -	\$ 12,000	Trimming of palms trees in the median and ROW
Landscape Replacements	\$ 7,000	\$ -	\$ 7,000	\$ 6,000	Yearly Replacements as needed
Landscape & Shrub Replacements	\$ -	\$ -	\$ -	\$ 6,000	Yearly Replacements as needed
Mulch Installation	\$ 4,700	\$ -	\$ 4,700	\$ 8,000	One (1) full mulch, at 6 month interval touch up
Annuals	\$ 14,000	\$ -	\$ 14,000	\$ 16,000	Four (4) times/year
Landscape Lighting	\$ -	\$ -	\$ -	\$ -	Periodic repair of decorative lighting fixtures
Irrigation System Repairs	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	Periodic repairs as needed

**Esplanade Lake Club Community Development District
General Fund - Budget
Fiscal Year 2024**

Description	FY 2023 Adopted Budget	Actual at 12/31/2023	Anticipated at 09/30/2023	FY 2024	Notes
Miscellaneous Repairs	\$ -	\$ -	\$ -	\$ 2,000	Other Miscellaneous items not accounted for separately 8% of Repairs and Maintenance
Contingencies	\$ 8,246	\$ -	\$ 8,246	\$ 13,760	
Capital Outlay					
Eagle Key Improvements	\$ -	\$ -	\$ -	\$ 25,000	Replacement of Dead Palms
Center PI Blvd Landscape Improvements	\$ -	\$ -	\$ -	\$ 20,000	Replacement of Plants as needed
Sub-Total:	\$ 126,046	\$ 32,423	\$ 126,046	\$ 247,260	
Reserves					
District Asset Restoration	\$ -	\$ -	\$ -	\$ 50,000	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures.
Sub-Total:	\$ -	\$ -	\$ -	\$ 50,000	
Other Fees and Charges					
Discounts/Collection Fees	\$ 33,983	\$ -	\$ 33,983	\$ 44,735	
Sub-Total:	\$ 33,983	\$ -	\$ 33,983	\$ 44,735	
Total Appropriations	\$ 566,391	\$ 122,526	\$ 520,142	\$ 745,585	
Fund Balance:					
Change from Current Year Operations	\$ 1	\$ 9,486	\$ 46,250	\$ -	
Beginning Fund Balance	\$ 265,884	\$ 265,884	\$ 265,884	\$ 312,134	
Ending Fund Balance	\$ 265,885	\$ 275,370	\$ 312,134	\$ 312,134	
Reservations/Use of Fund Balance					
Reserved for first 2.5 months operations	N/A	N/A	\$ 155,330	\$ 155,330	
District Asset Restoration (See Note Above)	N/A	N/A	\$ 156,804	\$ 156,804	
Totals:	N/A	N/A	\$ 312,134	\$ 312,134	
Proposed Assessment Rate FY 2024 - Change to One ERU for Each Home				\$ 1,141.78	
CAP Rate - Change to One ERU for Each Home				\$ 1,370.14	

Prior Years Assessment Rates for Comparison - The CDD will not use the FY 2024 Rates in this Chart

Product Type	EAU Factor	# of Units	FY 2021	FY 2022	FY 2023	FY 2024
Single Family 30' - 39'	0.65	186	\$ 606.65	\$ 433.86	\$ 652.47	\$ 858.89
Single Family 50' - 59'	0.85	192	\$ 793.31	\$ 567.35	\$ 853.23	\$ 1,123.17
Single Family 60' - 69'	1.00	128	\$ 933.31	\$ 667.47	\$ 1,003.80	\$ 1,321.37
Single Family 70' - 79'	1.10	83	\$ 1,026.64	\$ 734.22	\$ 1,104.17	\$ 1,453.51
Single Family 80' & up	1.15	11	\$ 1,073.30	\$ 767.60	\$ 1,154.36	\$ 1,519.58
Annexed Land						
Single Family 50' - 59'	0.85	32	\$ 793.31	\$ 567.35	\$ 853.23	\$ 1,123.17
Single Family 60' - 69'	1.00	21	\$ 933.31	\$ 667.47	\$ 1,003.80	\$ 1,321.37
Totals:		653				

Esplanade Lake Club Community Development District
 General Fund - Budget Vs Actual
 Fiscal Years 2019 through 2022

Description	FY 2019		FY 2020		FY 2021			FY 2022		
	Proposed Budget	Actual - 11/1/2018-9/30/19	Proposed Budget	Actual - through 9/30/2020	Total Annual Budget- Approved	Actual - through 5/31/2021	Projected through 9/30/2021	Total Annual Budget- Approved	Actual - through 09/30/2022	Projected through 9/30/2022
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest										
Interest - General Checking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue										
Special Assessments - On-Roll	\$ -	\$ -	\$ -	\$ -	\$ 444,770	\$ 495,738	\$ 495,738	\$ 495,025	\$ 402,115	\$ 402,115
Special Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	\$ 44,985	\$ 30,000	\$ 44,985	\$ -	\$ -	\$ -
Developer Contribution	\$ 113,555	\$ 90,000	\$ 113,555	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intragovernmental Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue and Other Sources:	<u>\$ 113,555</u>	<u>\$ 90,000</u>	<u>\$ 113,555</u>	<u>\$ 95,000</u>	<u>\$ 489,755</u>	<u>\$ 525,738</u>	<u>\$ 540,723</u>	<u>\$ 495,025</u>	<u>\$ 402,115</u>	<u>\$ 402,115</u>
Expenditures and Other Uses										
Legislative										
Board of Supervisor's - Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Supervisor's - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive										
Professional Management	\$ 40,000	\$ 42,444	\$ 40,000	\$ 40,000	\$ 40,000	\$ 26,667	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Financial and Administrative										
Audit Services	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ 4,500	\$ 2,000	\$ 4,000	\$ 5,000	\$ 4,100	\$ 4,100
Accounting Services	\$ 16,000	\$ 8,489	\$ 16,000	\$ 14,000	\$ 16,000	\$ 10,667	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Assessment Roll Services	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ 8,000	\$ 10,667	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Arbitrage Rebate Services	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Other Contractual Services										
Legal Advertising	\$ 5,000	\$ 12,025	\$ 5,000	\$ 2,724	\$ 5,000	\$ 9,515	\$ 13,000	\$ 5,000	\$ 7,355	\$ 7,355
Trustee Services	\$ 8,250	\$ -	\$ 8,250	\$ -	\$ 8,250	\$ 6,988	\$ 6,988	\$ 8,250	\$ 6,988	\$ 6,988
Dissemination Agent Services	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ 4,333	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Dissemination Services-Bond Amort Schedules								\$ 2,500	\$ 2,500	\$ 2,500
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 274	\$ 274
Bank Service Fees	\$ 350	\$ 272	\$ 350	\$ 316	\$ 350	\$ 97	\$ 200	\$ 350	\$ -	\$ -
Communications & Freight Services										
Postage, Freight & Messenger	\$ 750	\$ 312	\$ 750	\$ 292	\$ 750	\$ 517	\$ 750	\$ 750	\$ 173	\$ 173
Computer Services - Website Development	\$ 1,500	\$ 1,800	\$ 1,500	\$ 1,200	\$ 1,500	\$ 100	\$ 300	\$ 1,500	\$ 850	\$ 850
Insurance	\$ 5,200	\$ 5,137	\$ 5,200	\$ 5,125	\$ 5,200	\$ 5,381	\$ 5,381	\$ 5,200	\$ 5,570	\$ 5,570
Printing & Binding	\$ 330	\$ 3,658	\$ 330	\$ 1,186	\$ 330	\$ 412	\$ 650	\$ 100	\$ 194	\$ 194
Subscription & Memberships	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175
Legal Services										
Legal - General Counsel	\$ 15,000	\$ 3,452	\$ 15,000	\$ 28,186	\$ 15,000	\$ 8,634	\$ 15,000	\$ 15,000	\$ 3,679	\$ 3,679
Legal - Series 2019 Bonds	\$ -	\$ -	\$ -	\$ 540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal - Boundary Amendment	\$ -	\$ -	\$ -	\$ 8,124	\$ -	\$ 2,543	\$ 2,543	\$ -	\$ 1,440	\$ 1,440
Other General Government Services										
Engineering Services	\$ 7,500	\$ -	\$ 7,500	\$ -	\$ 7,500	\$ -	\$ 4,000	\$ 7,500	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Esplanade Lake Club Community Development District
 General Fund - Budget Vs Actual
 Fiscal Years 2019 through 2022

Description	FY 2019		FY 2020			FY 2021			FY 2022	
	Proposed Budget	Actual - 11/1/2018-9/30/19	Proposed Budget	Actual - through 9/30/2020	Total Annual Budget-Approved	Actual - through 5/31/2021	Projected through 9/30/2021	Total Annual Budget-Approved	Actual - through 09/30/2022	Projected through 9/30/2022
Stormwater Needs Analysis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
Stormwater Management Services										
Professional - Management	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 13,125	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Field Operations										
Mitigation Monitoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utility Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repairs & Maintenance									\$ 4,000	\$ 4,000
Lake System										
Aquatic Weed Control	\$ -	\$ -	\$ -	\$ -	\$ 59,200	\$ 2,500	TBD	\$ 59,200	\$ 31,268	\$ 31,268
Lake Bank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	TBD	\$ 150,000	\$ 58,384	\$ 58,384
Slope Survey Monitoring	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	TBD	\$ 5,000	\$ -	\$ -
Water Quality Reporting/Testing	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	TBD	\$ 15,000	\$ 20,150	\$ 20,150
Lake 5/6 Fish Re-Stocking									\$ 2,330	\$ 2,330
Capital Outlay										
Aeration Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Littoral Shelf Plantings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Erosion Restoration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies - OVERALL	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ -	TBD	\$ 12,000	\$ -	\$ -
Landscaping										
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 12,403	TBD	\$ 92,500	\$ 100,939	\$ 100,939
Reserves										
Operational Reserve (Future Years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Fees and Charges										
Discounts/Collection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total:	\$ 113,555	\$ 77,764	\$ 113,555	\$ 101,868	\$ 489,755	\$ 117,224	\$ 165,487	\$ 495,025	\$ 377,867	\$ 377,867
Total Expenditures and Other Uses:	\$ 113,555	\$ 77,764	\$ 113,555	\$ 101,868	\$ 489,755	\$ 117,224	\$ 165,487	\$ 495,025	\$ 377,867	\$ 377,867
Net Increase/ (Decrease)	\$ -	\$ 12,236	\$ -	\$ (6,868)	\$ -	\$ 408,514	\$ 375,236	\$ -	\$ 24,248	\$ 24,248

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019 A-1 Bonds - Budget
Fiscal Year 2024

Description	FY 2023 Adopted Budget	Actual at 12/31/2023	Anticipated at 09/30/2023	FY 2024
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ 5	\$ 10	\$ -
Reserve Account	\$ -	\$ 5	\$ 10	\$ -
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 926,403	\$ 214,658	\$ 926,403	\$ 926,403
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Debt Proceeds				
Series 2019 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 926,403	\$ 214,669	\$ 926,423	\$ 926,403
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ 285,000	\$ 285,000	\$ 285,000	\$ 295,000
Principal Debt Service - Early Redemptions	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ 571,119	\$ 287,875	\$ 571,119	\$ 561,694
Other Fees and Charges				
Discounts for Early Payment	\$ 60,606	\$ -	\$ 60,606	\$ 60,606
Total Expenditures and Other Uses	\$ 916,725	\$ 572,875	\$ 916,725	\$ 917,300
Net Increase/(Decrease) in Fund Balance	\$ -	\$ (358,206)	\$ 9,698	\$ 9,103
Fund Balance - Beginning	\$ 1,056,624	\$ 1,056,624	\$ 1,056,624	\$ 1,066,322
Fund Balance - Ending	\$ -	\$ 698,418	\$ 1,066,322	\$ 1,075,424

Restricted Fund Balance:

Reserve Account Requirement	\$ 432,147
Restricted for November 1, 2024	
Principal Due	\$ 305,000
Interest Due	\$ 278,450
Total - Restricted Fund Balance:	\$ 1,015,597

Product Type	Number of Units	Fiscal Year 2023	Fiscal Year 2024
Single Family 30' - 39'	186	\$ 1,031.41	\$ 1,031.41
Single Family 50' - 59'	192	\$ 1,411.80	\$ 1,411.80
Single Family 60' - 69'	128	\$ 1,633.75	\$ 1,633.75
Single Family 70' - 79'	83	\$ 1,870.97	\$ 1,870.97
Single Family 80' & up	11	\$ 1,956.01	\$ 1,956.01
Annexed Land			
Single Family 50' - 59'	32	\$ 1,413.42	Moved to MF
Multi Family Product	104	N/A	\$ 310.95
Single Family 60' - 69'	21	\$ 1,539.94	\$ 1,539.94
Total:	757		

Esplanade Lake Club Community Development District

Debt Service Fund - Series 2019 A-1 Bonds - Budget

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)	Par Debt Outstanding
Par Amount Issued:		\$ 14,840,000	Varies			
5/1/2020				\$ 212,761.28		
11/1/2020				\$ 292,343.75	\$ 505,105.03	\$ 14,840,000
5/1/2021				\$ 292,343.75		
11/1/2021	\$ 275,000	3.250%	\$ 292,343.75	\$ 859,687.50	\$ 14,565,000	
5/1/2022			\$ 287,875.00			
11/1/2022	\$ 285,000	3.250%	\$ 287,875.00	\$ 860,750.00	\$ 14,280,000	
5/1/2023			\$ 283,243.75			
11/1/2023	\$ 295,000	3.250%	\$ 283,243.75	\$ 861,487.50	\$ 13,985,000	
5/1/2024			\$ 278,450.00			
11/1/2024	\$ 305,000	3.250%	\$ 278,450.00	\$ 861,900.00	\$ 13,680,000	
5/1/2025			\$ 273,493.75			
11/1/2025	\$ 315,000	3.250%	\$ 273,493.75	\$ 861,987.50	\$ 13,365,000	
5/1/2026			\$ 268,375.00			
11/1/2026	\$ 325,000	3.625%	\$ 268,375.00	\$ 861,750.00	\$ 13,040,000	
5/1/2027			\$ 262,484.38			
11/1/2027	\$ 335,000	3.625%	\$ 262,484.38	\$ 859,968.76	\$ 12,705,000	
5/1/2028			\$ 256,412.50			
11/1/2028	\$ 350,000	3.625%	\$ 256,412.50	\$ 862,825.00	\$ 12,355,000	
5/1/2029			\$ 250,068.75			
11/1/2029	\$ 360,000	3.625%	\$ 250,068.75	\$ 860,137.50	\$ 11,995,000	
5/1/2030			\$ 243,543.75			
11/1/2030	\$ 375,000	3.625%	\$ 243,543.75	\$ 862,087.50	\$ 11,620,000	
5/1/2031			\$ 236,746.88			
11/1/2031	\$ 390,000	4.000%	\$ 236,746.88	\$ 863,493.76	\$ 11,230,000	
5/1/2032			\$ 228,946.88			
11/1/2032	\$ 405,000	4.000%	\$ 228,946.88	\$ 862,893.76	\$ 10,825,000	
5/1/2033			\$ 220,846.88			
11/1/2033	\$ 420,000	4.000%	\$ 220,846.88	\$ 861,693.76	\$ 10,405,000	
5/1/2034			\$ 212,446.88			
11/1/2034	\$ 435,000	4.000%	\$ 212,446.88	\$ 859,893.76	\$ 9,970,000	
5/1/2035			\$ 203,746.88			
11/1/2035	\$ 455,000	4.000%	\$ 203,746.88	\$ 862,493.76	\$ 9,515,000	
5/1/2036			\$ 194,646.88			
11/1/2036	\$ 475,000	4.000%	\$ 194,646.88	\$ 864,293.76	\$ 9,040,000	
5/1/2037			\$ 185,146.88			
11/1/2037	\$ 490,000	4.000%	\$ 185,146.88	\$ 860,293.76	\$ 8,550,000	
5/1/2038			\$ 175,346.88			
11/1/2038	\$ 510,000	4.000%	\$ 175,346.88	\$ 860,693.76	\$ 8,040,000	
5/1/2039			\$ 165,146.88			
11/1/2039	\$ 530,000	4.000%	\$ 165,146.88	\$ 860,293.76	\$ 7,510,000	
5/1/2040			\$ 154,546.88			
11/1/2040	\$ 555,000	4.000%	\$ 154,546.88	\$ 864,093.76	\$ 6,955,000	
5/1/2041			\$ 143,446.88			
11/1/2041	\$ 575,000	4.125%	\$ 143,446.88	\$ 861,893.76	\$ 6,380,000	
5/1/2042			\$ 131,587.50			
11/1/2042	\$ 600,000	4.125%	\$ 131,587.50	\$ 863,175.00	\$ 5,780,000	
5/1/2043			\$ 119,212.50			
11/1/2043	\$ 625,000	4.125%	\$ 119,212.50	\$ 863,425.00	\$ 5,155,000	
5/1/2044			\$ 106,321.88			
11/1/2044	\$ 650,000	4.125%	\$ 106,321.88	\$ 862,643.76	\$ 4,505,000	
5/1/2045			\$ 92,915.63			
11/1/2045	\$ 675,000	4.125%	\$ 92,915.63	\$ 860,831.26	\$ 3,830,000	

Esplanade Lake Club Community Development District

Debt Service Fund - Series 2019 A-1 Bonds - Budget

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)	Par Debt Outstanding
5/1/2046				\$ 78,993.75		
11/1/2046		\$ 705,000	4.125%	\$ 78,993.75	\$ 862,987.50	\$ 3,125,000
5/1/2047				\$ 64,453.13		
11/1/2047		\$ 735,000	4.125%	\$ 64,453.13	\$ 863,906.26	\$ 2,390,000
5/1/2048				\$ 49,293.75		
11/1/2048		\$ 765,000	4.125%	\$ 49,293.75	\$ 863,587.50	\$ 1,625,000
5/1/2049				\$ 33,515.63		
11/1/2049		\$ 795,000	4.125%	\$ 33,515.63	\$ 862,031.26	\$ 830,000
5/1/2050				\$ 17,118.75		
11/1/2050		\$ 830,000	4.125%	\$ 17,118.75	\$ 864,237.50	\$ -

**Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019 A-2 Bonds - Budget
Fiscal Year 2024**

Description	FY 2023			FY 2024
	Adopted Budget	Actual at 12/31/2023	Anticipated at 09/30/2023	
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ 0	\$ 0	\$ -
Reserve Account	\$ -	\$ 2	\$ -	\$ -
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ 1	\$ 1	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Off-Roll	\$ 364,622	\$ 203,122	\$ 364,622	\$ 259,675
Special Assessment - Prepayment	\$ -	\$ 131,832	\$ 131,832	\$ -
Debt Proceeds				
Series 2019 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 364,622	\$ 334,958	\$ 496,456	\$ 259,675

Expenditures and Other Uses

Debt Service				
Principal Debt Service - Mandatory	\$ 110,000	\$ 110,000	\$ 110,000	\$ 90,000
Principal Debt Service - Early Redemptions	\$ -	\$ 155,000	\$ 335,000	\$ -
Interest Expense	\$ 254,622	\$ 93,122	\$ 254,622	\$ 169,675
Other Fees and Charges				
Discounts for Early Payment	\$ -	\$ -	\$ -	\$ -
Inerfund Transfers Out				
	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses	\$ 364,622	\$ 358,122	\$ 699,622	\$ 259,675

Net Increase/(Decrease) in Fund Balance	\$ -	\$ (23,164)	\$ (203,166)	\$ -
Fund Balance - Beginning	\$ 298,495	\$ 298,495	\$ 298,495	\$ 95,329
Fund Balance - Ending	\$ 298,495	\$ 275,330	\$ 95,329	\$ 95,329

Restricted Fund Balance:

Reserve Account Requirement	\$ 435,369
Restricted for November 1, 2024	
Principal Due	\$ 95,000
Interest Due	\$ 84,106
Total - Restricted Fund Balance:	\$ 614,475

Product Type	Number of Units	FY 2023 Rate	FY 2024 Rate
Single Family 30' - 39'	186	N/A	N/A
Single Family 50' - 59'	192	\$ 922.84	\$ 922.84
Single Family 60' - 69'	128	\$ 1,079.62	\$ 1,079.62
Single Family 70' - 79'	83	\$ 1,165.80	\$ 1,165.79
Single Family 80' & up	11	N/A	\$ -
LANDS TO BE ANNEXED			
Single Family 50' - 59'	32	\$ 946.55	\$ 946.55
Multi Family Product	104	N/A	\$ 291.25
Single Family 60' - 69'	21	\$ 1,113.59	\$ 1,113.59
Total:	757		

Esplanade Lake Club Community Development District

Debt Service Fund - Series 2019 A-2 Bonds - Budget

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calander)	Par Debt Outstanding
Par Amount Issued:		\$ 7,465,000	Varies			
11/1/2023		\$ 90,000	3.250%	\$ 85,568.75	\$ 281,381.25	\$ 5,245,000
5/1/2024				\$ 84,106.25		
11/1/2024		\$ 95,000	3.250%	\$ 84,106.25	\$ 263,212.50	\$ 5,150,000
5/1/2025				\$ 82,562.50		
11/1/2025		\$ 95,000	3.250%	\$ 82,562.50	\$ 260,125.00	\$ 5,055,000
5/1/2026				\$ 81,018.75		
11/1/2026		\$ 100,000	3.625%	\$ 81,018.75	\$ 262,037.50	\$ 4,955,000
5/1/2027				\$ 79,206.25		
11/1/2027		\$ 100,000	3.625%	\$ 79,206.25	\$ 258,412.50	\$ 4,855,000
5/1/2028				\$ 77,393.75		
11/1/2028		\$ 105,000	3.625%	\$ 77,393.75	\$ 259,787.50	\$ 4,750,000
5/1/2029				\$ 75,490.63		
11/1/2029		\$ 110,000	3.625%	\$ 75,490.63	\$ 260,981.26	\$ 4,640,000
5/1/2030				\$ 73,496.88		
11/1/2030		\$ 115,000	3.625%	\$ 73,496.88	\$ 261,993.76	\$ 4,525,000
5/1/2031				\$ 71,412.50		
11/1/2031		\$ 120,000	4.000%	\$ 71,412.50	\$ 262,825.00	\$ 4,405,000
5/1/2032				\$ 69,012.50		
11/1/2032		\$ 120,000	4.000%	\$ 69,012.50	\$ 258,025.00	\$ 4,285,000
5/1/2033				\$ 66,612.50		
11/1/2033		\$ 125,000	4.000%	\$ 66,612.50	\$ 258,225.00	\$ 4,160,000
5/1/2034				\$ 64,112.50		
11/1/2034		\$ 130,000	4.000%	\$ 64,112.50	\$ 258,225.00	\$ 4,030,000
5/1/2035				\$ 61,512.50		
11/1/2035		\$ 135,000	4.000%	\$ 61,512.50	\$ 258,025.00	\$ 3,895,000
5/1/2036				\$ 58,812.50		
11/1/2036		\$ 145,000	4.000%	\$ 58,812.50	\$ 262,625.00	\$ 3,750,000
5/1/2037				\$ 55,912.50		
11/1/2037		\$ 150,000	4.000%	\$ 55,912.50	\$ 261,825.00	\$ 3,600,000
5/1/2038				\$ 52,912.50		
11/1/2038		\$ 155,000	4.000%	\$ 52,912.50	\$ 260,825.00	\$ 3,445,000
5/1/2039				\$ 49,812.50		
11/1/2039		\$ 160,000	4.000%	\$ 49,812.50	\$ 259,625.00	\$ 3,285,000
5/1/2040				\$ 46,612.50		
11/1/2040		\$ 165,000	4.000%	\$ 46,612.50	\$ 258,225.00	\$ 3,120,000
5/1/2041				\$ 43,312.50		
11/1/2041		\$ 175,000	4.125%	\$ 43,312.50	\$ 261,625.00	\$ 2,945,000
5/1/2042				\$ 39,703.13		
11/1/2042		\$ 180,000	4.125%	\$ 39,703.13	\$ 259,406.26	\$ 2,765,000
5/1/2043				\$ 35,990.63		
11/1/2043		\$ 190,000	4.125%	\$ 35,990.63	\$ 261,981.26	\$ 2,575,000
5/1/2044				\$ 32,071.88		
11/1/2044		\$ 195,000	4.125%	\$ 32,071.88	\$ 259,143.76	\$ 2,380,000
5/1/2045				\$ 28,050.00		
11/1/2045		\$ 205,000	4.125%	\$ 28,050.00	\$ 261,100.00	\$ 2,175,000

Esplanade Lake Club Community Development District

Debt Service Fund - Series 2019 A-2 Bonds - Budget

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calander)	Par Debt Outstanding
5/1/2046				\$ 23,821.88		
11/1/2046		\$ 215,000	4.125%	\$ 23,821.88	\$ 262,643.76	\$ 1,960,000
5/1/2047				\$ 19,387.50		
11/1/2047		\$ 220,000	4.125%	\$ 19,387.50	\$ 258,775.00	\$ 1,740,000
5/1/2048				\$ 14,850.00		
11/1/2048		\$ 230,000	4.125%	\$ 14,850.00	\$ 259,700.00	\$ 1,510,000
5/1/2049				\$ 10,106.25		
11/1/2049		\$ 240,000	4.125%	\$ 10,106.25	\$ 260,212.50	\$ 1,270,000
5/1/2050				\$ 5,156.25		
11/1/2050		\$ 250,000	4.125%	\$ 5,156.25	\$ 260,312.50	\$ 1,020,000
		\$ 4,315,000		\$ 2,880,156.31		

RESOLUTION 2023-9

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

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

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

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted Improvement Plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors (the “Board”) of the District hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2024 (“Operations and Maintenance Budget”), attached hereto as **Exhibit “A”** and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s budget for Fiscal Year 2024; and

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

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect on the tax roll for platted lots pursuant to the Uniform Method and which is also indicated on Exhibit “A” and “B” the Budget and Methodology respectively; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method; and

RESOLUTION 2023-9

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

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

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

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

WHEREAS, it is in the best interests of the District to adopt the General Fund Special Assessment Methodology of the Esplanade Lake Club Community Development District (the "Methodology") attached to this Resolution as Exhibit "B" and incorporated as a material part of this Resolution by this reference: and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Esplanade Lake Club Community Development District (the "Assessment Roll") attached to this Resolution as Table 1 contained in Exhibit "B" and incorporated as a material part of this Resolution by this reference, and to certify the portion of the Assessment Roll on those properties noted on Table 1 contained in Exhibit "B" to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" and "B" the Budget and Methodology respectively confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in Exhibit "B" and is hereby found to be fair and reasonable.

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

RESOLUTION 2023-9

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

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST. The collection of the previously levied debt service assessments and operation and maintenance special assessments on lands noted as on-roll in Table 1 of Exhibit "B" shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method. The previously levied debt service assessments and operations and maintenance assessments lands noted as off-roll will be collected directly by the District in accordance with Florida law.

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

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

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

In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial assessments, as well as any future installments of special assessments securing debt service – shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the applicable rate of any bonds or other debt instruments secured by the special assessments, or, in the case of operations and maintenance assessments, at the applicable statutory prejudgment interest rate. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170 of the Florida Statutes or other applicable law to collect and enforce the whole assessment, as set forth herein.

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

RESOLUTION 2023-9

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

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as Table 1 to Exhibit "B," is hereby certified. That portion of the District's Assessment Roll which includes developed lands and platted lots is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Esplanade Lake Club Community Development District.

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

SECTION 6. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 7. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 8. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Esplanade Lake Club Development District.

PASSED AND ADOPTED by the Board of Supervisors of the Esplanade Lake Club Community Development District, Lee County, Florida this 13th day of July 2023.

ATTEST:

**ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, District Manager

Charles Cook, Chairperson

Exhibit A: Fiscal Year 2024 Proposed Budget

Exhibit B: Fiscal Year 2024 Special Assessment Methodology – General Fund

RESOLUTION 2023-9

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

Exhibit A

Fiscal Year 2024 Proposed Budget

ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2024

PREPARED BY:

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

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

Esplanade Lake Club Community Development District
General Fund - Budget
Fiscal Year 2024

Description	FY 2023 Adopted Budget	Actual at 12/31/2023	Anticipated at 09/30/2023	FY 2024	Notes
Revenues and Other Sources					
Carryforward (Available from Prior Year)	\$ -	\$ -	\$ -	\$ -	Cash Over (Short) for Operations
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	
Assessment Revenue					
Assessments - On-Roll	\$ 566,392	\$ 132,012	\$ 566,392	\$ 745,585	Property Owners Assessments
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	All Assessments are On-Roll
Contributions - Private Sources					
Taylor Morrison	\$ -	\$ -	\$ -	\$ -	N/A
Total Revenue & Other Sources	\$ 566,392	\$ 132,012	\$ 566,392	\$ 745,585	
Appropriations					
Legislative					
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	Statutory Required Fees (Waived by Development Board Members)
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	FICA (if applicable)
Executive					
Professional - Management	\$ 41,000	\$ 10,250	\$ 40,000	\$ 42,000	District Manager
Financial and Administrative					
Audit Services	\$ 4,200	\$ -	\$ 4,200	\$ 4,300	Statutory required audit yearly
Accounting Services	\$ 24,000	\$ 6,000	\$ 24,000	\$ 25,500	All Funds
Assessment Roll Preparation	\$ 24,000	\$ 6,000	\$ 24,000	\$ 25,500	Par Outstanding and yearly work with Property Appraiser
Arbitrage Rebate Fees	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	IRS Required Calculation to insure interest on Bonds does not exceed interest paid on bonds
Other Contractual Services					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	Transcription of Board Meeting
Legal Advertising	\$ 5,000	\$ -	\$ 2,500	\$ 3,000	Statutory Required Legal Advertising
Trustee Services	\$ 8,250	\$ -	\$ 8,250	\$ 8,250	Trust Fees for Bonds
Dissemination Agent Services	\$ 5,000	\$ 1,250	\$ 5,000	\$ 5,000	Required Reporting for Bonds
Property Appraiser & Tax Collector Fees	\$ 275	\$ -	\$ -	\$ 275	Fees to place assessments on tax bills
Bank Service Fees	\$ 350	\$ -	\$ 250	\$ 250	Bank Fees - Governmental Bank Account
Travel and Per Diem					
Communications and Freight Services					
Telephone	\$ -	\$ -	\$ -	\$ -	
Postage, Freight & Messenger	\$ 150	\$ 13	\$ 50	\$ 50	Agenda Mailings and other misc mail
Rentals and Leases					
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	
Computer Services (Web Site)	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	Statutory Maintenance of District Web Site
Insurance					
	\$ 5,700	\$ 5,988	\$ 5,988	\$ 6,300	General Liability and D&O Liability Insurance
Subscriptions and Memberships					
	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
Printing and Binding					
	\$ 150	\$ -	\$ -	\$ 50	Agenda Books and Copies
Office Supplies					
	\$ -	\$ -	\$ -	\$ -	
Legal Services					
General Counsel	\$ 7,500	\$ -	\$ 7,500	\$ 7,500	District Attorney
Boundary Amendment	\$ -	\$ -	\$ -	\$ -	District Attorney
Sub-Total	\$ 128,250	\$ 29,676	\$ 124,413	\$ 130,650	
Other General Government Services					
Engineering Services					
General Engineering	\$ 2,500	\$ -	\$ -	\$ 5,000	District Engineer (General Services)
Other Assigned Services					District Engineer (Special Assigned Services)
Contingencies	\$ -	\$ -	\$ -	\$ -	

**Esplanade Lake Club Community Development District
General Fund - Budget
Fiscal Year 2024**

Description	FY 2023 Adopted Budget	Actual at 12/31/2023	Anticipated at 09/30/2023	FY 2024	Notes
Sub-Total:	\$ 2,500	\$ -	\$ -	\$ 5,000	
Road and Street Services					
Professional Management					
Asset Management	\$ -	\$ -	\$ -	\$ 500	
Utility Services					
Electric	\$ -	\$ -	\$ -	\$ -	
Repairs and Maintenance					
Miscellaneous Repairs	\$ 3,500	\$ -	\$ -	\$ 3,500	Center Place Boulevard
Pressure Cleaning of Sidewalk incl. Curb & Gutter	\$ -	\$ -	\$ -	\$ 6,000	Pressure Cleaning of Sidewalk and Curb and Gutter
Contingencies	\$ -	\$ -	\$ -	\$ -	
Sub-Total:	\$ 3,500	\$ -	\$ -	\$ 10,000	
Stormwater Management Services					
Professional Services					
Asset Management	\$ 35,000	\$ 5,833	\$ 35,000	\$ 36,000	Field Operations Manager
NPDES Monitoring	\$ -	\$ -	\$ -	\$ -	Federal Pollution Discharge Required Monitoring
Repairs & Maintenance					
Utility Services					
Electric		\$ -	\$ -	\$ -	N/A for FY 2024
Lake System					
Aquatic Weed Control	\$ 26,500	\$ 2,364	\$ 26,500	\$ 38,000	Monthly Spraying of Lakes
Lake Bank Maintenance	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	Monthly maintenance of lake banks
Slope Survey Monitoring	\$ -	\$ -	\$ -	\$ -	N/A for FY 2024
Water Quality Reporting	\$ 66,000	\$ -	\$ 66,000	\$ 66,000	Lee County Reporting Requirements
Water Quality Testing	\$ 14,200	\$ 10,830	\$ 14,200	\$ 14,500	Tri-Annual water quality sampling & water quality standards rpt
Stormwater Structures	\$ 23,000	\$ 41,400	\$ 23,000	\$ 26,000	Periodic Inspection/Cleaning of Interconnect Pipes
Lake 5/6 Fish Stocking	\$ 40,000	\$ -	\$ 40,000	\$ 20,000	Improve Water Quality, midge fly treatment, improve fishing
Wetland Preserves System					
Wetland Maintenance	\$ 24,000	\$ -	\$ 19,000	\$ 19,000	Monthly Maintenance to remove exotics
Permit Monitoring	\$ 15,900	\$ -	\$ -	\$ 10,000	Inspections, Monitoring and water level reporting
Contingencies	\$ 15,512	\$ -	\$ -	\$ 16,440	8% of Repairs and Maintenance
Capital Outlay					
Erosion Restoration	\$ -	\$ -	\$ -	\$ -	N/A for FY 2024
Sub-Total	\$ 272,112	\$ 60,427	\$ 235,700	\$ 257,940	
Landscaping Services					
Professional Services					
Asset Management	\$ -	\$ -	\$ -	\$ 16,500	Field Operatons Manager
Utility Services					
Electric	\$ -	\$ -	\$ -	\$ -	N/A for FY 2024
Repairs & Maintenance					
Landscaping Maintenance	\$ 89,100	\$ 32,423	\$ 89,100	\$ 104,000	Alico Road, Centerplace Blvd & Eagle's Nest
Eagle Key Maintenance	\$ -	\$ -	\$ -	\$ 15,000	Trim non -natives around Palm Tree beds & Trim of Palm Trees
Tree Trimming	\$ -	\$ -	\$ -	\$ 12,000	Trimming of palms trees in the median and ROW
Landscape Replacements	\$ 7,000	\$ -	\$ 7,000	\$ 6,000	Yearly Replacements as needed
Landscape & Shrub Replacements	\$ -	\$ -	\$ -	\$ 6,000	Yearly Replacements as needed
Mulch Installation	\$ 4,700	\$ -	\$ 4,700	\$ 8,000	One (1) full mulch, at 6 month interval touch up
Annuals	\$ 14,000	\$ -	\$ 14,000	\$ 16,000	Four (4) times/year
Landscape Lighting	\$ -	\$ -	\$ -	\$ -	Periodic repair of decorative lighting fixtures
Irrigation System Repairs	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	Periodic repairs as needed

**Esplanade Lake Club Community Development District
General Fund - Budget
Fiscal Year 2024**

Description	FY 2023 Adopted Budget	Actual at 12/31/2023	Anticipated at 09/30/2023	FY 2024	Notes
Miscellaneous Repairs	\$ -	\$ -	\$ -	\$ 2,000	Other Miscellaneous items not accounted for separately 8% of Repairs and Maintenance
Contingencies	\$ 8,246	\$ -	\$ 8,246	\$ 13,760	
Capital Outlay					
Eagle Key Improvements	\$ -	\$ -	\$ -	\$ 25,000	Replacement of Dead Palms
Center PI Blvd Landscape Improvements	\$ -	\$ -	\$ -	\$ 20,000	Replacement of Plants as needed
Sub-Total:	\$ 126,046	\$ 32,423	\$ 126,046	\$ 247,260	
Reserves					
District Asset Restoration	\$ -	\$ -	\$ -	\$ 50,000	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures.
Sub-Total:	\$ -	\$ -	\$ -	\$ 50,000	
Other Fees and Charges					
Discounts/Collection Fees	\$ 33,983	\$ -	\$ 33,983	\$ 44,735	
Sub-Total:	\$ 33,983	\$ -	\$ 33,983	\$ 44,735	
Total Appropriations	\$ 566,391	\$ 122,526	\$ 520,142	\$ 745,585	

Fund Balance:

Change from Current Year Operations	\$ 1	\$ 9,486	\$ 46,250	\$ -
Beginning Fund Balance	\$ 265,884	\$ 265,884	\$ 265,884	\$ 312,134
Ending Fund Balance	\$ 265,885	\$ 275,370	\$ 312,134	\$ 312,134

Reservations/Use of Fund Balance

Reserved for first 2.5 months operations	N/A	N/A	\$ 155,330	\$ 155,330
District Asset Restoration (See Note Above)	N/A	N/A	\$ 156,804	\$ 156,804
Totals:	N/A	N/A	\$ 312,134	\$ 312,134

Proposed Assessment Rate FY 2024 - Change to One ERU for Each Home	\$ 1,141.78
CAP Rate - Change to One ERU for Each Home	\$ 1,370.14

Prior Years Assessment Rates for Comparison - The CDD will not use the FY 2024 Rates in this Chart

Product Type	EAU Factor	# of Units	FY 2021	FY 2022	FY 2023	FY 2024
Single Family 30' - 39'	0.65	186	\$ 606.65	\$ 433.86	\$ 652.47	\$ 858.89
Single Family 50' - 59'	0.85	192	\$ 793.31	\$ 567.35	\$ 853.23	\$ 1,123.17
Single Family 60' - 69'	1.00	128	\$ 933.31	\$ 667.47	\$ 1,003.80	\$ 1,321.37
Single Family 70' - 79'	1.10	83	\$ 1,026.64	\$ 734.22	\$ 1,104.17	\$ 1,453.51
Single Family 80' & up	1.15	11	\$ 1,073.30	\$ 767.60	\$ 1,154.36	\$ 1,519.58
Annexed Land						
Single Family 50' - 59'	0.85	32	\$ 793.31	\$ 567.35	\$ 853.23	\$ 1,123.17
Single Family 60' - 69'	1.00	21	\$ 933.31	\$ 667.47	\$ 1,003.80	\$ 1,321.37
Totals:		653				

Esplanade Lake Club Community Development District
 General Fund - Budget Vs Actual
 Fiscal Years 2019 through 2022

Description	FY 2019		FY 2020		FY 2021			FY 2022		
	Proposed Budget	Actual - 11/1/2018-9/30/19	Proposed Budget	Actual - through 9/30/2020	Total Annual Budget- Approved	Actual - through 5/31/2021	Projected through 9/30/2021	Total Annual Budget- Approved	Actual - through 09/30/2022	Projected through 9/30/2022
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest										
Interest - General Checking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue										
Special Assessments - On-Roll	\$ -	\$ -	\$ -	\$ -	\$ 444,770	\$ 495,738	\$ 495,738	\$ 495,025	\$ 402,115	\$ 402,115
Special Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	\$ 44,985	\$ 30,000	\$ 44,985	\$ -	\$ -	\$ -
Developer Contribution	\$ 113,555	\$ 90,000	\$ 113,555	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intragovernmental Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue and Other Sources:	<u>\$ 113,555</u>	<u>\$ 90,000</u>	<u>\$ 113,555</u>	<u>\$ 95,000</u>	<u>\$ 489,755</u>	<u>\$ 525,738</u>	<u>\$ 540,723</u>	<u>\$ 495,025</u>	<u>\$ 402,115</u>	<u>\$ 402,115</u>
Expenditures and Other Uses										
Legislative										
Board of Supervisor's - Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Supervisor's - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Executive										
Professional Management	\$ 40,000	\$ 42,444	\$ 40,000	\$ 40,000	\$ 40,000	\$ 26,667	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Financial and Administrative										
Audit Services	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ 4,500	\$ 2,000	\$ 4,000	\$ 5,000	\$ 4,100	\$ 4,100
Accounting Services	\$ 16,000	\$ 8,489	\$ 16,000	\$ 14,000	\$ 16,000	\$ 10,667	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Assessment Roll Services	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ 8,000	\$ 10,667	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Arbitrage Rebate Services	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Other Contractual Services										
Legal Advertising	\$ 5,000	\$ 12,025	\$ 5,000	\$ 2,724	\$ 5,000	\$ 9,515	\$ 13,000	\$ 5,000	\$ 7,355	\$ 7,355
Trustee Services	\$ 8,250	\$ -	\$ 8,250	\$ -	\$ 8,250	\$ 6,988	\$ 6,988	\$ 8,250	\$ 6,988	\$ 6,988
Dissemination Agent Services	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ 4,333	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Dissemination Services-Bond Amort Schedules								\$ 2,500	\$ 2,500	\$ 2,500
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 274	\$ 274
Bank Service Fees	\$ 350	\$ 272	\$ 350	\$ 316	\$ 350	\$ 97	\$ 200	\$ 350	\$ -	\$ -
Communications & Freight Services										
Postage, Freight & Messenger	\$ 750	\$ 312	\$ 750	\$ 292	\$ 750	\$ 517	\$ 750	\$ 750	\$ 173	\$ 173
Computer Services - Website Development	\$ 1,500	\$ 1,800	\$ 1,500	\$ 1,200	\$ 1,500	\$ 100	\$ 300	\$ 1,500	\$ 850	\$ 850
Insurance	\$ 5,200	\$ 5,137	\$ 5,200	\$ 5,125	\$ 5,200	\$ 5,381	\$ 5,381	\$ 5,200	\$ 5,570	\$ 5,570
Printing & Binding	\$ 330	\$ 3,658	\$ 330	\$ 1,186	\$ 330	\$ 412	\$ 650	\$ 100	\$ 194	\$ 194
Subscription & Memberships	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175
Legal Services										
Legal - General Counsel	\$ 15,000	\$ 3,452	\$ 15,000	\$ 28,186	\$ 15,000	\$ 8,634	\$ 15,000	\$ 15,000	\$ 3,679	\$ 3,679
Legal - Series 2019 Bonds	\$ -	\$ -	\$ -	\$ 540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal - Boundary Amendment	\$ -	\$ -	\$ -	\$ 8,124	\$ -	\$ 2,543	\$ 2,543	\$ -	\$ 1,440	\$ 1,440
Other General Government Services										
Engineering Services	\$ 7,500	\$ -	\$ 7,500	\$ -	\$ 7,500	\$ -	\$ 4,000	\$ 7,500	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Esplanade Lake Club Community Development District
 General Fund - Budget Vs Actual
 Fiscal Years 2019 through 2022

Description	FY 2019		FY 2020			FY 2021			FY 2022	
	Proposed Budget	Actual - 11/1/2018-9/30/19	Proposed Budget	Actual - through 9/30/2020	Total Annual Budget-Approved	Actual - through 5/31/2021	Projected through 9/30/2021	Total Annual Budget-Approved	Actual - through 09/30/2022	Projected through 9/30/2022
Stormwater Needs Analysis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
Stormwater Management Services										
Professional - Management	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 13,125	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Field Operations										
Mitigation Monitoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utility Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repairs & Maintenance									\$ 4,000	\$ 4,000
Lake System										
Aquatic Weed Control	\$ -	\$ -	\$ -	\$ -	\$ 59,200	\$ 2,500	TBD	\$ 59,200	\$ 31,268	\$ 31,268
Lake Bank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	TBD	\$ 150,000	\$ 58,384	\$ 58,384
Slope Survey Monitoring	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	TBD	\$ 5,000	\$ -	\$ -
Water Quality Reporting/Testing	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	TBD	\$ 15,000	\$ 20,150	\$ 20,150
Lake 5/6 Fish Re-Stocking									\$ 2,330	\$ 2,330
Capital Outlay										
Aeration Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Littoral Shelf Plantings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Erosion Restoration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies - OVERALL	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ -	TBD	\$ 12,000	\$ -	\$ -
Landscaping										
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 12,403	TBD	\$ 92,500	\$ 100,939	\$ 100,939
Reserves										
Operational Reserve (Future Years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Fees and Charges										
Discounts/Collection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total:	\$ 113,555	\$ 77,764	\$ 113,555	\$ 101,868	\$ 489,755	\$ 117,224	\$ 165,487	\$ 495,025	\$ 377,867	\$ 377,867
Total Expenditures and Other Uses:	\$ 113,555	\$ 77,764	\$ 113,555	\$ 101,868	\$ 489,755	\$ 117,224	\$ 165,487	\$ 495,025	\$ 377,867	\$ 377,867
Net Increase/ (Decrease)	\$ -	\$ 12,236	\$ -	\$ (6,868)	\$ -	\$ 408,514	\$ 375,236	\$ -	\$ 24,248	\$ 24,248

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019 A-1 Bonds - Budget
Fiscal Year 2024

Description	FY 2023 Adopted Budget	Actual at 12/31/2023	Anticipated at 09/30/2023	FY 2024
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ 5	\$ 10	\$ -
Reserve Account	\$ -	\$ 5	\$ 10	\$ -
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 926,403	\$ 214,658	\$ 926,403	\$ 926,403
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Debt Proceeds				
Series 2019 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 926,403	\$ 214,669	\$ 926,423	\$ 926,403
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ 285,000	\$ 285,000	\$ 285,000	\$ 295,000
Principal Debt Service - Early Redemptions	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ 571,119	\$ 287,875	\$ 571,119	\$ 561,694
Other Fees and Charges				
Discounts for Early Payment	\$ 60,606	\$ -	\$ 60,606	\$ 60,606
Total Expenditures and Other Uses	\$ 916,725	\$ 572,875	\$ 916,725	\$ 917,300
Net Increase/(Decrease) in Fund Balance	\$ -	\$ (358,206)	\$ 9,698	\$ 9,103
Fund Balance - Beginning	\$ 1,056,624	\$ 1,056,624	\$ 1,056,624	\$ 1,066,322
Fund Balance - Ending	\$ -	\$ 698,418	\$ 1,066,322	\$ 1,075,424

Restricted Fund Balance:

Reserve Account Requirement	\$ 432,147
Restricted for November 1, 2024	
Principal Due	\$ 305,000
Interest Due	\$ 278,450
Total - Restricted Fund Balance:	\$ 1,015,597

Product Type	Number of Units	Fiscal Year 2023	Fiscal Year 2024
Single Family 30' - 39'	186	\$ 1,031.41	\$ 1,031.41
Single Family 50' - 59'	192	\$ 1,411.80	\$ 1,411.80
Single Family 60' - 69'	128	\$ 1,633.75	\$ 1,633.75
Single Family 70' - 79'	83	\$ 1,870.97	\$ 1,870.97
Single Family 80' & up	11	\$ 1,956.01	\$ 1,956.01
Annexed Land			
Single Family 50' - 59'	32	\$ 1,413.42	Moved to MF
Multi Family Product	104	N/A	\$ 310.95
Single Family 60' - 69'	21	\$ 1,539.94	\$ 1,539.94
Total:	757		

Esplanade Lake Club Community Development District

Debt Service Fund - Series 2019 A-1 Bonds - Budget

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)	Par Debt Outstanding
Par Amount Issued:		\$ 14,840,000	Varies			
5/1/2020				\$ 212,761.28		
11/1/2020				\$ 292,343.75	\$ 505,105.03	\$ 14,840,000
5/1/2021				\$ 292,343.75		
11/1/2021	\$ 275,000	3.250%	\$ 292,343.75	\$ 859,687.50	\$ 14,565,000	
5/1/2022			\$ 287,875.00			
11/1/2022	\$ 285,000	3.250%	\$ 287,875.00	\$ 860,750.00	\$ 14,280,000	
5/1/2023			\$ 283,243.75			
11/1/2023	\$ 295,000	3.250%	\$ 283,243.75	\$ 861,487.50	\$ 13,985,000	
5/1/2024			\$ 278,450.00			
11/1/2024	\$ 305,000	3.250%	\$ 278,450.00	\$ 861,900.00	\$ 13,680,000	
5/1/2025			\$ 273,493.75			
11/1/2025	\$ 315,000	3.250%	\$ 273,493.75	\$ 861,987.50	\$ 13,365,000	
5/1/2026			\$ 268,375.00			
11/1/2026	\$ 325,000	3.625%	\$ 268,375.00	\$ 861,750.00	\$ 13,040,000	
5/1/2027			\$ 262,484.38			
11/1/2027	\$ 335,000	3.625%	\$ 262,484.38	\$ 859,968.76	\$ 12,705,000	
5/1/2028			\$ 256,412.50			
11/1/2028	\$ 350,000	3.625%	\$ 256,412.50	\$ 862,825.00	\$ 12,355,000	
5/1/2029			\$ 250,068.75			
11/1/2029	\$ 360,000	3.625%	\$ 250,068.75	\$ 860,137.50	\$ 11,995,000	
5/1/2030			\$ 243,543.75			
11/1/2030	\$ 375,000	3.625%	\$ 243,543.75	\$ 862,087.50	\$ 11,620,000	
5/1/2031			\$ 236,746.88			
11/1/2031	\$ 390,000	4.000%	\$ 236,746.88	\$ 863,493.76	\$ 11,230,000	
5/1/2032			\$ 228,946.88			
11/1/2032	\$ 405,000	4.000%	\$ 228,946.88	\$ 862,893.76	\$ 10,825,000	
5/1/2033			\$ 220,846.88			
11/1/2033	\$ 420,000	4.000%	\$ 220,846.88	\$ 861,693.76	\$ 10,405,000	
5/1/2034			\$ 212,446.88			
11/1/2034	\$ 435,000	4.000%	\$ 212,446.88	\$ 859,893.76	\$ 9,970,000	
5/1/2035			\$ 203,746.88			
11/1/2035	\$ 455,000	4.000%	\$ 203,746.88	\$ 862,493.76	\$ 9,515,000	
5/1/2036			\$ 194,646.88			
11/1/2036	\$ 475,000	4.000%	\$ 194,646.88	\$ 864,293.76	\$ 9,040,000	
5/1/2037			\$ 185,146.88			
11/1/2037	\$ 490,000	4.000%	\$ 185,146.88	\$ 860,293.76	\$ 8,550,000	
5/1/2038			\$ 175,346.88			
11/1/2038	\$ 510,000	4.000%	\$ 175,346.88	\$ 860,693.76	\$ 8,040,000	
5/1/2039			\$ 165,146.88			
11/1/2039	\$ 530,000	4.000%	\$ 165,146.88	\$ 860,293.76	\$ 7,510,000	
5/1/2040			\$ 154,546.88			
11/1/2040	\$ 555,000	4.000%	\$ 154,546.88	\$ 864,093.76	\$ 6,955,000	
5/1/2041			\$ 143,446.88			
11/1/2041	\$ 575,000	4.125%	\$ 143,446.88	\$ 861,893.76	\$ 6,380,000	
5/1/2042			\$ 131,587.50			
11/1/2042	\$ 600,000	4.125%	\$ 131,587.50	\$ 863,175.00	\$ 5,780,000	
5/1/2043			\$ 119,212.50			
11/1/2043	\$ 625,000	4.125%	\$ 119,212.50	\$ 863,425.00	\$ 5,155,000	
5/1/2044			\$ 106,321.88			
11/1/2044	\$ 650,000	4.125%	\$ 106,321.88	\$ 862,643.76	\$ 4,505,000	
5/1/2045			\$ 92,915.63			
11/1/2045	\$ 675,000	4.125%	\$ 92,915.63	\$ 860,831.26	\$ 3,830,000	

Esplanade Lake Club Community Development District

Debt Service Fund - Series 2019 A-1 Bonds - Budget

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)	Par Debt Outstanding
5/1/2046				\$ 78,993.75		
11/1/2046		\$ 705,000	4.125%	\$ 78,993.75	\$ 862,987.50	\$ 3,125,000
5/1/2047				\$ 64,453.13		
11/1/2047		\$ 735,000	4.125%	\$ 64,453.13	\$ 863,906.26	\$ 2,390,000
5/1/2048				\$ 49,293.75		
11/1/2048		\$ 765,000	4.125%	\$ 49,293.75	\$ 863,587.50	\$ 1,625,000
5/1/2049				\$ 33,515.63		
11/1/2049		\$ 795,000	4.125%	\$ 33,515.63	\$ 862,031.26	\$ 830,000
5/1/2050				\$ 17,118.75		
11/1/2050		\$ 830,000	4.125%	\$ 17,118.75	\$ 864,237.50	\$ -

**Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019 A-2 Bonds - Budget
Fiscal Year 2024**

Description	FY 2023			FY 2024
	Adopted Budget	Actual at 12/31/2023	Anticipated at 09/30/2023	
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ 0	\$ 0	\$ -
Reserve Account	\$ -	\$ 2	\$ -	\$ -
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ 1	\$ 1	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Off-Roll	\$ 364,622	\$ 203,122	\$ 364,622	\$ 259,675
Special Assessment - Prepayment	\$ -	\$ 131,832	\$ 131,832	\$ -
Debt Proceeds				
Series 2019 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 364,622	\$ 334,958	\$ 496,456	\$ 259,675

Expenditures and Other Uses

Debt Service

Principal Debt Service - Mandatory	\$ 110,000	\$ 110,000	\$ 110,000	\$ 90,000
Principal Debt Service - Early Redemptions	\$ -	\$ 155,000	\$ 335,000	\$ -
Interest Expense	\$ 254,622	\$ 93,122	\$ 254,622	\$ 169,675
Other Fees and Charges				
Discounts for Early Payment	\$ -	\$ -	\$ -	\$ -
Inerfund Transfers Out				
	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses	\$ 364,622	\$ 358,122	\$ 699,622	\$ 259,675

Net Increase/(Decrease) in Fund Balance	\$ -	\$ (23,164)	\$ (203,166)	\$ -
Fund Balance - Beginning	\$ 298,495	\$ 298,495	\$ 298,495	\$ 95,329
Fund Balance - Ending	\$ 298,495	\$ 275,330	\$ 95,329	\$ 95,329

Restricted Fund Balance:

Reserve Account Requirement	\$ 435,369
Restricted for November 1, 2024	
Principal Due	\$ 95,000
Interest Due	\$ 84,106
Total - Restricted Fund Balance:	\$ 614,475

Product Type	Number of Units	FY 2023 Rate	FY 2024 Rate
Single Family 30' - 39'	186	N/A	N/A
Single Family 50' - 59'	192	\$ 922.84	\$ 922.84
Single Family 60' - 69'	128	\$ 1,079.62	\$ 1,079.62
Single Family 70' - 79'	83	\$ 1,165.80	\$ 1,165.79
Single Family 80' & up	11	N/A	\$ -
LANDS TO BE ANNEXED			
Single Family 50' - 59'	32	\$ 946.55	\$ 946.55
Multi Family Product	104	N/A	\$ 291.25
Single Family 60' - 69'	21	\$ 1,113.59	\$ 1,113.59
Total:	757		

Esplanade Lake Club Community Development District

Debt Service Fund - Series 2019 A-2 Bonds - Budget

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calander)	Par Debt Outstanding
Par Amount Issued:		\$ 7,465,000	Varies			
11/1/2023		\$ 90,000	3.250%	\$ 85,568.75	\$ 281,381.25	\$ 5,245,000
5/1/2024				\$ 84,106.25		
11/1/2024		\$ 95,000	3.250%	\$ 84,106.25	\$ 263,212.50	\$ 5,150,000
5/1/2025				\$ 82,562.50		
11/1/2025		\$ 95,000	3.250%	\$ 82,562.50	\$ 260,125.00	\$ 5,055,000
5/1/2026				\$ 81,018.75		
11/1/2026		\$ 100,000	3.625%	\$ 81,018.75	\$ 262,037.50	\$ 4,955,000
5/1/2027				\$ 79,206.25		
11/1/2027		\$ 100,000	3.625%	\$ 79,206.25	\$ 258,412.50	\$ 4,855,000
5/1/2028				\$ 77,393.75		
11/1/2028		\$ 105,000	3.625%	\$ 77,393.75	\$ 259,787.50	\$ 4,750,000
5/1/2029				\$ 75,490.63		
11/1/2029		\$ 110,000	3.625%	\$ 75,490.63	\$ 260,981.26	\$ 4,640,000
5/1/2030				\$ 73,496.88		
11/1/2030		\$ 115,000	3.625%	\$ 73,496.88	\$ 261,993.76	\$ 4,525,000
5/1/2031				\$ 71,412.50		
11/1/2031		\$ 120,000	4.000%	\$ 71,412.50	\$ 262,825.00	\$ 4,405,000
5/1/2032				\$ 69,012.50		
11/1/2032		\$ 120,000	4.000%	\$ 69,012.50	\$ 258,025.00	\$ 4,285,000
5/1/2033				\$ 66,612.50		
11/1/2033		\$ 125,000	4.000%	\$ 66,612.50	\$ 258,225.00	\$ 4,160,000
5/1/2034				\$ 64,112.50		
11/1/2034		\$ 130,000	4.000%	\$ 64,112.50	\$ 258,225.00	\$ 4,030,000
5/1/2035				\$ 61,512.50		
11/1/2035		\$ 135,000	4.000%	\$ 61,512.50	\$ 258,025.00	\$ 3,895,000
5/1/2036				\$ 58,812.50		
11/1/2036		\$ 145,000	4.000%	\$ 58,812.50	\$ 262,625.00	\$ 3,750,000
5/1/2037				\$ 55,912.50		
11/1/2037		\$ 150,000	4.000%	\$ 55,912.50	\$ 261,825.00	\$ 3,600,000
5/1/2038				\$ 52,912.50		
11/1/2038		\$ 155,000	4.000%	\$ 52,912.50	\$ 260,825.00	\$ 3,445,000
5/1/2039				\$ 49,812.50		
11/1/2039		\$ 160,000	4.000%	\$ 49,812.50	\$ 259,625.00	\$ 3,285,000
5/1/2040				\$ 46,612.50		
11/1/2040		\$ 165,000	4.000%	\$ 46,612.50	\$ 258,225.00	\$ 3,120,000
5/1/2041				\$ 43,312.50		
11/1/2041		\$ 175,000	4.125%	\$ 43,312.50	\$ 261,625.00	\$ 2,945,000
5/1/2042				\$ 39,703.13		
11/1/2042		\$ 180,000	4.125%	\$ 39,703.13	\$ 259,406.26	\$ 2,765,000
5/1/2043				\$ 35,990.63		
11/1/2043		\$ 190,000	4.125%	\$ 35,990.63	\$ 261,981.26	\$ 2,575,000
5/1/2044				\$ 32,071.88		
11/1/2044		\$ 195,000	4.125%	\$ 32,071.88	\$ 259,143.76	\$ 2,380,000
5/1/2045				\$ 28,050.00		
11/1/2045		\$ 205,000	4.125%	\$ 28,050.00	\$ 261,100.00	\$ 2,175,000

Esplanade Lake Club Community Development District

Debt Service Fund - Series 2019 A-2 Bonds - Budget

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calander)	Par Debt Outstanding
5/1/2046				\$ 23,821.88		
11/1/2046		\$ 215,000	4.125%	\$ 23,821.88	\$ 262,643.76	\$ 1,960,000
5/1/2047				\$ 19,387.50		
11/1/2047		\$ 220,000	4.125%	\$ 19,387.50	\$ 258,775.00	\$ 1,740,000
5/1/2048				\$ 14,850.00		
11/1/2048		\$ 230,000	4.125%	\$ 14,850.00	\$ 259,700.00	\$ 1,510,000
5/1/2049				\$ 10,106.25		
11/1/2049		\$ 240,000	4.125%	\$ 10,106.25	\$ 260,212.50	\$ 1,270,000
5/1/2050				\$ 5,156.25		
11/1/2050		\$ 250,000	4.125%	\$ 5,156.25	\$ 260,312.50	\$ 1,020,000
		\$ 4,315,000		\$ 2,880,156.31		

RESOLUTION 2023-9

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

Exhibit B

Fiscal Year 2024 Special Assessment Methodology – General Fund

ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT



Special Assessment Methodology - General Fund

FISCAL YEAR 2024

PREPARED BY:

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

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SPECIAL ASSESSMENT METHODOLOGY

1.0 PURPOSE

This report is intended to introduce to the Esplanade Lake Club Community Development District an operations methodology to fund the annual operations and maintenance requirements for the District. The methodology will outline the properties within the District that are subject to the Assessment and the benefit conferred on each property by the services and projects provided by the Districts' operational and maintenance activities. This report covers the District Fiscal Year 2024, which begins on October 1, 2023 and ends on September 30, 2024.

The Methodology will have two (2) primary objectives: (1) to determine the special and peculiar benefits that flow to the assessable properties in the District; and (2) apportioning the proportionate benefits on a basis that is fair and reasonable. The Methodology herein is intended to set forth a framework to apportion the costs associated with the operations and maintenance expenditures benefiting properties on a fair and equitable apportionment. The report is designed to conform to the requirements of Chapter's 189, 190 and 197, Florida Statutes and is consistent with the District's understanding of the case law on this subject.

2.0 BACKGROUND

A Community Development District ("CDD,") is an independent unit of special purpose local government created and chartered by Chapter 190, Florida Statutes, to plan, finance, construct, operate and maintain community-wide infrastructure in large, planned community developments. It may be established on the proposed property by ordinance and this SERC is related only to the petition to establish. CDD's provide a "solution to the state's planning, management and financing needs for delivery of capital infrastructure to service projected growth without overburdening other governments and their taxpayers." Section 190.002(1)(a), F.S.

A CDD is not a substitute for the local, general purpose, government unit, i.e., the County in which the CDD lies. A CDD does not have the permitting, zoning or police powers possessed by general purpose governments. A CDD is an alternative means of financing, constructing, operating, and maintaining community infrastructure for planned developments, such as Esplanade Lake Club.

The District serves land that comprises 570.93 acres in size and in the master planned residential development, currently planned to be made up of an estimated 653 residential dwelling units .

3.0 REQUIREMENTS FOR A VALID ASSESSMENT METHODOLOGY

Valid assessments under Florida Law have two (2) requirements. First, the properties assessed must receive a special and peculiar benefit as a logical connection from the systems and services constituting improvements. The courts recognize the special benefits that flow as a logical connection peculiar to the property which in turn may result in decreased insurance premiums, increased value and marketability. Second, the assessments must be fairly and reasonably apportioned in relation to the benefit received by the various properties being assessed.

If these two tests for lienability are determined in a manner that is informed and non-arbitrary by the Board of Supervisors of the District, as a legislative determination, then the special assessments may be levied, imposed and collected as a first lien on the property. Florida courts have found that it is not necessary to calculate benefit with mathematical precision at the time of imposition and levy so long as the levying and imposition process is not arbitrary, capricious or unfair.

4.0 ASSESSMENT ALLOCATION STRUCTURE

Special and peculiar benefits flow as a logical connection to the property from the operation and maintenance related services provided as a logical consequence to the property within the boundary of the District. These special benefits are peculiar to the acreage and later down to the actual platted units or parcels. The special benefits that justify imposing the assessment on the acreage include enhanced enjoyment and increased use, which may result in such positive consequences as increased value and marketability and decreased insurance premiums when levied on the various platted units or parcels of property.

5.0 ASSIGNMENT OF ASSESSMENTS

The apportionment of benefit in such a methodology report is based on accepted practices for the fair and equitable apportionment of special benefits in accordance with applicable laws and the procedure for the imposition, levy and collection of non ad valorem special assessments as set forth in the District Act and in conformity with State Laws applicable to such assessments.

The standard assessment analysis utilizes an allocation based upon the benefit that a property receives from each separate component of the District's O&M activities. The Fiscal Year 2024 General Fund Budget is financial, administrative and operational in nature so the assessments should be based equally and ratably on an equivalent number of residential units assigned to

the property. It is hereby determined that the allocation of the assessments will be to the various product types planned for the development based on the following factors.

6.0 ASSESSMENT ROLL

As described above, the allocation associated with the District’s General Fund Activities are distributed across all assessable units within the boundaries of the District. Table 1 provides the assessment roll based on updated parcel account information provided by the Lee County Property Appraiser’s office in May 2023 assigning the appropriate parcel identification numbers for the lands currently platted within the boundaries of the District.

**Esplanade Lake Club Community Development District
Assessment Roll - FY 2024**

Table 1

FolioId	Type	Units	Owner	Legal Description	O&M
10593183	76'	1	SCHMIDLER JOHN & CINDY 11451 VENETIAN LAGOON DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 23 AS DESC IN INST 2019000189935	\$ 1,141.78
10593184	76'	1	TURSI KAMILA SHURII & TURSI JOSEPH THOMAS 11441 VENETIAN LAGOON DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 24 AS DESC IN INST 2019000189935	\$ 1,141.78
10593185	76'	1	GOEDE JOHN C TR FOR REVEL LAND TRUST 8777 BELLANO CT #101 NAPLES, FL 34119	ESPLANADE LAKE CLUB PHASE 1 LOT 25 AS DESC IN INST 2019000189935	\$ 1,141.78
10593186	76'	1	ROTHSTEIN GLENN B 11421 VENETIAN LAGOON DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 26 AS DESC IN INST 2019000189935	\$ 1,141.78
10593187	76'	1	SLAVIK JOHN R & LISANDRA 11411 VENETIAN LAGOON DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 27 AS DESC IN INST 2019000189935	\$ 1,141.78
10593188	76'	1	HARRIS ANDRE D & RITA M 11401 VENETIAN LAGOON DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 28 AS DESC IN INST 2019000189935	\$ 1,141.78
10593189	76'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 29 AS DESC IN INST 2019000189935	\$ 1,141.78
10593190	76'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 30 AS DESC IN INST 2019000189935	\$ 1,141.78
10593191	76'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 31 AS DESC IN INST 2019000189935	\$ 1,141.78
10593192	76'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 32 AS DESC IN INST 2019000189935	\$ 1,141.78
10593193	76'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 33 AS DESC IN INST 2019000189935	\$ 1,141.78
10593194	76'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 34 AS DESC IN INST 2019000189935	\$ 1,141.78
10593195	76'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 35 AS DESC IN INST 2019000189935	\$ 1,141.78
10593196	76'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 36 AS DESC IN INST 2019000189935	\$ 1,141.78
10593197	76'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 37 AS DESC IN INST 2019000189935	\$ 1,141.78

**Esplanade Lake Club Community Development District
Assessment Roll - FY 2024**

Table 1

Folioid	Type	Units	Owner	Legal Description	O&M
10593198	76'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 38 AS DESC IN INST 2019000189935	\$ 1,141.78
10593199	76'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 39 AS DESC IN INST 2019000189935	\$ 1,141.78
10593200	76'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 40 AS DESC IN INST 2019000189935	\$ 1,141.78
10593201	76'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 41 AS DESC IN INST 2019000189935	\$ 1,141.78
10593202	76'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 42 AS DESC IN INST 2019000189935	\$ 1,141.78
10593203	76'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 43 AS DESC IN INST 2019000189935	\$ 1,141.78
10593204	76'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 44 AS DESC IN INST 2019000189935	\$ 1,141.78
10593205	76'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 45 AS DESC IN INST 2019000189935	\$ 1,141.78
10593206	76'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 46 AS DESC IN INST 2019000189935	\$ 1,141.78
10593207	76'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 47 AS DESC IN INST 2019000189935	\$ 1,141.78
10593208	76'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 48 AS DESC IN INST 2019000189935	\$ 1,141.78
10593209	76'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 49 AS DESC IN INST 2019000189935	\$ 1,141.78
10593210	76'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 50 AS DESC IN INST 2019000189935	\$ 1,141.78

**Esplanade Lake Club Community Development District
Assessment Roll - FY 2024**

Table 1

FolioId	Type	Units	Owner	Legal Description	O&M
10593220	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PHASE 1 LOT 1 AS DESC IN INST 2019000189935	\$ 1,141.78
10593221	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PHASE 1 LOT 2 AS DESC IN INST 2019000189935	\$ 1,141.78
10593222	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 3 AS DESC IN INST 2019000189935	\$ 1,141.78
10593223	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 4 AS DESC IN INST 2019000189935	\$ 1,141.78
10593224	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 5 AS DESC IN INST 2019000189935	\$ 1,141.78
10593225	62'	1	CHRISTOPHER JOHN J & MARY J 5538 STATE HIGHWAY 56 POTSDAM, NY 13676	ESPLANADE LAKE CLUB PHASE 1 LOT 6 AS DESC IN INST 2019000189935	\$ 1,141.78
10593226	52'	1	MEROLA LEONARD & KARAN M 11611 VENETIAN LAGOON DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 7 AS DESC IN INST 2019000189935	\$ 1,141.78
10593227	52'	1	SMITH STANLEY SCOTT & SMITH TERRI L 11601 VENETIAN LAGOON DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 8 AS DESC IN INST 2019000189935	\$ 1,141.78
10593228	62'	1	BASSINGER MICHAEL A & BASSINGER JEAN E 11591 VENETIAN LAGOON DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 9 AS DESC IN INST 2019000189935	\$ 1,141.78
10593229	62'	1	STEVEN M TURNER BUCKEYE TRUST LISA P TURNER TRUST 11581 VENETIAN LAGOON DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 10 AS DESC IN INST 2019000189935	\$ 1,141.78
10593230	76'	1	BASSINGER MICHAEL A & BASSINGER JEAN E 11571 VENETIAN LAGOON DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 11 AS DESC IN INST 2019000189935	\$ 1,141.78
10593231	76'	1	RICHARD A VAN HEUKELOM TRUST + ANNE L VAN HEUKELOM TRUST 11561 VENETIAN LAGOON DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 12 AS DESC IN INST 2019000189935	\$ 1,141.78
10593232	90'	1	LOSCHIAVO FRED P & JULIE A 14385 CASTLEREAGH LN STRONGSVILLE, OH 44136	ESPLANADE LAKE CLUB PHASE 1 LOT 13 AS DESC IN INST 2019000189935	\$ 1,141.78
10593233	76'	1	HEINE GREG 11541 VENETIAN LAGOON DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 14 AS DESC IN INST 2019000189935	\$ 1,141.78
10593234	76'	1	ZIZILAS DIMITRIOS TR FOR ZIZILAS FAMILY TRUST 11531 VENETIAN LAGOON DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 15 AS DESC IN INST 2019000189935	\$ 1,141.78
10593235	76'	1	FUNG FREDERICK DOUGLAS & FUNG BRESSIA KAY 11521 VENETIAN LAGOON DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 16 AS DESC IN INST 2019000189935	\$ 1,141.78

**Esplanade Lake Club Community Development District
Assessment Roll - FY 2024
Table 1**

Folioid	Type	Units	Owner	Legal Description	O&M
10593236	76'	1	DAUBMANN WILLIAM & DONNA 11511 VENETIAN LAGOON DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 17 AS DESC IN INST 2019000189935	\$ 1,141.78
10593237	76'	1	MORTON TIMOTHY P & JULIE M 11501 VENETIAN LAGOON DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 18 AS DESC IN INST 2019000189935	\$ 1,141.78
10593238	76'	1	CONN TIMOTHY D TR FOR CONN FAMILY TRUST 11491 VENETIAN LAGOON DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 19 AS DESC IN INST 2019000189935	\$ 1,141.78
10593239	76'	1	MCDANIEL JOHN LAWRENCE & MCDANIEL KAREN LAVENA 11481 VENETIAN LAGOON DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 20 AS DESC IN INST 2019000189935	\$ 1,141.78
10593240	76'	1	STEVENS MICHAEL D & JEAN M 11471 VENETIAN LAGOON DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 21 AS DESC IN INST 2019000189935	\$ 1,141.78
10593241	76'	1	ZUBRICK NICHOLAS P TR FOR NICHOLAS P + ELVIRA M ZUBRICK TRUST 11461 VENETIAN LAGOON DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 22 AS DESC IN INST 2019000189935	\$ 1,141.78
10593242	76'	1	RMHSLB OWNER 1 LLC TAYLOR MORRISON 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 51 AS DESC IN INST 2019000189935	\$ 1,141.78
10593243	76'	1	SNEYERS LESLIE A TR FOR JAIME LYNN COHEN TRUST 9561 MONTELANICO LOOP NAPLES, FL 34119	ESPLANADE LAKE CLUB PHASE 1 LOT 52 AS DESC IN INST 2019000189935	\$ 1,141.78
10593244	76'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 53 AS DESC IN INST 2019000189935	\$ 1,141.78
10593245	76'	1	REID LANCE TR FOR LANCE REID TRUST 11670 CALERI CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 54 AS DESC IN INST 2019000189935	\$ 1,141.78
10593246	76'	1	MICHAEL TAMER MICHEL KAMEL & MANSOUR GERMINE YEHIA 11660 CALERI CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 55 AS DESC IN INST 2019000189935	\$ 1,141.78
10593247	76'	1	LOBUE FRANK A & DIANA O 11650 CALERI CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 56 AS DESC IN INST 2019000189935	\$ 1,141.78
10593248	76'	1	HOPWOOD JENNIFER F & HOPWOOD EDWARD M 11640 CALERI CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 57 AS DESC IN INST 2019000189935	\$ 1,141.78
10593249	76'	1	CLINE WILLIAM L & CAROLE A 11630 CALERI CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 58 AS DESC IN INST 2019000189935	\$ 1,141.78
10593250	76'	1	SCHUCHARDT JEFFREY D & SCHUCHARDT LISA N TR FOR JEFFREY D + LISA N SCHUCHARDT TRUST 922 STONEBROOK MANOR CT SAINT LOUIS, MO 63122	ESPLANADE LAKE CLUB PHASE 1 LOT 59 AS DESC IN INST 2019000189935	\$ 1,141.78
10593251	76'	1	MASKEL JOHN PATRICK & MASKEL TERRI LYNN 11621 CALERI CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 60 AS DESC IN INST 2019000189935	\$ 1,141.78

**Esplanade Lake Club Community Development District
Assessment Roll - FY 2024**

Table 1

Folioid	Type	Units	Owner	Legal Description	O&M
10593252	76'	1	WILF ROGER WILLARD TR FOR WILF FAMILY TRUST 11631 CALERI CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 61 AS DESC IN INST 2019000189935	\$ 1,141.78
10593253	76'	1	RICK GREGORY L & KATHLEEN 11641 CALERI CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 62 AS DESC IN INST 2019000189935	\$ 1,141.78
10593254	76'	1	JORGENSON JOHN A & JORGENSON CORINNE MARIE 11651 CALERI CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 63 AS DESC IN INST 2019000189935	\$ 1,141.78
10593255	76'	1	CONGIU SCOTT & PAULA 11661 CALERI CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 64 AS DESC IN INST 2019000189935	\$ 1,141.78
10593256	76'	1	HARRIS KENNETH RYAN & HARRIS MEREDITH JOY 11671 CALERI CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 65 AS DESC IN INST 2019000189935	\$ 1,141.78
10593257	76'	1	NERONE THOMAS AMERIGO & NERONE ANN MARIE 11681 CALERI CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 66 AS DESC IN INST 2019000189935	\$ 1,141.78
10593258	76'	1	JONES ROXANNE RUSSO & JONES DARYL LYNN 11691 CALERI CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 67 AS DESC IN INST 2019000189935	\$ 1,141.78
10593259	76'	1	BROOKER WILLIAM B & SALLY M 11699 CALERI CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 68 AS DESC IN INST 2019000189935	\$ 1,141.78
10593260	76'	1	SAALSAA PAUL + SAALSAA PHILIP 11680 ROSETO CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 69 AS DESC IN INST 2019000189935	\$ 1,141.78
10593261	76'	1	KRUMPSCHMID NORMAN E & KRUMPSCHMID LESLIE L TR FOR NORMAN + LESLIE KRUMPSCHMID TRUST 11670 ROSETO CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 70 AS DESC IN INST 2019000189935	\$ 1,141.78
10593262	76'	1	BYERS DOROTHY MARIE + KAJDASZ CAROL A ET AL 11660 ROSETO CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 71 AS DESC IN INST 2019000189935	\$ 1,141.78
10593263	76'	1	CLEARY GREGORY J & JULIE A 11650 ROSETO CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 72 AS DESC IN INST 2019000189935	\$ 1,141.78
10593264	76'	1	CECERE DANNY TR FOR CECERE FAMILY TRUST 11640 ROSETO CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 73 AS DESC IN INST 2019000189935	\$ 1,141.78
10593265	76'	1	LAWRENCE JUSTIN LEE & LAWRENCE RACHEL LAUREN 11630 ROSETO CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 74 AS DESC IN INST 2019000189935	\$ 1,141.78
10593266	76'	1	DELISI MICHAEL & JENNIFER 11620 ROSETO CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 75 AS DESC IN INST 2019000189935	\$ 1,141.78
10593267	76'	1	BLAKE CRAIG J TR FOR CRAIG J AND LYNN L BLAKE TRUST 11610 ROSETO CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 76 AS DESC IN INST 2019000189935	\$ 1,141.78

**Esplanade Lake Club Community Development District
Assessment Roll - FY 2024**

Table 1

Folioid	Type	Units	Owner	Legal Description	O&M
10593268	76'	1	SOROCHEN ROBERT T & SOROCHEN MELISSA N 11611 ROSETO CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 77 AS DESC IN INST 2019000189935	\$ 1,141.78
10593269	76'	1	OWENS JOSEPH M & JENNIFER L 11621 ROSETO CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 78 AS DESC IN INST 2019000189935	\$ 1,141.78
10593270	76'	1	LOEFFLER DOUGLAS TR FOR DOUGLAS LOEFFLER + TAMMY LOEFFLER TRUST 11631 ROSETO CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 79 AS DESC IN INST 2019000189935	\$ 1,141.78
10593271	76'	1	ZIEGLER MARISSA KAY & DURBIN JOSEPH ANDREW 11641 ROSETO CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 80 AS DESC IN INST 2019000189935	\$ 1,141.78
10593272	76'	1	KRAVETS GUALTIERI LORI JANE & GUALTIERI MICHAEL STEVEN 11651 ROSETO CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 81 AS DESC IN INST 2019000189935	\$ 1,141.78
10593273	76'	1	GRONKOWSKI DIANE M 11661 ROSETO CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 82 AS DESC IN INST 2019000189935	\$ 1,141.78
10593274	76'	1	HOSEY MICHAEL PATRICK & HOSEY RUTH MARIE 11671 ROSETO CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 83 AS DESC IN INST 2019000189935	\$ 1,141.78
10593275	76'	1	BRENNAN MICHAEL J & BETH M 11681 ROSETO CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 84 AS DESC IN INST 2019000189935	\$ 1,141.78
10593276	62'	1	ESPLANADE 11600 LLC 11600 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 85 AS DESC IN INST 2019000189935	\$ 1,141.78
10593277	76'	1	BRACKETT LAWRENCE J & BRACKETT CATHERINE P 11610 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 86 AS DESC IN INST 2019000189935	\$ 1,141.78
10593278	62'	1	MARUNIAK JOYCE M & YOUNG JEFFREY L 11620 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 87 AS DESC IN INST 2019000189935	\$ 1,141.78
10593279	62'	1	JOHNSON DONNA M & BRUCE E 11630 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 88 AS DESC IN INST 2019000189935	\$ 1,141.78
10593280	52'	1	CORNWELL THOMAS R & WENDY J 11640 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 89 AS DESC IN INST 2019000189935	\$ 1,141.78
10593281	52'	1	SCHNEIDER HERMANN J TR FOR SCHNEIDER FAMILY TRUST 11650 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 90 AS DESC IN INST 2019000189935	\$ 1,141.78
10593282	62'	1	HOLMBOE JEFFREY JOHN 11660 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 91 AS DESC IN INST 2019000189935	\$ 1,141.78
10593283	62'	1	KRUPNICKI MICHAEL A & KRUPNICKI JOAN M 11670 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 92 AS DESC IN INST 2019000189935	\$ 1,141.78
10593284	62'	1	PETZ JAMES ALFRED TR FOR PETZ FAMILY TRUST 11680 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 93 AS DESC IN INST 2019000189935	\$ 1,141.78

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Table 1

Folioid	Type	Units	Owner	Legal Description	O&M
10593285	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR #300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PHASE 1 LOT 94 AS DESC IN INST 2019000189935	\$ 1,141.78
10593286	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR #300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PHASE 1 LOT 95 AS DESC IN INST 2019000189935	\$ 1,141.78
10593287	52'	1	IMBRESCHIA JOHN & MARCIA 11700 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 96 AS DESC IN INST 2019000189935	\$ 1,141.78
10593288	52'	1	FRAWLEY EILEEN M TR FOR EILEEN M FRAWLEY TRUST 11710 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 97 AS DESC IN INST 2019000189935	\$ 1,141.78
10593289	52'	1	SIMPSON ANTHONY W & JULIE L TR FOR ANTHONY & JULIE L SIMPSON TRUST 11720 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 98 AS DESC IN INST 2019000189935	\$ 1,141.78
10593290	52'	1	MAUSS ERIC & PATRICIA 11730 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 99 AS DESC IN INST 2019000189935	\$ 1,141.78
10593291	52'	1	KARAVITES THEMISTOCLES WILLIAM 11740 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 100 AS DESC IN INST 2019000189935	\$ 1,141.78
10593292	52'	1	UMLAUF JOHN N TR FOR DAVID J MCCULLOCH TRUST 11750 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 101 AS DESC IN INST 2019000189935	\$ 1,141.78
10593293	52'	1	FOSSEY ANDRE 11760 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 102 AS DESC IN INST 2019000189935	\$ 1,141.78
10593294	52'	1	KRESOVSKY JOHN S TR FOR JOHN S & REBECCA W KRESOVSKY TRUST 11770 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 103 AS DESC IN INST 2019000189935	\$ 1,141.78
10593295	52'	1	GOLDFARB ALYSON INEZ 11780 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 104 AS DESC IN INST 2019000189935	\$ 1,141.78
10593296	52'	1	CONSTANTELOS GEORGE & LILLY 11790 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 105 AS DESC IN INST 2019000189935	\$ 1,141.78
10593298	52'	1	FERLAND LOUIS PHILLIPPE & SHANK MELANIE 37 DE MONTAGNY BLAINVILLE, QC J7C 0L4 CANADA	ESPLANADE LAKE CLUB PHASE 1 LOT 194 AS DESC IN INST 2019000189935	\$ 1,141.78
10593299	52'	1	ANDERSON BARBARA E TR FOR THOMAS M ANDERSON AND BARBARA E ANDERSON TRUST 8952 TARTAN FIELDS DR DUBLIN, OH 43017	ESPLANADE LAKE CLUB PHASE 1 LOT 195 AS DESC IN INST 2019000189935	\$ 1,141.78
10593300	52'	1	NEEDHAM TODD ROBERT & NEEDHAM JOY LYNN 11781 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 196 AS DESC IN INST 2019000189935	\$ 1,141.78

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10593301	52'	1	PERREY GARY W TR FOR GARY AND REBECCA PERREY TRUST 11771 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 197 AS DESC IN INST 2019000189935	\$ 1,141.78
10593302	52'	1	SPEAS VAN REED & SPEAS MYRNA RICHARDS 11761 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 198 AS DESC IN INST 2019000189935	\$ 1,141.78
10593303	52'	1	LOWITZKI RICHARD J & LOWITZKI FRANCES L 11751 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 199 AS DESC IN INST 2019000189935	\$ 1,141.78
10593304	52'	1	CLICHE JAMES D & CONNIE 11741 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 200 AS DESC IN INST 2019000189935	\$ 1,141.78
10593305	52'	1	SZUMINSKI MICHAEL D & SZUMINSKI JULIE ANN L/E 11731 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 201 AS DESC IN INST 2019000189935	\$ 1,141.78
10593306	52'	1	GRIPARIS JOHN G & URSZULA TR FOR GRIPARIS FAMILY TRUST 11721 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 202 AS DESC IN INST 2019000189935	\$ 1,141.78
10593307	52'	1	TEMPERILLI MICHAEL D & TEMPERILLI NANCY L 11711 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 203 AS DESC IN INST 2019000189935	\$ 1,141.78
10593308	52'	1	HORD INEZ M TR FOR R DUANE HORD TRUST 1016 OHIO 98 BUCYRUS, OH 44820	ESPLANADE LAKE CLUB PHASE 1 LOT 204 AS DESC IN INST 2019000189935	\$ 1,141.78
10593309	62'	1	VISINSKI ANDREW M & JILL E 11691 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 205 AS DESC IN INST 2019000189935	\$ 1,141.78
10593310	62'	1	ZELLMER BRIAN JEFFREY & ZELLMER KRISTI KAY + LING MICHAEL DAVID & LING JANE WALSH 11681 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 206 AS DESC IN INST 2019000189935	\$ 1,141.78
10593311	62'	1	PAGE JAMES W II 2425 MUIRWOOD RD AVON, OH 44011	ESPLANADE LAKE CLUB PHASE 1 LOT 207 AS DESC IN INST 2019000189935	\$ 1,141.78
10593312	62'	1	GAYENELL W EISENBERG TRUST + RICHARD SCOTT EISENBERG TRUST 11661 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 208 AS DESC IN INST 2019000189935	\$ 1,141.78
10593313	62'	1	WHITEHURST ERNEST K & WHITEHURST SHERRY W 11651 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 209 AS DESC IN INST 2019000189935	\$ 1,141.78
10593314	62'	1	PLACID LOURDES MARIA & PLACID RAYMOND LEE 429 FLAMINGO AVE NAPLES, FL 34108	ESPLANADE LAKE CLUB PHASE 1 LOT 210 AS DESC IN INST 2019000189935	\$ 1,141.78
10593315	62'	1	PALMER ADRIAN P & PADUREAN MIRELA S 11631 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 211 AS DESC IN INST 2019000189935	\$ 1,141.78

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10593316	62'	1	RUSHER ROBERT R TR FOR RUSHER LIVING TRUST 11621 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 212 AS DESC IN INST 2019000189935	\$ 1,141.78
10593317	62'	1	MABREY JOSHUA & SARAH 11611 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 213 AS DESC IN INST 2019000189935	\$ 1,141.78
10593318	62'	1	CAUSA MICHAEL A & CAUSA JENNIFER L 11601 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 214 AS DESC IN INST 2019000189935	\$ 1,141.78
10593319	62'	1	DANIEL L DOSS FAMILY LIMITED P 11591 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 215 AS DESC IN INST 2019000189935	\$ 1,141.78
10593320	62'	1	GRIMES CHARLES W & BRENDA 8890 TERRENE CT UNIT 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 216 AS DESC IN INST 2019000189935	\$ 1,141.78
10593321	62'	1	WEARDEN STANLEY T & DAVIS DEBORAH L 234 KINLAW RD FAYETTEVILLE, NC 28311	ESPLANADE LAKE CLUB PHASE 1 LOT 217 AS DESC IN INST 2019000189935	\$ 1,141.78
10593322	62'	1	HUFF ALYX M + HUFF ROSARIO ET AL 11111 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 218 AS DESC IN INST 2019000189935	\$ 1,141.78
10593323	62'	1	MOLNAR JOHN S & HELEN J 11121 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 219 AS DESC IN INST 2019000189935	\$ 1,141.78
10593324	62'	1	MERCADO ROBERT & LISA 11131 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 220 AS DESC IN INST 2019000189935	\$ 1,141.78
10593325	62'	1	SCHRIDER KRISTAN M 11141 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 221 AS DESC IN INST 2019000189935	\$ 1,141.78
10593326	62'	1	DURLAND JENNIFER ANN & DURLAND MARK ANDREW 11151 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 222 AS DESC IN INST 2019000189935	\$ 1,141.78
10593327	62'	1	KESTERMEIER JAMES WILLIAM & KESTERMEIER GAIL ELAINE 11161 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 223 AS DESC IN INST 2019000189935	\$ 1,141.78
10593328	62'	1	UBELE SCOTT R & PAMELA J 11171 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 224 AS DESC IN INST 2019000189935	\$ 1,141.78
10593329	62'	1	GIARDULLO FRANK & KAREN M 11181 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 225 AS DESC IN INST 2019000189935	\$ 1,141.78
10593330	62'	1	O'BRIEN EDWARD J & O'BRIEN JEAN MARIE 11191 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 226 AS DESC IN INST 2019000189935	\$ 1,141.78
10593331	62'	1	DUFRESNE PIERRE D + CAMERON MELANIE A PO BOX 730 COLCHESTER, VT 05446	ESPLANADE LAKE CLUB PHASE 1 LOT 227 AS DESC IN INST 2019000189935	\$ 1,141.78
10593332	62'	1	CAO CUONG Q & DAO DUNG MY THI 11211 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 228 AS DESC IN INST 2019000189935	\$ 1,141.78

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10593333	62'	1	DELANG JOSEPH RICHARD + SADLER RUTH ANN 11221 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 229 AS DESC IN INST 2019000189935	\$ 1,141.78
10593334	62'	1	GOLD GARY OLIVER & GOLD SUSAN BEVERLY TR FOR GOLD FAMILY TRUST 11231 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 230 AS DESC IN INST 2019000189935	\$ 1,141.78
10593335	62'	1	SWINT JACK P 11241 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 231 AS DESC IN INST 2019000189935	\$ 1,141.78
10593336	62'	1	CLARK BARBARA M TR FOR MCENTEE TRUST 11251 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 232 AS DESC IN INST 2019000189935	\$ 1,141.78
10593337	62'	1	MILLER DONALD R 11261 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 233 AS DESC IN INST 2019000189935	\$ 1,141.78
10593338	62'	1	SOLVEDT TERRENCE JOHN & SOLVEDT STEPHANIE LAVERNE 11271 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 234 AS DESC IN INST 2019000189935	\$ 1,141.78
10593339	62'	1	GRIGSBY ROBBIN LYNN TR FOR ROBBIN LYNN GRIGSBY TRUST 11281 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 235 AS DESC IN INST 2019000189935	\$ 1,141.78
10593340	62'	1	CURCIJA MLADEN 11291 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 236 AS DESC IN INST 2019000189935	\$ 1,141.78
10593341	62'	1	MURPHY KAREN S & MICHAEL T 11301 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 237 AS DESC IN INST 2019000189935	\$ 1,141.78
10593342	62'	1	LUEBCHOW SUSAN TR FOR CARL LUEBCHOW TRUST 11311 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 238 AS DESC IN INST 2019000189935	\$ 1,141.78
10593343	62'	1	LUEBCHOW SUSAN TR FOR SUSAN LUEBCHOW LIVING TRUST 11321 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 239 AS DESC IN INST 2019000189935	\$ 1,141.78
10593344	62'	1	MILLER CLIFFORD III & PARTEE-MILLER MARY F 11250 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 240 AS DESC IN INST 2019000189935	\$ 1,141.78
10593345	62'	1	LYALL EUGENE J & DIANA M 11240 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 241 AS DESC IN INST 2019000189935	\$ 1,141.78
10593346	62'	1	ANDERSON BRUCE W & SUSAN J 11230 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 242 AS DESC IN INST 2019000189935	\$ 1,141.78
10593347	62'	1	CHEVRES JEREMY ANGEL + HERSHBERGER KELLEY RAE 11220 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 243 AS DESC IN INST 2019000189935	\$ 1,141.78
10593348	62'	1	SLOSSER KRISTEN + PUSKAR RYAN JOSEPH 11210 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 244 AS DESC IN INST 2019000189935	\$ 1,141.78
10593349	62'	1	BISHOP MATTHEW ROSS & BISHOP MICHELLE DEMATTEO 11200 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 245 AS DESC IN INST 2019000189935	\$ 1,141.78

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10593350	62'	1	JACKSON MICHAEL C & JACKSON RITA PATEL 11190 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 246 AS DESC IN INST 2019000189935	\$ 1,141.78
10593351	62'	1	COUTURE FREDERIC + LEBEAULT MELANIE 11180 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 247 AS DESC IN INST 2019000189935	\$ 1,141.78
10593352	62'	1	PINTER COURTNEY J 11170 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 248 AS DESC IN INST 2019000189935	\$ 1,141.78
10593353	62'	1	FINNEY NATHAN ALLEN 11160 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 249 AS DESC IN INST 2019000189935	\$ 1,141.78
10593354	62'	1	MISHLER GINA TR FOR GINA MISHLER TRUST 11150 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 250 AS DESC IN INST 2019000189935	\$ 1,141.78
10593355	62'	1	PIETRASINSKI LINDA A TR FOR LINDA A PIETRASINSKI TRUST 1200 DOGWOOD AVE MALVERNE, NY 11565	ESPLANADE LAKE CLUB PHASE 1 LOT 251 AS DESC IN INST 2019000189935	\$ 1,141.78
10593356	62'	1	GREEN JAMES JOHN + GREEN JACQUELINE 61 WOODLAND TRAIL LINCOLNSHIRE, IL 60069	ESPLANADE LAKE CLUB PHASE 1 LOT 252 AS DESC IN INST 2019000189935	\$ 1,141.78
10593357	62'	1	LE DUNG TAN & THI NGUYEN HAN NI 11110 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 253 AS DESC IN INST 2019000189935	\$ 1,141.78
10593358	76'	1	ROARK PAMELA & BRADLEY 11440 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 254 AS DESC IN INST 2019000189935	\$ 1,141.78
10593359	76'	1	KOELEMEYER KEVIN N 11430 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 255 AS DESC IN INST 2019000189935	\$ 1,141.78
10593360	76'	1	FOUNTAIN WARREN CHARLES & FOUNTAIN AMANDA ANN 11420 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 256 AS DESC IN INST 2019000189935	\$ 1,141.78
10593361	76'	1	DRUCKER PAUL MICHAEL & DRUCKER JENNIFER LINDA 11410 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 257 AS DESC IN INST 2019000189935	\$ 1,141.78
10593362	76'	1	PHAM TRANG T & TRAN NAM V 11400 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 258 AS DESC IN INST 2019000189935	\$ 1,141.78
10593363	76'	1	DUGGAN TIMOTHY + DUGGAN MARIANN ET AL 11390 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 259 AS DESC IN INST 2019000189935	\$ 1,141.78
10593364	76'	1	CONLEY STEPHEN MARK & CONLEY NANCY ANN 11380 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 260 AS DESC IN INST 2019000189935	\$ 1,141.78
10593365	76'	1	CERARICK MANAGEMENT GOURP LLC 11641 CALERI CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 261 AS DESC IN INST 2019000189935	\$ 1,141.78
10593366	76'	1	RINGHAM ADAM & CHRISTENSEN KARI 11360 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 262 AS DESC IN INST 2019000189935	\$ 1,141.78

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10593367	90'	1	MOORE MICHAEL HARRISON PO BOX 51570 MIDLAND, TX 79710	ESPLANADE LAKE CLUB PHASE 1 LOT 263 AS DESC IN INST 2019000189935	\$ 1,141.78
10593368	90'	1	BISSON MIKE & JOANNE 183 JOTHAM AVE AUBURN HILLS, MI 48326	ESPLANADE LAKE CLUB PHASE 1 LOT 264 AS DESC IN INST 2019000189935	\$ 1,141.78
10593369	90'	1	SICA THOMAS & SILVER JUDITH 15 FIELDSTONE LN UPPER SADDLE RIVER, NJ 07458	ESPLANADE LAKE CLUB PHASE 1 LOT 265 AS DESC IN INST 2019000189935	\$ 1,141.78
10593370	90'	1	STINSON LORRAINE MARIE TR FOR STINSON US TRUST 2893 OLD BURLEIGH RD LAKEFIELD , ON K0L 2H0 CANADA	ESPLANADE LAKE CLUB PHASE 1 LOT 266 AS DESC IN INST 2019000189935	\$ 1,141.78
10593371	90'	1	VANCE MICHAEL TODD TR FOR MICHAEL TODD VANCE TRUST 11401 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 1 LOT 267 AS DESC IN INST 2019000189935	\$ 1,141.78
10593372	90'	1	ARNOLD JAMES E TR FOR JAMES E ARNOLD TRUST 115 W MAIN ST 4TH FLOOR COLUMBUS, OH 43215	ESPLANADE LAKE CLUB PHASE 1 LOT 268 AS DESC IN INST 2019000189935	\$ 1,141.78
10593373	90'	1	KAISER MITCHELL TR FOR JOEL JAMES + ANN KATHRYN KANSANBACK QPRT 15170 FISH POINT RD SE PRIOR LAKE, MN 55372	ESPLANADE LAKE CLUB PHASE 1 LOT 269 AS DESC IN INST 2019000189935	\$ 1,141.78
10593374	90'	1	YOUNG DANIEL J TR FOR DANIEL J YOUNG + KAREN WHITNEY-YOUNG TRUST 5773 MANGO CIR NAPLES, FL 34110	ESPLANADE LAKE CLUB PHASE 1 LOT 270 AS DESC IN INST 2019000189935	\$ 1,141.78
10593375	90'	1	DAVID J MCCULLOCH TRUST + CAROL A MCCULLOCH TRUST 1040 MATECUMBE KEY RD PUNTA GORDA, FL 33955	ESPLANADE LAKE CLUB PHASE 1 LOT 271 AS DESC IN INST 2019000189935	\$ 1,141.78
10593376	90'	1	PETTY RONALD N & DEBORAH S 28404 BURANO DR BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 1 LOT 272 AS DESC IN INST 2019000189935	\$ 1,141.78
10598657	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 2 LOT 300 AS DESC IN INST 2020000075347	\$ 1,141.78
10598658	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 2 LOT 301 AS DESC IN INST 2020000075347	\$ 1,141.78
10598659	52'	1	BENNETT ALAN KYLE 11811 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 302 AS DESC IN INST 2020000075347	\$ 1,141.78
10598660	52'	1	EDWARDS DAVID HOWARD & EDWARDS KRISTA JEANNE 11821 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 303 AS DESC IN INST 2020000075347	\$ 1,141.78
10598661	52'	1	FOUNTAIN KAREN ODonnell & FOUNTAIN MICHAEL E 11831 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 304 AS DESC IN INST 2020000075347	\$ 1,141.78
10598662	52'	1	MARSALA STEPHEN 11841 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 305 AS DESC IN INST 2020000075347	\$ 1,141.78

**Esplanade Lake Club Community Development District
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Table 1

Folioid	Type	Units	Owner	Legal Description	O&M
10598666	52'	1	MARTONE PATRICK J & DENISE 11851 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 306 AS DESC IN INST 2020000075347	\$ 1,141.78
10598667	52'	1	TUCKER BENJAMIN HAMPTON 11861 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 307 AS DESC IN INST 2020000075347	\$ 1,141.78
10598668	52'	1	DIEDERICH ROBERT H JR & GASPERINI LISA ANN 11871 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 308 AS DESC IN INST 2020000075347	\$ 1,141.78
10598669	52'	1	FOWLER MICHAEL STEPHEN & FOWLER KYLIE MARIE 11881 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 309 AS DESC IN INST 2020000075347	\$ 1,141.78
10598670	52'	1	WESTLUND SCOTT C & FATIMA A 11891 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 310 AS DESC IN INST 2020000075347	\$ 1,141.78
10598671	52'	1	VOJACK TERRY & SHELIA JEAN 11901 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 311 AS DESC IN INST 2020000075347	\$ 1,141.78
10598672	52'	1	ROY MATTHEW F & CHRISTINE A 11911 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 312 AS DESC IN INST 2020000075347	\$ 1,141.78
10598673	52'	1	CLEMINSON PHILIP ADRIAN & CLEMINSON KIMBERLY MARIE 11921 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 313 AS DESC IN INST 2020000075347	\$ 1,141.78
10598674	52'	1	SAVAGE JAMES WILLIAM 11931 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 314 AS DESC IN INST 2020000075347	\$ 1,141.78
10598675	52'	1	LIPPEL MICHAEL SCOTT & LIPPEL CHERYL LYNN 11941 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 315 AS DESC IN INST 2020000075347	\$ 1,141.78
10598676	52'	1	CHOQUETTE WILLIAM AYERS & CHOQUETTE JUDY NANCY 11951 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 316 AS DESC IN INST 2020000075347	\$ 1,141.78
10598677	52'	1	FONTAN JUAN E & EVELYN 11961 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 317 AS DESC IN INST 2020000075347	\$ 1,141.78
10598678	52'	1	HOLDENRIED KAY M TR FOR KAY M HOLDENRIED TRUST 11971 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 318 AS DESC IN INST 2020000075347	\$ 1,141.78
10598679	52'	1	DONEVE INC W3974 PARDEEVILLE RD CAMBRIA, WI 53923	ESPLANADE LAKE CLUB PHASE 2 LOT 319 AS DESC IN INST 2020000075347	\$ 1,141.78
10598680	52'	1	BYMES TIFFANY L TR FOR JECOAH E BYRNES TRUST 11991 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 320 AS DESC IN INST 2020000075347	\$ 1,141.78
10598681	52'	1	MITCHELL BERNARD MICHAEL & TOUCHETTE TAMI RYNEE 12001 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 321 AS DESC IN INST 2020000075347	\$ 1,141.78
10598682	TWIN VILLA	1	ADRIAN AARON P & HOLTYN JENN A 12011 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 322 AS DESC IN INST 2020000075347	\$ 1,141.78
10598683	TWIN VILLA	1	LUKOVSKI BRETT & JULIE 6463 TORINGTON DR MEDINA, OH 44256	ESPLANADE LAKE CLUB PHASE 2 LOT 323 AS DESC IN INST 2020000075347	\$ 1,141.78

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Table 1

FolioId	Type	Units	Owner	Legal Description	O&M
10598684	TWIN VILLA	1	DELEVA MATTHEW P + STIRES CHRISTYNA MARIE 12031 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 324 AS DESC IN INST 2020000075347	\$ 1,141.78
10598685	TWIN VILLA	1	SMITH-MILLER ELAINE S TR FOR ELAINE S SMITH-MILLER TRUST 18311 VERONA LAGO FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 325 AS DESC IN INST 2020000075347	\$ 1,141.78
10598686	TWIN VILLA	1	ZITZKE THOMAS H & JOAN G 12051 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 326 AS DESC IN INST 2020000075347	\$ 1,141.78
10598687	TWIN VILLA	1	HUGHES TODD E TR FOR TODD E HUGHES TRUST 12061 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 327 AS DESC IN INST 2020000075347	\$ 1,141.78
10598688	TWIN VILLA	1	DUBROVSKY LEORA & RICHARD O 12071 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 328 AS DESC IN INST 2020000075347	\$ 1,141.78
10598689	TWIN VILLA	1	12081 ESPLANADE LLC 9600 LAKEBEND PRESERVE CT ESTERO, FL 34135	ESPLANADE LAKE CLUB PHASE 2 LOT 329 AS DESC IN INST 2020000075347	\$ 1,141.78
10598690	TWIN VILLA	1	FAIR BRUCE J TR FOR BRUCE J FAIR TRUST 12091 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 330 AS DESC IN INST 2020000075347	\$ 1,141.78
10598691	TWIN VILLA	1	BRENNAN PAUL D JR & BRENNAN SUSANNE L 14929 HARBOR POINT DRIVE EAST THORNVILLE, OH 43076	ESPLANADE LAKE CLUB PHASE 2 LOT 331 AS DESC IN INST 2020000075347	\$ 1,141.78
10598692	TWIN VILLA	1	ANZALONE ANGELA 12111 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 332 AS DESC IN INST 2020000075347	\$ 1,141.78
10598693	TWIN VILLA	1	PAGE JAMES & NATALE-PAGE JENNIFER 12121 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 333 AS DESC IN INST 2020000075347	\$ 1,141.78
10598694	TWIN VILLA	1	TOPHEN MICHAEL A & TOPHEN TRACY JOAN 4013 HOLLYHOCK CIR BROOKLYN PARK, MN 55443	ESPLANADE LAKE CLUB PHASE 2 LOT 334 AS DESC IN INST 2020000075347	\$ 1,141.78
10598695	TWIN VILLA	1	DAVIS JODI L 17318 TERRACINA DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 335 AS DESC IN INST 2020000075347	\$ 1,141.78
10598696	TWIN VILLA	1	CHMIELEWSKI LAWRENCE S & CHMIELEWSKI JOANN 17324 TERRACINA DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 336 AS DESC IN INST 2020000075347	\$ 1,141.78
10598697	TWIN VILLA	1	BONBRISCO DENA M + BONBRISCO PATRICK JULIAN 17330 TERRACINA DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 337 AS DESC IN INST 2020000075347	\$ 1,141.78
10598698	TWIN VILLA	1	KAMYSZEK EDMUND & ZENAIDA + KAMYSZEK COREY 17336 TERRACINA DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 338 AS DESC IN INST 2020000075347	\$ 1,141.78
10598699	TWIN VILLA	1	FRIEDKIN-FASNACHT MINDI & FASNACHT RONALD JOSEPH 17340 TERRACINA DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 339 AS DESC IN INST 2020000075347	\$ 1,141.78
10598700	TWIN VILLA	1	CALABRESE JOHN & DOREEN 17337 TERRACINA DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 347 AS DESC IN INST 2020000075347	\$ 1,141.78

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Folioid	Type	Units	Owner	Legal Description	O&M
10598701	TWIN VILLA	1	RELF SCOTT ALLEN + HARTMAN MERRY LYNN 16067 SOUTH BROOKEFIELD ST OLATHE, KS 66062	ESPLANADE LAKE CLUB PHASE 2 LOT 348 AS DESC IN INST 2020000075347	\$ 1,141.78
10598702	TWIN VILLA	1	LAUBE NOEL & KYLE 11910 VIA SALERNO WAY MIROMAR LAKES, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 349 AS DESC IN INST 2020000075347	\$ 1,141.78
10598703	TWIN VILLA	1	BAKER JEFFREY A TR FOR BAKER FAMILY TRUST 18729 WILDBLUE BLVD FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 350 AS DESC IN INST 2020000075347	\$ 1,141.78
10598704	TWIN VILLA	1	LABELLARTE LINO N 355 CHINA BERRY CIR DAVENPORT, FL 33837	ESPLANADE LAKE CLUB PHASE 2 LOT 351 AS DESC IN INST 2020000075347	\$ 1,141.78
10598705	TWIN VILLA	1	LERER MATTHEW MORRY & LERER AIMEE LYNNE 17311 TERRACINA DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 352 AS DESC IN INST 2020000075347	\$ 1,141.78
10598706	TWIN VILLA	1	COLLIS JEFFREY M TR FOR COOLIES FAMILY 2015 TRUST 17301 TERRACINA DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 353 AS DESC IN INST 2020000075347	\$ 1,141.78
10598707	TWIN VILLA	1	PRIBANIC JOHN J & DIANE A 12191 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 354 AS DESC IN INST 2020000075347	\$ 1,141.78
10598708	TWIN VILLA	1	SPIRES SHARON A 5678 GOSS RD SUGAR GROVE, OH 43155	ESPLANADE LAKE CLUB PHASE 2 LOT 355 AS DESC IN INST 2020000075347	\$ 1,141.78
10598709	TWIN VILLA	1	HOULE PAUL MICHAEL & HOULE WENDY MARGUERITE 12211 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 356 AS DESC IN INST 2020000075347	\$ 1,141.78
10598710	TWIN VILLA	1	TSICOURIS NICK & MARCIA 12221 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 357 AS DESC IN INST 2020000075347	\$ 1,141.78
10598711	TWIN VILLA	1	ACCHIONE BROOKE 12341 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 358 AS DESC IN INST 2020000075347	\$ 1,141.78
10598712	TWIN VILLA	1	SMITH JODI I TR FOR JODI I SMITH TRUST 12351 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 359 AS DESC IN INST 2020000075347	\$ 1,141.78
10598713	TWIN VILLA	1	PROUE FRANK & RENEE 634 EVANS CT SAINT PAUL, MN 55126	ESPLANADE LAKE CLUB PHASE 2 LOT 360 AS DESC IN INST 2020000075347	\$ 1,141.78
10598714	TWIN VILLA	1	ALLOR THOMAS JAMES & ALLOR MARILYN KAY + PFEIFFER KARIN 12371 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 361 AS DESC IN INST 2020000075347	\$ 1,141.78
10598715	TWIN VILLA	1	KISSEL WILLIAM F & TAMARA R 12381 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 362 AS DESC IN INST 2020000075347	\$ 1,141.78
10598716	TWIN VILLA	1	BERLAND JUDY L 12391 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 363 AS DESC IN INST 2020000075347	\$ 1,141.78
10598718	TWIN VILLA	1	WILLIAMS LORI & ROSS MATHEW L 12390 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 365 AS DESC IN INST 2020000075347	\$ 1,141.78
10598719	TWIN VILLA	1	BRADLEY A + JANA E LIEBE TRUST 12380 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 366 AS DESC IN INST 2020000075347	\$ 1,141.78

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Folioid	Type	Units	Owner	Legal Description	O&M
10598720	TWIN VILLA	1	TOPPAZZINI LAURA & DAVID 600 PARKDALE AVE FORT ERIE, ON L2A 5B2 CANADA	ESPLANADE LAKE CLUB PHASE 2 LOT 367 AS DESC IN INST 2020000075347	\$ 1,141.78
10598721	TWIN VILLA	1	PIERCE SHARON 12360 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 368 AS DESC IN INST 2020000075347	\$ 1,141.78
10598722	TWIN VILLA	1	HOME SPECIALISTS GROUP LLC 10090 VALIANT CT #201 MIROMAR LAKES, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 369 AS DESC IN INST 2020000075347	\$ 1,141.78
10598723	TWIN VILLA	1	LIPET JEROME 12340 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 370 AS DESC IN INST 2020000075347	\$ 1,141.78
10598724	TWIN VILLA	1	GILBRIDE AMANDA J 35 SYCAMORE DR EAST MORICHES, NY 11940	ESPLANADE LAKE CLUB PHASE 2 LOT 371 AS DESC IN INST 2020000075347	\$ 1,141.78
10598725	TWIN VILLA	1	GANCASZ KATHERINE M 12320 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 372 AS DESC IN INST 2020000075347	\$ 1,141.78
10598726	TWIN VILLA	1	PENDSE ARUNA K & PENDSE KAMALAKAR D L/E 12310 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 373 AS DESC IN INST 2020000075347	\$ 1,141.78
10598727	TWIN VILLA	1	MAY WILLIAM A & PAMELA S 14 MOCKINGBIRD RD HACKETTSTOWN, NJ 07840	ESPLANADE LAKE CLUB PHASE 2 LOT 374 AS DESC IN INST 2020000075347	\$ 1,141.78
10598728	TWIN VILLA	1	BAER MICHAEL A & LORNA J 12290 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 375 AS DESC IN INST 2020000075347	\$ 1,141.78
10598729	TWIN VILLA	1	GIOVANNI SUSAN A & JOHN A 12280 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 376 AS DESC IN INST 2020000075347	\$ 1,141.78
10598730	TWIN VILLA	1	NILL MATTHEW 12270 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 377 AS DESC IN INST 2020000075347	\$ 1,141.78
10598731	TWIN VILLA	1	SICARI MARIO V + JOHNSON SUSAN M 12260 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 378 AS DESC IN INST 2020000075347	\$ 1,141.78
10598732	TWIN VILLA	1	12250 CANAL GRANDE LLC 12250 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 379 AS DESC IN INST 2020000075347	\$ 1,141.78
10598733	TWIN VILLA	1	OTTO KRISTINA & KEVIN 12240 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 380 AS DESC IN INST 2020000075347	\$ 1,141.78
10598734	TWIN VILLA	1	FREEMAN JEFFREY WILLIAM TR FOR JEFFREY AND VALERIE FREEMAN TRUST 567 LINDEN CT GENEVA, IL 60134	ESPLANADE LAKE CLUB PHASE 2 LOT 381 AS DESC IN INST 2020000075347	\$ 1,141.78
10598735	TWIN VILLA	1	CONGIU ELSA TR FOR RALPH RICHARD CONGIU AND ELSA (BRENNER) CONGIU TRUST 12220 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 382 AS DESC IN INST 2020000075347	\$ 1,141.78
10598736	TWIN VILLA	1	BENNINGTON STACEY A 12210 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 383 AS DESC IN INST 2020000075347	\$ 1,141.78
10598737	TWIN VILLA	1	LYNCH MICHAEL P & ALICE J 12200 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 384 AS DESC IN INST 2020000075347	\$ 1,141.78
10598738	TWIN VILLA	1	CONLON MARY ELLEN 12190 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 385 AS DESC IN INST 2020000075347	\$ 1,141.78

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10598739	TWIN VILLA	1	COMSTOCK MARIE VALADE & COMSTOCK MICHAEL JOSEPH 6348 FRANKLIN WOODS DR TRAVERSE CITY, MI 49686	ESPLANADE LAKE CLUB PHASE 2 LOT 386 AS DESC IN INST 2020000075347	\$ 1,141.78
10598740	TWIN VILLA	1	SERINO DANIEL M & SERINO VICTORIA L 12170 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 387 AS DESC IN INST 2020000075347	\$ 1,141.78
10598742	FUTURE DEVELOPMENT		TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PHASE 2 TRACT F-1 AS DESC IN INST 2020000075347	\$ 45,676.27
10604035	TWIN VILLA	1	KARJEL ERIC P & CHRISTINE L 12400 CANAL GRANDE DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE THREE LOT 364 AS DESC IN INSTRUMENT 2021000173051	\$ 1,141.78
10610850	TWIN VILLA	1	FINEZA DAVID R 17300 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 400	\$ 1,141.78
10610851	TWIN VILLA	1	TURK ROBERT STEPHEN + TURK DEVIN MATTHEW ET AL 17304 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 401	\$ 1,141.78
10610852	TWIN VILLA	1	MAGRUDER THOMAS A 17308 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 402	\$ 1,141.78
10610853	TWIN VILLA	1	CUNNINGHAM DENISE 17312 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 403	\$ 1,141.78
10610854	TWIN VILLA	1	VEHMEIER VICKI L TR FOR VICKI L VEHMEIER TRUST 17316 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 404	\$ 1,141.78
10610855	TWIN VILLA	1	TULLY COURTNEY GAIL 17320 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 405	\$ 1,141.78

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Folioid	Type	Units	Owner	Legal Description	O&M
10610856	TWIN VILLA	1	REGAN DEBORAH SUE 17324 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 406	\$ 1,141.78
10610857	TWIN VILLA	1	RIGGLE CATHERINE ANN 17328 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 407	\$ 1,141.78
10610858	TWIN VILLA	1	WRIGHT JEFFREY W & WRIGHT TERRI LEE 17332 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 408	\$ 1,141.78
10610859	TWIN VILLA	1	HANCY KRISTEN ANN 17336 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 409	\$ 1,141.78
10610860	TWIN VILLA	1	PROMPONAS NICHOLAS & GAIL 17340 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 410	\$ 1,141.78
10610861	TWIN VILLA	1	HUSKA JAN & OLGA 17344 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 411	\$ 1,141.78
10610862	TWIN VILLA	1	PUCCIARELLI MICHAEL S & PUCCIARELLI MARY C 602 VALLEY RD BRIELLE, NJ 08730	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 412	\$ 1,141.78
10610863	TWIN VILLA	1	FONDACARO CHRISTOPHER TR FOR CHERYL D FONDACARO TRUST 17358 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 413	\$ 1,141.78
10610864	TWIN VILLA	1	RICE CINDY L 17364 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 414	\$ 1,141.78

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Folioid	Type	Units	Owner	Legal Description	O&M
10610865	TWIN VILLA	1	LAUREL SZOKE LORRAINE J 17368 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 415	\$ 1,141.78
10610866	TWIN VILLA	1	LAUBE NOEL & KYLE 17369 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 460	\$ 1,141.78
10610867	TWIN VILLA	1	GALLETTA CRISTINA M TR FOR CRISTINA M GALLETTA TRUST 17365 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 461	\$ 1,141.78
10610868	TWIN VILLA	1	MOUNT INVESTMENTS PRIVATE EQUI 17361 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 462	\$ 1,141.78
10610869	TWIN VILLA	1	FRANK DAVID G TR FOR FRANK TRUST 8175 FLATROCK RIDGE PORTAGE, MI 49024	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 463	\$ 1,141.78
10610870	TWIN VILLA	1	FOSTER PATRICK A & ANGELA M 17349 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 464	\$ 1,141.78
10610871	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 465	\$ 1,141.78
10610872	TWIN VILLA	1	ROSEN LINDA 17341 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 466	\$ 1,141.78
10610873	TWIN VILLA	1	HOME SPECIALISTS GROUP LLC 10090 VALIANT CT #201 MIROMAR LAKES, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 467	\$ 1,141.78

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Table 1

Folioid	Type	Units	Owner	Legal Description	O&M
10610874	TWIN VILLA	1	PARISI CLELIA R 17333 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 468	\$ 1,141.78
10610875	TWIN VILLA	1	POLLICE GIACOMO & POLLICE CHRISTINE ALEXANDRIA ROSE 142 BEVERLY AVE STATEN ISLAND, NY 10301	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 469	\$ 1,141.78
10610876	TWIN VILLA	1	MAYLATH MARIAN 17329 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 470	\$ 1,141.78
10610877	TWIN VILLA	1	ROACH DANIEL J 17325 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 471	\$ 1,141.78
10610878	TWIN VILLA	1	FITTINGHOFF GREGORY L JR & CAMPANARO DENNIS G 14335 PINE HOLLOW DR ESTERO, FL 33928	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 472	\$ 1,141.78
10610879	TWIN VILLA	1	AHLING JAMES DAVID & AHLING JANICE DUSING 17317 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 473	\$ 1,141.78
10610880	TWIN VILLA	1	THOMPSON CHERYL A 17313 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 474	\$ 1,141.78
10610881	TWIN VILLA	1	COHEN MICHAEL S & CAROL 17309 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 475	\$ 1,141.78
10610882	TWIN VILLA	1	CHOROSZUCHA LECH & CHOROSZUCHA KATARZYNA 2455 ANGELA GRACE CT MECHANICSVILLE, VA 23111	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 476	\$ 1,141.78

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Table 1

FolioId	Type	Units	Owner	Legal Description	O&M
10610883	TWIN VILLA	1	KOO JASON ENGHWEE & THU MOE MOE 17301 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 477	\$ 1,141.78
10610884	TWIN VILLA	1	HALLER JULIE KAY & HALLER GREGORY MICHAEL 786 SHELA BLVD WHEELERSBURG, OH 45694	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 478	\$ 1,141.78
10610885	TWIN VILLA	1	KAMYSZEK COREY PO BOX 9 ESTERO, FL 33929	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 479	\$ 1,141.78
10610886	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 480	\$ 1,141.78
10610887	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 481	\$ 1,141.78
10610888	52' ADD	1	MCLAUGHLIN CYNTHIA K & KANE DANIEL J 17435 CARAVITA LN FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 537	\$ 1,141.78
10610889	52' ADD	1	ATABAY NICOLE & OMER ISITAN 17429 CARAVITA LN FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 538	\$ 1,141.78
10610890	52' ADD	1	OLEARY ROBERT T TR FOR ROBERT T OLEARY JR TRUST 17425 CARAVITA LN FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 539	\$ 1,141.78
10610891	52' ADD	1	CARUSO JOSEPH TR FOR DIANE C CARUSO TRUST 17421 CARAVITA LN FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 540	\$ 1,141.78

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FolioId	Type	Units	Owner	Legal Description	O&M
10610892	52' ADD	1	PECORELLA PATRICIA ANN & PECORELLA JOHN PHILLIP 17417 CARAVITA LN FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 541	\$ 1,141.78
10610893	52' ADD	1	HOUSE KEVIN D & BARBARA M 17413 CARAVITA LN FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 542	\$ 1,141.78
10610894	52' ADD	1	CIANGI ROBERT LOUIS & CIANGI VERONICA ANN 17409 CARAVITA LN FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 543	\$ 1,141.78
10610895	52' ADD	1	WYATT JORDAN COLLINS + KING SANDRA SUN 17405 CARAVITA LN FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 544	\$ 1,141.78
10610896	52' ADD	1	KANDIK SANDRA LEE & KANDIK DAVID JOHN 17401 CARAVITA LN FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 545	\$ 1,141.78
10610897	52' ADD	1	FRASER ROBERT JOSEPH & FRASER CAROLYN MARIE 17397 CARAVITA LN FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 546	\$ 1,141.78
10610898	52' ADD	1	CRUTCHFIELD RUSSELL CONRAD & CRUTCHFIELD CAROLYN DANA 17393 CARAVITA LN FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 547	\$ 1,141.78
10610899	52' ADD	1	COLLIS JEFFREY M TR FOR COOLIES FAMILY TRUST 17389 CARAVITA LN FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 548	\$ 1,141.78
10618998	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 610 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78
10618999	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 611 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78

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Table 1

Folioid	Type	Units	Owner	Legal Description	O&M
10619000	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 612 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78
10619001	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 613 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78
10619002	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 614 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78
10619003	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 615 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78
10619004	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 631 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78
10619005	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 632 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78
10619006	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 633 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78
10619007	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 634 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78
10619008	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 635 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78
10619009	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 636 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78
10619010	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 637 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78
10619011	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 638 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78
10619012	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 639 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78

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10619013	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 640 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78
10619014	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 641 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78
10619015	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 642 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78
10619016	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 643 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78
10619017	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 644 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78
10619018	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 645 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78
10619019	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 646 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78
10619020	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 647 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78
10619021	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 648 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78
10619022	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 649 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78
10619023	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 650 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78
10619024	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A LOT 651 AS DESC IN INSTRUMENT 2023000038455	\$ 1,141.78
10598754	62'	1	BAROODY PHILIP FRANCIS & BAROODY FRANCES ANN 17356 TERRACINA DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 340 AS DESC IN INST 2020000075347	\$ 1,141.78

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10598755	62'	1	HARDING DAVID M & LYNNE D 17364 TERRACINA DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 341 AS DESC IN INST 2020000075347	\$ 1,141.78
10598756	62'	1	DASSO PAUL R & ELIZABETH A 17372 TERRACINA DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 342 AS DESC IN INST 2020000075347	\$ 1,141.78
10598757	62'	1	THOMPSON LORI & DE LA GRANGE AMY 17380 TERRACINA DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 343 AS DESC IN INST 2020000075347	\$ 1,141.78
10598758	62'	1	ASROFF SCOTT W & LAURA B 17388 TERRACINA DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 344 AS DESC IN INST 2020000075347	\$ 1,141.78
10598759	62'	1	SERONKA JAMES PHILLIP & SERONKA JOANNA MARIA 17396 TERRACINA DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PHASE 2 LOT 345 AS DESC IN INST 2020000075347	\$ 1,141.78
10598760	TWIN VILLA	1	THOMPSON CODY & JULIE 5264 RONDO WAY COLORADO SPRINGS, CO 80911	ESPLANADE LAKE CLUB PHASE 2 LOT 346 AS DESC IN INST 2020000075347	\$ 1,141.78
10610909	TWIN VILLA	1	GLYNN CAROLINE M 17372 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 416	\$ 1,141.78
10610910	TWIN VILLA	1	BADOLATO MICHELE JANINE + BADOLATO BARBARA 17376 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 417	\$ 1,141.78
10610911	TWIN VILLA	1	NICOLIA JOHN FRANK & NICOLIA SANDRA VIRGINIA 17380 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 418	\$ 1,141.78
10610912	TWIN VILLA	1	CHARLES W EDWARDS TRUST + PATRICIA B EDWARDS TRUST 17384 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 419	\$ 1,141.78
10610913	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 420	\$ 1,141.78
10610914	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 421	\$ 1,141.78

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10610915	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 422	\$ 1,141.78
10610916	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 423	\$ 1,141.78
10610917	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 424	\$ 1,141.78
10610918	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 425	\$ 1,141.78
10610919	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 426	\$ 1,141.78
10610920	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 427	\$ 1,141.78
10610921	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 428	\$ 1,141.78
10610922	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 429	\$ 1,141.78
10610923	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 430	\$ 1,141.78

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10610924	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 431	\$ 1,141.78
10610925	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 432	\$ 1,141.78
10610926	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 433	\$ 1,141.78
10610927	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR #300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 434	\$ 1,141.78
10610928	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR #300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 435	\$ 1,141.78
10610929	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR #300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 436	\$ 1,141.78
10610930	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR #300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 437	\$ 1,141.78
10610931	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 438	\$ 1,141.78
10610932	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 439	\$ 1,141.78

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Table 1

FolioId	Type	Units	Owner	Legal Description	O&M
10610933	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 440	\$ 1,141.78
10610934	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 441	\$ 1,141.78
10610935	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 442	\$ 1,141.78
10610936	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 443	\$ 1,141.78
10610937	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 444	\$ 1,141.78
10610938	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 445	\$ 1,141.78
10610939	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 446	\$ 1,141.78
10610940	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 447	\$ 1,141.78
10610941	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 448	\$ 1,141.78

**Esplanade Lake Club Community Development District
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Table 1

Folioid	Type	Units	Owner	Legal Description	O&M
10610942	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 449	\$ 1,141.78
10610943	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 450	\$ 1,141.78
10610944	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 451	\$ 1,141.78
10610945	TWIN VILLA	1	HOGAN JEROME DANIEL 17401 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 452	\$ 1,141.78
10610946	TWIN VILLA	1	DAMICO ELEANOR 17397 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 453	\$ 1,141.78
10610947	TWIN VILLA	1	MICK ROBERT EUGENE & MICK LAURIE ANN 5855 ROLLINGHILL DR ROCHESTER, MI 48306	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 454	\$ 1,141.78
10610948	TWIN VILLA	1	SHORT STUART M & SHORT KATHLEEN ELIZABETH 17389 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 455	\$ 1,141.78
10610949	TWIN VILLA	1	SAMSEL MICHAEL R & DIANE R 17385 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 456	\$ 1,141.78
10610950	TWIN VILLA	1	COLUCCI JOSEPH T & COLUCCI KATHLEEN A 7 BRADLEY LN E EAST MORICHES, NY 11940	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 457	\$ 1,141.78

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Table 1

Folioid	Type	Units	Owner	Legal Description	O&M
10610951	TWIN VILLA	1	ASDOURIAN HOVAN TR FOR ASDOURIAN TRUST 17377 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 458	\$ 1,141.78
10610952	TWIN VILLA	1	VAZQUEZ JOSE A 17373 CORSINI DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 459	\$ 1,141.78
10610953	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 482	\$ 1,141.78
10610954	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 483	\$ 1,141.78
10610955	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 484	\$ 1,141.78
10610956	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 485	\$ 1,141.78
10610957	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 486	\$ 1,141.78
10610958	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 487	\$ 1,141.78
10610959	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 488	\$ 1,141.78

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Table 1

Folioid	Type	Units	Owner	Legal Description	O&M
10610960	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 489	\$ 1,141.78
10610961	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 490	\$ 1,141.78
10610962	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 491	\$ 1,141.78
10610963	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 492	\$ 1,141.78
10610964	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 493	\$ 1,141.78
10610965	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 494	\$ 1,141.78
10610966	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 495	\$ 1,141.78
10610967	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 496	\$ 1,141.78
10610968	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 497	\$ 1,141.78

**Esplanade Lake Club Community Development District
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Table 1

FolioId	Type	Units	Owner	Legal Description	O&M
10610969	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR #300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 498	\$ 1,141.78
10610970	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR #300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 499	\$ 1,141.78
10610971	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 500	\$ 1,141.78
10610972	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 501	\$ 1,141.78
10610973	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 502	\$ 1,141.78
10610974	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR STE 300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 503	\$ 1,141.78
10610975	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 504	\$ 1,141.78
10610976	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 505	\$ 1,141.78
10610977	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 506	\$ 1,141.78

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Table 1

Folioid	Type	Units	Owner	Legal Description	O&M
10610978	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 507	\$ 1,141.78
10610979	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 508	\$ 1,141.78
10610980	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 509	\$ 1,141.78
10610981	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 510	\$ 1,141.78
10610982	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 511	\$ 1,141.78
10610983	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 512	\$ 1,141.78
10610984	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 513	\$ 1,141.78
10610985	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 514	\$ 1,141.78
10610986	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 515	\$ 1,141.78

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Table 1

Folioid	Type	Units	Owner	Legal Description	O&M
10610987	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 516	\$ 1,141.78
10610988	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 517	\$ 1,141.78
10610989	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 518	\$ 1,141.78
10610990	TWIN VILLA	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 519	\$ 1,141.78
10610991	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR #300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 520	\$ 1,141.78
10610992	TWIN VILLA	1	PULTE HOME COMPANY LLC 24311 WALDEN CENTER DR #300 BONITA SPRINGS, FL 34134	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 521	\$ 1,141.78
10610993	52'	1	SULLIVAN SHAWN ELIZABETH 17519 CARAVITA LN FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 522	\$ 1,141.78
10610994	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 523	\$ 1,141.78
10610995	52'	1	ACKERMAN RAYMOND J 4581 WESTON RD #293 WESTON, FL 33331	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 524	\$ 1,141.78

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Table 1

FolioId	Type	Units	Owner	Legal Description	O&M
10610996	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 525	\$ 1,141.78
10610997	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 526	\$ 1,141.78
10610998	52'	1	BENNINGTON CRAIG ALAN & BENNINGTON MARGARET MCKIBBIN 17491 CARAVITA LN FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 527	\$ 1,141.78
10610999	52'	1	RUZANSKI NICOLE T & RUZANSKI RANDALL E 17487 CARAVITA LN FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 528	\$ 1,141.78
10611000	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 529	\$ 1,141.78
10611001	52' ADD	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 530	\$ 1,141.78
10611002	52' ADD	1	TRUCHSESS WILLIAM FRANCIS & TRUCHSESS JANET ELAYNE 17471 CARAVITA LN FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 531	\$ 1,141.78
10611003	52' ADD	1	YOUNG ANTONIETTA A & YOUNG MICHAEL D 17467 CARAVITA LN FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 532	\$ 1,141.78
10611004	52' ADD	1	PIGNATARO MARIA MERCED & PIGNATARO RALPH F 17459 CARAVITA LN FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 533	\$ 1,141.78

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Table 1

FolioId	Type	Units	Owner	Legal Description	O&M
10611005	52' ADD	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 534	\$ 1,141.78
10611006	52' ADD	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 535	\$ 1,141.78
10611007	52' ADD	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 536	\$ 1,141.78
10611008	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 555	\$ 1,141.78
10611009	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 556	\$ 1,141.78
10611010	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 557	\$ 1,141.78
10611011	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 558	\$ 1,141.78
10611012	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 559	\$ 1,141.78
10611013	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 560	\$ 1,141.78

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Table 1

Folioid	Type	Units	Owner	Legal Description	O&M
10611014	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 561	\$ 1,141.78
10611015	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 562	\$ 1,141.78
10611016	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 563	\$ 1,141.78
10611017	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 564	\$ 1,141.78
10611018	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 565	\$ 1,141.78
10611019	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 566	\$ 1,141.78
10611020	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 567	\$ 1,141.78
10611021	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 568	\$ 1,141.78
10611022	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 569	\$ 1,141.78

**Esplanade Lake Club Community Development District
Assessment Roll - FY 2024**

Table 1

Folioid	Type	Units	Owner	Legal Description	O&M
10611023	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 570	\$ 1,141.78
10611024	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 571	\$ 1,141.78
10611025	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 572	\$ 1,141.78
10611026	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 573	\$ 1,141.78
10611027	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 574	\$ 1,141.78
10611028	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 575	\$ 1,141.78
10611029	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 576	\$ 1,141.78
10611030	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 577	\$ 1,141.78
10611031	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 578	\$ 1,141.78

**Esplanade Lake Club Community Development District
Assessment Roll - FY 2024**

Table 1

Folioid	Type	Units	Owner	Legal Description	O&M
10611032	62'	1	DEPETRO GREGORY F & JUNE A 16 ALMORAL DR PITTSWOWN, NJ 08867	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 579	\$ 1,141.78
10611033	62'	1	DOBROSKI DONALD ALAN 17473 AQUILA CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 580	\$ 1,141.78
10611034	62'	1	ONEILL KATHLEEN & GANLEY JAMES JOSEPH 17481 AQUILA CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 581	\$ 1,141.78
10611035	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 582	\$ 1,141.78
10611036	62'	1	GEORGE HAUSEN TRUST + HOFFMAN DOUGLAS ET AL 17497 AQUILA CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 583	\$ 1,141.78
10611037	62'	1	GEORGE HAUSEN TRUST + LJT STRATAGIC SOURCING LLC 414 BUTTERCUP LN SCHAUMBURG, IL 60173	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 584	\$ 1,141.78
10611038	62'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 585	\$ 1,141.78
10611039	62'	1	MACKAY RYAN THOMAS 17521 AQUILA CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 586	\$ 1,141.78
10611040	62'	1	CAPACCIO NICHOLAS J 17529 AQUILA CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 587	\$ 1,141.78

**Esplanade Lake Club Community Development District
Assessment Roll - FY 2024**

Table 1

Folioid	Type	Units	Owner	Legal Description	O&M
10611041	62'	1	BIGIO JOSEPH VINCENT TR FOR JOSEPH VINCENT + SUSAN ANN BIGIO TRUST 17528 AQUILA CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 588	\$ 1,141.78
10611042	62'	1	KIEDINGER AMY 17520 AQUILA CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 589	\$ 1,141.78
10611043	62'	1	ANASAZI HOLDINGS LLC 603 LAKE ST E #206 WAYZATA, MN 55391	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 590	\$ 1,141.78
10611044	62'	1	CARAMICO BRETT TRISTAN + CARAMICO CHRISTIAN VALOR + CARAMICO TIFFANY L 17504 AQUILA CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 591	\$ 1,141.78
10611045	62'	1	SMITH ANTHONY L & SMITH GEORGETTE A 17496 AQUILA CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 592	\$ 1,141.78
10611046	62'	1	HARTON GARY LEE & MACHOVINA JENNIFER MARIE 17488 AQUILA CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 593	\$ 1,141.78
10611047	62'	1	KANSANBACK JOEL J 15170 FISH POINT RD SE PRIOR LAKE, MN 55372	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 594	\$ 1,141.78
10611048	62'	1	GRAYLING KEVIN JOHN TR FOR GRAYLING FAMILY TRUST 7559 SPATTERDOCK DR BOYNTON BEACH, FL 33437	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 595	\$ 1,141.78
10611049	62'	1	ROBERTS BRIAN W & LAURIE S 17468 AQUILA CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 596	\$ 1,141.78

**Esplanade Lake Club Community Development District
Assessment Roll - FY 2024**

Table 1

Folioid	Type	Units	Owner	Legal Description	O&M
10611050	62'	1	LUX JEFFREY PETER & LUX MADELINE MARIE CARON 17464 AQUILA CT FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 597	\$ 1,141.78
10611051	62'	1	ROSE DEBORAH CLEOPATRA 17458 TERRACINA DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 598	\$ 1,141.78
10611052	62'	1	MCGRAW LISA R TR FOR LISA R MCGRAW TRUST 8206 WINCHCOMBE DR DUBLIN, OH 43016	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 599	\$ 1,141.78
10611053	62'	1	MACGILVRA JOHN EVAN & JARUFE CREUSA DIAS 17442 TERRACINA DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 600	\$ 1,141.78
10611054	62'	1	SAPUTO BRIAN P TR FOR SAPUTO TRUST 17434 TERRACINA DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 601	\$ 1,141.78
10611055	62'	1	PATEL RANJAN & PATEL SURENDRA MADHAV 17426 TERRACINA DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 602	\$ 1,141.78
10611056	62'	1	TOBIANSKY JOEL H & TOBIANSKY JENNIFER L 17418 TERRACINA DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 603	\$ 1,141.78
10611057	62'	1	SAMPLE KATHY JOY + TURSI KAMILA SHURII 17410 TERRACINA DR FORT MYERS, FL 33913	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 604	\$ 1,141.78
10611058	62'	1	KRAJEWSKI PAUL EDWARD & KRAJEWSKI KAREN MARIE 5351 CAPRI DR TROY, MI 48098	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 605	\$ 1,141.78

**Esplanade Lake Club Community Development District
Assessment Roll - FY 2024**

Table 1

FolioId	Type	Units	Owner	Legal Description	O&M
10611059	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 606	\$ 1,141.78
10611060	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 607	\$ 1,141.78
10611061	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 608	\$ 1,141.78
10611062	52'	1	TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FOUR A REPLAT OF F1, F4, W6, AND W7 AS DESC IN INSTR 2021000402902 LOT 609	\$ 1,141.78
10619031	FUTURE DEVELOPMENT		TAYLOR MORRISON OF FLORIDA INC 28100 BONITA GRANDE DR STE 102 BONITA SPRINGS, FL 34135	ESPLANADE LAKE CLUB PLAT FIVE A TRACT F2A AS DESC IN INSTRUMENT 2023000038455	\$ 125,591.36
TOTAL		503			\$ 745,585.11

RESOLUTION 2023-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT ESTABLISHING AN OPERATION AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY.

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

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted Improvement Plan and Chapter 190, Florida Statutes; and

WHEREAS, the District must obtain sufficient funds to provide for the annual operation and maintenance of the services and facilities provided by the District, as well as its annual administrative expenses, on an ongoing basis; and

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

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

WHEREAS, notices of the District’s Fiscal Year 2023 annual budget hearing and related assessment hearing were provided in accordance with law (“Notices”); and

WHEREAS, said Notices provided that the assessment the District contemplated levying for annual operations and maintenance is shown on Exhibit “A” attached hereto and made a part hereof; and

WHEREAS, on July 13, 2023, the Board of Supervisors conducted the public hearings referenced in the Notices; and

WHEREAS, on July 13, 2023, the Board of Supervisors determined that the Fiscal Year 2023 operations and maintenance assessment would be levied in the amount noted above; and

WHEREAS, on July 13, 2023, the Board of Supervisors also determined that the expenses associated with providing notices of a future operations and maintenance assessment as shown on Exhibit “A” would diminish the revenue the District would receive by virtue of the slightly increased assessments; and

WHEREAS, on July 13, 2023, the District’s Board of Supervisors also determined that it would be financially advantageous for the District, and consequently the landowners paying assessments, if the District adopted an operation and maintenance assessment cap as shown on Exhibit “A” for notice purposes only; and

RESOLUTION 2023-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT ESTABLISHING AN OPERATION AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY.

WHEREAS, this adoption of an operations and maintenance assessment cap for notice purposes only will eliminate the expenses associated with publishing notice and mailing individual notices of future years' annual operation and maintenance assessments which are levied in an amount less than the amounts shown on Exhibit "A"; and

WHEREAS, if the future, anticipated, annual operations and maintenance assessments are projected to exceed the Cap Rate shown on Exhibit "A", the District Manager shall provide all notices required by law in the absence of this resolution; and

WHEREAS, it is in the best interests of the District and its landowners to approve an operations and maintenance assessment cap as shown on Exhibit "A" for notices purposes only.

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

SECTION 1. OPERATIONS AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY.

- a. The District hereby adopts an operations and maintenance assessment cap in the amounts shown on Exhibit "A" for notice purposes only.
- b. If the future, anticipated, annual operations and maintenance assessments are projected to exceed the Cap Rate, or any of the other criteria set forth in Section 197.3632(4)(a), Florida Statutes are met, the District Manager shall publish and mail all notices required by law.
- c. Nothing contained in this Resolution shall prevent or prohibit the District from adopting an annual operation and maintenance assessment that exceeds the Cap Rate, nor shall it be construed as a waiver of the District's right to do so. Additionally, the District reserves the right to meet any notice requirements through any other applicable provisions of Florida law (i.e., other than Chapter 197, Florida Statutes).
- d. Nothing contained in this Resolution shall relieve the District Manager of the responsibility of publishing the notice of the annual budget hearing, as required by section 190.008, Florida Statutes.

SECTION 2. 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 3. 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.

RESOLUTION 2023-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT ESTABLISHING AN OPERATION AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY.

PASSED AND ADOPTED by the Board of Supervisors of the Esplanade Lake Club Community Development District, Lee County, Florida, this 13th day of July 2023.

ATTEST:

**ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Charles Cook, Chairman

RESOLUTION 2023-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT ESTABLISHING AN OPERATION AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY.

EXHIBIT A

Proposed Schedule of Assessments		
Product Type	FY 23 Rate	Cap Rate
Single Family 30' - 39'	\$ 858.89	\$ 1,030.67
Single Family 50' - 59'	\$ 1,123.17	\$ 1,347.80
Single Family 60' - 69'	\$ 1,321.37	\$ 1,585.65
Single Family 70' - 79'	\$ 1,104.17	\$ 1,744.21
Single Family 80' & up	\$ 1,154.36	\$ 1,823.50

RESOLUTION 2023-11

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

RECITALS

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

WHEREAS, in accordance with the provisions of Chapter 189.417, Florida Statutes, the District is required to file quarterly, semiannually, or annually a schedule of its regular meetings with the local governing authority or authorities; and

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

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

SECTION 1. DESIGNATION OF DATES, TIME, AND LOCATION OF REGULAR MEETINGS.

- a) **Date:** The second Thursday of each month for Fiscal Year 2024, which covers the period October 1, 2023, through September 30, 2024.

October 12, 2023	November 9, 2023
December 14, 2023	January 11, 2024
February 8, 2024	March 14, 2024
April 11, 2024	May 9, 2024
June 13, 2024	July 11, 2024
August 8, 2024	September 12, 2024

- b) **Time:** 11:00 A.M. (Eastern Standard Time)
- c) **Location:** Atwell LLC
28100 Bonita Grande Drive - Suite 305
Bonita Springs, Florida 34135

RESOLUTION 2023-11

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

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

SECTION 3. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

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

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Esplanade Lake Club Community Development District.

PASSED AND ADOPTED by the Board of Supervisors of the Esplanade Lake Club Community Development District, Lee County, Florida this 13th day of July 2023.

ATTEST:

**ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Charles Cook, Chairperson

**ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022**

**ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Esplanade Lake Club Community Development District
Lee County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund, of Esplanade Lake Club Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2022, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



March 29, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Esplanade Lake Club Community Development District, Lee County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2022. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$5,917,006).
- The change in the District's total net position in comparison with the prior fiscal year was \$1,325,015, an increase. The District's net position increased during the most recent fiscal year. The majority of the increase is attributed to the receipt of prepaid assessments. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2022, the District's governmental funds reported combined ending fund balances of \$8,362,006, a decrease of (\$455,822) in comparison with the prior fiscal year. A portion of the fund balance is restricted for debt service and capital projects, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows and liabilities and deferred inflows with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION	
	SEPTEMBER 30,	
	2022	2021
Current and other assets	\$ 8,582,632	\$ 9,019,785
Capital assets, net of depreciation	5,275,767	5,530,464
Total assets	<u>13,858,399</u>	<u>14,550,249</u>
Current liabilities	538,124	551,515
Long-term liabilities	19,237,281	21,240,755
Total liabilities	<u>19,775,405</u>	<u>21,792,270</u>
Net Position		
Net investment in capital assets	(13,961,514)	(15,710,291)
Restricted	7,754,376	8,202,386
Unrestricted	290,132	265,884
Total net position	<u>\$ (5,917,006)</u>	<u>\$ (7,242,021)</u>

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

Key elements of the change in net position are reflected in the following table:

	CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	2022	2021
Revenues:		
Program revenues		
Charges for services	\$ 2,750,303	\$ 2,977,186
Operating grants and contributions	71	65
Capital grants and contributions	346	367
Total revenues	<u>2,750,720</u>	<u>2,977,618</u>
Expenses:		
General government	125,796	122,527
Maintenance and operations*	506,768	362,916
Interest	793,141	858,936
Total expenses	<u>1,425,705</u>	<u>1,344,379</u>
Change in net position	1,325,015	1,633,239
Net position - beginning	<u>(7,242,021)</u>	<u>(8,875,260)</u>
Net position - ending	<u>\$ (5,917,006)</u>	<u>\$ (7,242,021)</u>

* Includes depreciation of \$254,697 for the current fiscal year and \$235,846 for the prior fiscal year

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$1,425,705. The costs of the District's activities were primarily funded by program revenues. Program revenues, comprised primarily of assessments, increased during the fiscal year as a result of an increase in prepayment revenue. Program revenues were primarily comprised of Developer contributions and assessments in the prior fiscal year. The remainder of the current fiscal year revenue is interest revenue. In total, expenses increased from the fiscal year as a result of an increase and maintenance and operations expense as the District is built out.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2022, the District had \$5,898,414 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$622,647 has been taken, which resulted in a net book value of \$5,275,767. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2022, the District had \$19,280,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District anticipates that the general operations of the District will increase as the District is built out.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Esplanade Lake Club Community Development District at the office of the District Manager, James P. Ward at 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308.

**ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 309,001
Restricted assets:	
Investments	8,273,631
Capital assets:	
Depreciable, net	5,275,767
Total assets	13,858,399
 LIABILITIES	
Accounts payable	18,869
Contracts and retainage payable	201,757
Accrued interest payable	317,498
Non-current liabilities:	
Due within one year	395,000
Due in more than one year	18,842,281
Total liabilities	19,775,405
 NET POSITION	
Net investment in capital assets	(13,961,514)
Restricted for debt service	1,037,621
Restricted for capital projects	6,716,755
Unrestricted	290,132
Total net position	\$ (5,917,006)

See notes to the financial statements

**ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<u>Functions/Programs</u>	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 125,796	\$ 402,115	\$ -	\$ -	\$ 276,319
Maintenance and operations	506,768	-	-	346	(506,422)
Interest on long-term debt	793,141	2,348,188	71	-	1,555,118
Total governmental activities	1,425,705	2,750,303	71	346	1,325,015
					1,325,015
					(7,242,021)
					\$ (5,917,006)

See notes to the financial statements

**ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash and cash equivalents	\$ 309,001	\$ -	\$ -	\$ 309,001
Investments	-	1,355,119	6,918,512	8,273,631
Total assets	\$ 309,001	1,355,119	6,918,512	\$ 8,582,632
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 18,869	\$ -	\$ -	\$ 18,869
Contracts and retainage payable	-	-	201,757	201,757
Total liabilities	18,869	-	201,757	220,626
Fund balances:				
Restricted for:				
Debt service	-	1,355,119	-	1,355,119
Capital projects	-	-	6,716,755	6,716,755
Unassigned	290,132	-	-	290,132
Total fund balances	290,132	1,355,119	6,716,755	8,362,006
Total liabilities and fund balances	\$ 309,001	\$ 1,355,119	\$ 6,918,512	\$ 8,582,632

See notes to the financial statements

**ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

Fund balance - governmental funds \$ 8,362,006

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	5,898,414	
Accumulated depreciation	<u>(622,647)</u>	5,275,767

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(317,498)	
Original issue discount	42,719	
Bonds payable	<u>(19,280,000)</u>	<u>(19,554,779)</u>
Net position of governmental activities		<u>\$ (5,917,006)</u>

See notes to the financial statements

**ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Special assessments	\$ 402,115	\$ 974,927	\$ -	\$ 1,377,042
Prepaid assessments	-	1,373,261	-	1,373,261
Interest earnings	-	71	346	417
Total revenues	<u>402,115</u>	<u>2,348,259</u>	<u>346</u>	<u>2,750,720</u>
EXPENDITURES				
Current:				
General government	125,796	-	-	125,796
Maintenance and operations	252,071	-	-	252,071
Debt service:				
Principal	-	2,005,000	-	2,005,000
Interest	-	823,675	-	823,675
Total expenditures	<u>377,867</u>	<u>2,828,675</u>	<u>-</u>	<u>3,206,542</u>
Excess (deficiency) of revenues over (under) expenditures	24,248	(480,416)	346	(455,822)
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	-	(30)	30	-
Total other financing sources (uses)	<u>-</u>	<u>(30)</u>	<u>30</u>	<u>-</u>
Net change in fund balances	24,248	(480,446)	376	(455,822)
Fund balances - beginning	<u>265,884</u>	<u>1,835,565</u>	<u>6,716,379</u>	<u>8,817,828</u>
Fund balances - ending	<u>\$ 290,132</u>	<u>\$ 1,355,119</u>	<u>\$ 6,716,755</u>	<u>\$ 8,362,006</u>

See notes to the financial statements

**ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

Net change in fund balances - total governmental funds	\$ (455,822)
Amounts reported for governmental activities in the statement of activities are different because:	
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	2,005,000
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expenses in the statement of activities.	(254,697)
Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as follows:	
Amortization of original issue discount/premium	(1,526)
Change in accrued interest	32,060
Change in net position of governmental activities	\$ 1,325,015

See notes to the financial statements

**ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

Esplanade Lake Club Community Development District ("District") was created on September 18, 2018 by Ordinance 18-21 of the Lee County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2022, all of the board members were affiliated with Taylor Morrison Communities (the "Developer").

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

The District's Assessments are included on the property tax bill that all landowner's receive. The Florida Statutes provide that special assessments may be collected by using the Uniform Method. Under the Uniform Method, the District's Assessments will be collected together with County and other taxes. These Assessments will appear on a single tax bill issued to each landowner subject to such. The statutes relating to enforcement of County taxes provide that County taxes become due and payable on November 1 of the year when assessed or soon thereafter as the certified tax roll is received by the Tax Collector and constitute a lien upon the land from January 1 of such year until paid or barred by operation of law. Such taxes (together with any assessments, being collected by the Uniform Method) are to be billed, and landowners in the District are required to pay all such taxes and assessments, without preference in payment of any particular increment of the tax bill, such as the increment owing for the District's Assessments. Upon any receipt of moneys by the Tax Collector from the Assessments, such moneys will be delivered to the District.

All city, county, school and special district ad valorem taxes, non-ad valorem special assessments and voter-approved ad valorem taxes levied to pay principal of and interest on bonds, including the District Assessments, that are collected by the Uniform Method are payable at one time. If a taxpayer does not make complete payment of the total amount, he or she cannot designate specific line items on his or her tax bill as deemed paid in full and such partial payment is not to be accepted and is to be returned to the taxpayer, provided, however that a taxpayer may contest a tax assessment pursuant to certain conditions in Florida Statutes and other applicable law.

Under the Uniform Method, if the Assessments are paid during November when due or at any time within thirty (30) days after the mailing of the original tax notice or during the following three months, the taxpayer is granted a variable discount equal to 4% in November and decreasing one percentage point per month to 1% in February. March payments are without discount. Pursuant to Section 197.222, Florida Statutes, taxpayers may elect to pay estimated taxes, which may include non-ad valorem special assessments such as the District's Assessments in quarterly installments with a variable discount equal to 6% on June 30 decreasing to 3% on December 31, with no discount on March 31. All unpaid taxes and assessments become delinquent on April 1 of the year following assessment, and the Tax Collector is required to collect taxes prior to April 1 and after that date to institute statutory procedures upon delinquency to collect assessed taxes. Delay in the mailing of tax notices to taxpayers may result in a delay throughout this process.

Certain taxpayers that are entitled to claim homestead tax exemption under Section 196.031(1), Florida Statutes may defer payment of a portion of the taxes and non-ad valorem assessments and interest accumulated on a tax certificate, which may include non-ad valorem special assessments. Deferred taxes and assessments bear interest at a variable rate not to exceed 7%. The amount that may be deferred varies based on whether the applicant is younger than age 65 or is 65 years old or older; provided that applicants with a household income for the previous calendar year of less than \$10,000 or applicants with less than the designated amount for the additional homestead exemption under Section 196.075, Florida Statutes that are 65 years old or older may defer taxes and assessments in their entirety.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Assessments (Continued)

Collection of Delinquent Assessments under the Uniform Method is, in essence, based upon the sale by the Tax Collector of "tax certificates" and remittance of the proceeds of such sale to the District for payment of the Assessments due.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Stormwater improvements	25
Road and street facilities - paving	20
Other physical environment - landscaping	15

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) A public hearing is conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriations for annually budgeted funds lapse at the end of the year.

NOTE 4 - DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2022:

	Amortized cost	Credit Risk	Maturities
US Bank Mmkt 5	\$ 8,273,631	S&P A-1+	N/A
	<u>\$ 8,273,631</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – the bond indenture determines the allowable investments and maturities, while any surplus funds are covered by the alternative investment guidelines and are generally of a short duration thus limiting the District's exposure to interest rate risk.

The Bond Indenture limits the type of investments held using unspent proceeds. The District's investments listed above meet these requirements under the indenture.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2022 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, being depreciated				
Stormwater improvements	\$ 4,553,872	\$ -	\$ -	\$ 4,553,872
Road & Street Facilities - Paving	1,025,609	-	-	1,025,609
Other Physical Environment-Landscaping	318,933	-	-	318,933
Total capital assets, being depreciated	5,898,414	-	-	5,898,414
Less accumulated depreciation for:				
Stormwater improvements	247,043	182,155	-	429,198
Road & Street Facilities - Paving	85,469	51,280	-	136,749
Other Physical Environment-Landscaping	35,438	21,262	-	56,700
Total accumulated depreciation	367,950	254,697	-	622,647
Total capital assets, being depreciated, net	5,530,464	(254,697)	-	5,275,767
Governmental activities capital assets, net	\$ 5,530,464	\$ (254,697)	\$ -	\$ 5,275,767

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$23,228,317. The infrastructure will include roadways and roadway improvements, landscaping, hardscaping, irrigation improvements, stormwater management systems, irrigation improvements, sanitary sewer collections systems, and water distribution systems. In addition, the project will include an amenity center that will be constructed and operated by others. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer or with additional bond issuances. The District conveyed \$7,566,096 to another governmental entity during a prior fiscal year.

Depreciation expense was charged to the maintenance and operations function.

NOTE 6 - LONG TERM LIABILITIES

On December 20, 2019, the District issued \$22,305,000 of Capital Improvement Revenue Bonds, Series 2019A-1 and Series 2019A-2, consisting of multiple term bonds with due dates ranging from May 1, 2025 to May 1, 2050 and fixed interest rates ranging from 3.250% to 4.125%. The Bonds were issued to finance a portion of the cost of acquiring, constructing and equipping public assessable infrastructure and improvements for the Series 2019 Project. Interest is paid semiannually on each May 1 and November 1, commencing May 1, 2020. Principal on the Series 2019 Bonds is paid serially commencing on November 1, 2021 through November 1, 2050.

The Series 2019 Bonds are subject to redemption at the option of the District prior to their maturity as set forth in the Bond Indenture. The Series 2019 Bonds are also subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District collected assessments from lot closings and prepaid \$1,590,000 of the Series 2019A-2 Bonds. See Note 12 - Subsequent Events for additional call amounts subsequent to the fiscal year end.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2022.

NOTE 6 - LONG TERM LIABILITIES (Continued)

Changes in long-term liability activity for the fiscal year ended September 30, 2022 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2019A-1	\$ 14,840,000	\$ -	\$ 275,000	\$ 14,565,000	\$ 285,000
Series 2019A-2	6,445,000	-	1,730,000	4,715,000	110,000
Less: original issue discount	(44,245)	-	(1,526)	(42,719)	-
Total	<u>\$ 21,240,755</u>	<u>\$ -</u>	<u>\$ 2,003,474</u>	<u>\$ 19,237,281</u>	<u>\$ 395,000</u>

At September 30, 2022, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2023	\$ 395,000	\$ 755,575	\$ 1,150,575
2024	390,000	742,819	1,132,819
2025	405,000	729,900	1,134,900
2026	415,000	716,575	1,131,575
2027	430,000	702,037	1,132,037
2028-2032	2,395,000	3,259,369	5,654,369
2033-2037	2,895,000	2,747,369	5,642,369
2038-2042	3,520,000	2,107,193	5,627,193
2043-2047	4,310,000	1,309,687	5,619,687
2048-2051	4,125,000	348,872	4,473,872
	<u>\$ 19,280,000</u>	<u>\$ 13,419,396</u>	<u>\$ 32,699,396</u>

NOTE 7 – DEVELOPER TRANSACTIONS

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

NOTE 8 – CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

NOTE 9 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management services, which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims since inception of the District.

NOTE 11 – INTERLOCAL COST-SHARING AGREEMENT

During the current year the District entered into a cost sharing agreement with Miromar Lakes Community Development District (“Miromar Lakes”) in order to split costs associated with the maintenance of a certain lake that is shared by the District and Miromar Lakes. The District and Miromar Lakes agree to allocate the proposed cost and expense of any approved project on a proportional basis based upon the units that each Party intends to assess within its boundaries in its upcoming fiscal year for annual operation and maintenance assessments as compared to the total number of units that the Parties intend to collectively assess for annual operation and maintenance assessments in the upcoming fiscal year.

The initial project addressed under this agreement for the fiscal year commencing October 1, 2022, through September 30, 2023, relates to the restoration of the fish ecosystem of the shared lake (the “Fisheries Plan”). The allocation of the cost of the Fisheries Plan will be 28.77% for the District and 71.23% for Miromar Lakes.

NOTE 12 – SUBSEQUENT EVENTS

Bond Payments

Subsequent to fiscal year end, the District prepaid a total of \$155,000 of the Series 2019A-2 Bonds. The prepayments were considered extraordinary mandatory redemptions as outlined in the Bond Indenture.

Developer Transactions

Subsequent to fiscal year end, the District paid the Developer \$1,027,647 for the acquisition of infrastructure improvements.

**ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 376,622	\$ 402,115	\$ 25,493
Total revenues	376,622	402,115	25,493
EXPENDITURES			
Current:			
General government	126,325	125,796	529
Maintenance and operations	400,297	252,071	148,226
Total expenditures	526,622	377,867	148,755
Excess (deficiency) of revenues over (under) expenditures	(150,000)	24,248	174,248
OTHER FINANCING SOURCES			
Carry forward	150,000	-	(150,000)
Total other financing sources	150,000	-	(150,000)
Net change in fund balances	\$ -	24,248	\$ 24,248
Fund balances - beginning		265,884	
Fund balance - ending		\$ 290,132	

See notes to required supplementary information

**ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

**ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2022	0
Number of independent contractors compensated in September 2022	5
Employee compensation for FYE 9/30/2022 (paid/accrued)	0
Independent contractor compensation for FYE 9/30/2022	\$215,357.36
Construction projects to begin on or after October 1; (>\$65K)	N/A
Budget variance report	See page 22 of annual financial report
Ad Valorem taxes;	Not applicable
Millage rate FYE 9/30/2022	Not applicable
Ad valorem taxes collected FYE 9/30/2022	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2022	Operations and maintenance - \$433.86-\$767.60 Debt service - \$922.84-\$1,956.01
Special assessments collected FYE 9/30/2022	\$2,750,303.00
Outstanding Bonds:	
Series 2019A-1, due November 1, 2050	see Note 6 for details
Series 2019A-2, due November 1, 2050	see Note 6 for details



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
Esplanade Lake Club Community Development District
Lee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Esplanade Lake Club Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated March 29, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bhav & Associates

March 29, 2023



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Esplanade Lake Club Community Development District
Lee County, Florida

We have examined Esplanade Lake Club Community Development District, Lee County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2022. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2022.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Esplanade Lake Club Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

March 29, 2023



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Esplanade Lake Club Community Development District
Lee County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Esplanade Lake Club Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated March 29, 2023.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 29, 2023, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Esplanade Lake Club Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Esplanade Lake Club Community Development District, Lee County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

March 29, 2023

RESOLUTION 2023-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT AMENDING RESOLUTION 2022-9 DIRECTING THE CHAIRMAN AND DISTRICT STAFF TO REQUEST THE PASSAGE OF AN ORDINANCE BY LEE COUNTY, FLORIDA, AMENDING THE DISTRICT’S BOUNDARIES, AND AUTHORIZING SUCH OTHER ACTIONS AS ARE NECESSARY IN FURTHERANCE OF THAT PROCESS; AUTHORIZING A FUNDING AGREEMENT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Esplanade Lake Club Community Development District (“**District**”) is a unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes* (“**Uniform Act**”), and Lee County Ordinance No. 18-21, as amended by Ordinance No. 20-10 (collectively the “**Ordinance**”); and

WHEREAS, pursuant to the Uniform Act, the District is authorized to construct, acquire, and maintain infrastructure improvements and services including, but not limited to, roadways, stormwater management, utilities (water & sewer), offsite improvements, landscaping/lighting, and other infrastructure; and

WHEREAS, the District previously adopted Resolution 2022-9, which directed the Chairman and District staff to seek the amendment of the District’s boundary to add the property described on Exhibit A to Resolution 2022-9; and

WHEREAS, Section 3 of Resolution 2022-09, authorizes “District Staff, in consultation with the District Chairman...to address any further boundary adjustments as may be identified by the District Engineer”; and

WHEREAS, the District Engineer has identified certain property to be added to the District, (“**Additional Parcels**”), and has requested that these lands be included in the boundary amendment petition to Lee County, Florida; and

WHEREAS, in order to include the Additional Parcels to the boundary amendment petition, the District desires to amend Resolution 2022-9 for the purpose of replacing Exhibits A and B to Resolution 2022-9 with **Exhibits A and B** attached hereto; and

WHEREAS, with the exception of replacing Exhibits A and B with **Exhibits A and B** hereto, as set forth in Section 2 below, Resolution 2022-9 shall remain unchanged and in full force and effect.

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

RESOLUTION 2023-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT AMENDING RESOLUTION 2022-9 DIRECTING THE CHAIRMAN AND DISTRICT STAFF TO REQUEST THE PASSAGE OF AN ORDINANCE BY LEE COUNTY, FLORIDA, AMENDING THE DISTRICT'S BOUNDARIES, AND AUTHORIZING SUCH OTHER ACTIONS AS ARE NECESSARY IN FURTHERANCE OF THAT PROCESS; AUTHORIZING A FUNDING AGREEMENT; AND PROVIDING AN EFFECTIVE DATE.

1. CONFLICTS. This Resolution is intended to amend, in part, Resolution 2022-9, which remains in full force and effect except as otherwise provided herein. All terms of Resolution 2022-9 that are not amended by this Resolution apply as if those terms were fully set forth herein. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

2. AMENDMENT. Exhibits A and B to Resolution 2022-9 are hereby replaced in their entirety with **Exhibits A and B** attached hereto. District Staff, in consultation with the District Chairman, is authorized to revise the descriptions provided in **Exhibits A and B**, as necessary. The District Manager shall ensure that the final versions of **Exhibits A and B** as confirmed by the Chairman is attached hereto.

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

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

PASSED AND ADOPTED by the Board of Supervisors of the Esplanade Lake Club Community Development District, Lee County, Florida, this 13th day of July 2023.

ATTEST:

**ESPLANADE LAKE CLUB COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Charles Cook, Chairman

RESOLUTION 2023-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT AMENDING RESOLUTION 2022-9 DIRECTING THE CHAIRMAN AND DISTRICT STAFF TO REQUEST THE PASSAGE OF AN ORDINANCE BY LEE COUNTY, FLORIDA, AMENDING THE DISTRICT'S BOUNDARIES, AND AUTHORIZING SUCH OTHER ACTIONS AS ARE NECESSARY IN FURTHERANCE OF THAT PROCESS; AUTHORIZING A FUNDING AGREEMENT; AND PROVIDING AN EFFECTIVE DATE.

EXHIBIT A

Legal Description of Affected Parcels

FGCU EXPANSION PARCEL:

BEING A PORTION OF SECTIONS 12 AND 13, TOWNSHIP 46 SOUTH, RANGE 25 EAST, LEE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHEAST CORNER OF TRACT "W5-6", ESPLANADE LAKE CLUB PHASE 1 AS RECORDED IN INSTRUMENT NUMBER 2019000189935 OF THE PUBLIC RECORDS OF LEE COUNTY, FLORIDA; THENCE ALONG THE EASTERLY BOUNDARY LINE OF SAID TRACT "W5-6", THE FOLLOWING 4 COURSES; (COURSE 1) NORTH 07°38'50" EAST, A DISTANCE OF 351.57 FEET TO A POINT OF CURVATURE; (COURSE 2) NORTHERLY, 228.68 FEET ALONG THE ARC OF A CIRCULAR CURVE, CONCAVE WESTERLY, HAVING A RADIUS OF 2,000.00 FEET, THROUGH A CENTRAL ANGLE OF 06°33'04" AND BEING SUBTENDED BY A CHORD THAT BEARS NORTH 04°22'18" EAST, 228.56 FEET; (COURSE 3) NORTH 01°05'46" EAST, A DISTANCE OF 292.24 FEET TO A POINT OF CURVATURE; (COURSE 4) NORTHERLY, 66.88 FEET ALONG THE ARC OF A CIRCULAR CURVE, CONCAVE EASTERLY, HAVING A RADIUS OF 2,000.00 FEET, THROUGH A CENTRAL ANGLE OF 01°54'57" AND BEING SUBTENDED BY A CHORD THAT BEARS NORTH 02°03'14" EAST, 66.88 FEET TO THE SOUTHEAST CORNER OF TRACT "O30", ESPLANADE LAKE CLUB PHASE 2 AS RECORDED IN INSTRUMENT NUMBER 2020000075347 SAID POINT BEING A POINT OF COMPOUND CURVATURE; THENCE ALONG THE EAST BOUNDARY LINE OF SAID TRACT "O30", NORTHERLY, 155.63 FEET ALONG THE ARC OF A CIRCULAR CURVE, CONCAVE EASTERLY, HAVING A RADIUS OF 2,000.00 FEET, THROUGH A CENTRAL ANGLE OF 04°27'30" AND BEING SUBTENDED BY A CHORD THAT BEARS NORTH 05°14'28" EAST, 155.59 FEET TO THE SOUTHWEST CORNER OF TRACT "F1, ESPLANADE LAKE CLUB PLAT THREE AS RECORDED IN INSTRUMENT NUMBER 2021000173051 OF SAID LEE COUNTY, FLORIDA; THENCE ALONG THE BOUNDARY LINE OF SAID PLAT THREE, THE FOLLOWING 5 COURSES; (COURSE 1) NORTH 89°09'13" EAST, A DISTANCE OF 563.00 FEET TO A POINT ON A NON-TANGENTIAL CURVE; (COURSE 2) SOUTHERLY, 1,343.46 FEET ALONG THE ARC OF A CIRCULAR CURVE, CONCAVE EASTERLY, HAVING A RADIUS OF 2,150.00 FEET, THROUGH A CENTRAL ANGLE OF 35°48'07" AND BEING SUBTENDED BY A CHORD THAT BEARS SOUTH 02°09'45" EAST, 1,321.71 FEET; (COURSE 3) SOUTH 20°03'48" EAST, A DISTANCE OF 1,285.37 FEET TO A POINT OF CURVATURE; (COURSE 4) SOUTHEASTERLY, 476.13 FEET ALONG THE ARC OF A CIRCULAR CURVE, CONCAVE NORTHEASTERLY, HAVING A RADIUS OF 5,050.00 FEET, THROUGH A CENTRAL ANGLE OF 05°24'07" AND BEING SUBTENDED BY A CHORD THAT BEARS SOUTH 22°45'52" EAST, 475.96 FEET; (COURSE 5) SOUTH 25°27'56" EAST, A DISTANCE OF 198.92 FEET TO A POINT ON THE BOUNDARY LINE OF MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT AS RECORDED IN INSTRUMENT NUMBER 2008000036958 OF SAID LEE COUNTY, FLORIDA SAID POINT BEING A POINT ON A NON-TANGENTIAL CURVE; THENCE ALONG SAID BOUNDARY LINE THE FOLLOWING 3 COURSES; (COURSE 1) WESTERLY, 150.32 FEET ALONG THE ARC OF A CIRCULAR CURVE, CONCAVE SOUTHERLY, HAVING A RADIUS OF 500.00 FEET, THROUGH A CENTRAL ANGLE OF 17°13'33" AND BEING SUBTENDED BY A CHORD THAT BEARS NORTH 81°09'56" WEST, 149.76 FEET; (COURSE 2) NORTH 89°46'43" WEST, A DISTANCE OF 516.04 FEET; (COURSE 3) NORTH 15°43'44" WEST, A DISTANCE OF 920.90 FEET TO THE SOUTHEAST CORNER OF TRACT "O-3", MIROMAR LAKES UNIT XI-PENINSULA AS RECORDED IN INSTRUMENT NUMBER 2006000456819 OF SAID LEE COUNTY, FLORIDA; THENCE ALONG SAID BOUNDARY LINE THE FOLLOWING 5 COURSES; (COURSE 1) NORTH 15°43'44" WEST, A DISTANCE OF 57.53 FEET; (COURSE 2) NORTH 20°09'57" WEST, A DISTANCE OF 807.57 FEET; (COURSE 3) NORTH 89°48'06" WEST, A DISTANCE OF 80.00 FEET; (COURSE 4) NORTH 20°09'57" WEST, A DISTANCE OF 344.08 FEET; (COURSE 5) SOUTH 88°10'32" WEST, A DISTANCE OF 3.61 FEET TO THE POINT OF BEGINNING.

CONTAINING 1,742,562 SQUARE FEET OR 40.004 ACRES, MORE OR LESS.

LOTS 549, 550, 551, 552, 553 and 554, ESPLANADE LAKE CLUB PLAT FOUR, AS RECORDED IN INSTRUMENT NUMBER 2021000402902, OF THE OFFICIAL RECORDS OF LEE COUNTY, FLORIDA.

RESOLUTION 2023-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT AMENDING RESOLUTION 2022-9 DIRECTING THE CHAIRMAN AND DISTRICT STAFF TO REQUEST THE PASSAGE OF AN ORDINANCE BY LEE COUNTY, FLORIDA, AMENDING THE DISTRICT'S BOUNDARIES, AND AUTHORIZING SUCH OTHER ACTIONS AS ARE NECESSARY IN FURTHERANCE OF THAT PROCESS; AUTHORIZING A FUNDING AGREEMENT; AND PROVIDING AN EFFECTIVE DATE.

EXHIBIT B

Legal Description of Amended Boundaries

[TO BE PROVIDED]

RESOLUTION 2023-13

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT RATIFYING, CONFIRMING AND APPROVING THE INTERLOCAL AGREEMENT WITH LEE COUNTY FOR STORMWATER IMPROVEMENT MAINTENANCE; PROVIDING AUTHORIZATION; ADDRESSING CONFLICTS, SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Esplanade Lake Club Community Development District (“District”) is a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, and located in Lee County, Florida; and

WHEREAS, the District has been created and established for the purpose of delivering certain community development services and facilities for the benefit of the landowners and residents of the District: and

WHEREAS, the District was dedicated those certain drainage easements (“Platted Easements”) located between lots 35 and 36, as more particularly depicted on the Plat of Esplanade Lake Club Phase 1 recorded in the Official Records of the Public Records of Lee County on August 15, 2019, Instrument Number 2019000189935 (the “Plat”); and

WHEREAS, pursuant to the dedication language on the Plat, the District and is responsible for the maintenance of the Platted Easements; and

WHEREAS, the District owns certain stormwater improvements located with the Alico Easements and within the District’s boundary (the “Stormwater Improvements”); and

WHEREAS, the County has requested that the District enter into this Interlocal Agreement because the Stormwater Improvements provide drainage for Alico Road, which is owned by the County; and

WHEREAS, the District is agreeable to entering into this Interlocal Agreement to acknowledge its agreement to maintain the Stormwater Improvements in accordance with the terms of the Interlocal Agreement.

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

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

2. RATIFICATION, CONFIRMATION AND APPROVAL. The actions of the District Chair in entering into the Interlocal Agreement for Stormwater Improvement Maintenance, attached hereto as **Exhibit A**, are hereby ratified, confirmed and approved.

RESOLUTION 2023-13

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT RATIFYING, CONFIRMING AND APPROVING THE INTERLOCAL AGREEMENT WITH LEE COUNTY FOR STORMWATER IMPROVEMENT MAINTENANCE; PROVIDING AUTHORIZATION; ADDRESSING CONFLICTS, SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

PASSED AND ADOPTED by the Board of Supervisors of the Esplanade Lake Club Community Development District this 13th day of July 2023.

WITNESS:

**ESPLANADE LAKE CLUB COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Charles Cook, Chairperson

Exhibit A: Interlocal Agreement for Stormwater Improvement Maintenance

RESOLUTION 2023-13

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT RATIFYING, CONFIRMING AND APPROVING THE INTERLOCAL AGREEMENT WITH LEE COUNTY FOR STORMWATER IMPROVEMENT MAINTENANCE; PROVIDING AUTHORIZATION; ADDRESSING CONFLICTS, SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

Exhibit A

Interlocal Agreement for Stormwater Improvement Maintenance

After recording return to:

Esplanade Lake Club CDD
2301 Northeast 37 Street
Fort Lauderdale, Florida 33308

**INTERLOCAL AGREEMENT FOR STORMWATER IMPROVEMENT
MAINTENANCE**

THIS **INTERLOCAL AGREEMENT FOR STORMWATER IMPROVEMENT MAINTENANCE** (the “**Interlocal Agreement**”), dated this ____ day of _____, 2023, is entered into by and between the **LEE COUNTY, FLORIDA**, a political subdivision of the State of Florida (the “**County**”), and the **ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, (the “**District**”).

WITNESSETH:

WHEREAS, the District is an independent special district and a local unit of special-purpose government which is created pursuant to the Chapter 190, Florida Statutes (the “**Act**”), and is limited to the performance of those specialized functions authorized by the Act and the County Ordinance No. 2018-21, as amended, establishing the District (the “**Ordinance**”); and

WHEREAS, pursuant to the Ordinance and the Act, the District is presently authorized to construct, acquire, and maintain infrastructure improvements and services set forth in section 190.012(1), Florida Statutes, for which the District may impose, levy and collect non-ad valorem special assessments on land within the boundaries of the District; and

WHEREAS, the District was dedicated those certain drainage easements (the “**Platted Easements**”) located between lots 35 and 36, as more particularly depicted on the plat of Esplanade Lake Club Phase 1 recorded Official Records of the Public Records of Lee County on August 15, 2019, in Instrument Number 2019000189935 (the “**Plat**”); and

WHEREAS, pursuant to the dedication language on the Plat, the District is responsible for the maintenance of the Platted Easements; and

WHEREAS, subsequent to the recordation of the Plat, Taylor Morrison of Florida, Inc., who owns the property where the Platted Easements are located, the District, and the County have agreed to enter into that certain *Perpetual Non-Exclusive Stormwater Drainage and Access Easement*, a copy of which is attached hereto as **Exhibit A**, (the “**Easement Agreement**”), which contemplates the widening of the Platted Easements and establishes the additional easements set forth therein (the “**Contractual Easements**,” and together with the Platted Easements, the “**Alico Easements**”) and will put certain restrictions in place within the real property encumbered by the Alico Easements; and

WHEREAS, the District agrees to the recordation of the Easement Agreement and the imposition of the Alico Easements; and

WHEREAS, the District owns certain stormwater improvements located within the Alico Easements and within the District's boundary (the "**Stormwater Improvements**"); and

WHEREAS, the Stormwater Improvements are described with more particularity on **Exhibit B**, however, the Stormwater Improvements include only those improvements located within the District's boundary; and

WHEREAS, the County has requested that the District enter into this Interlocal Agreement because the Stormwater Improvements provide drainage for Alico Road, which is owned by the County, and the District is agreeable to entering into this Interlocal Agreement to acknowledge its agreement to maintain the Stormwater Improvements in accordance with the terms herein; and

WHEREAS, it is in the mutual interest of the County and the District to establish intergovernmental relations that encourage, promote and improve the coordination, overall effectiveness and efficiency of governmental activities and services in and around the District; and

WHEREAS, Section 163.01, *Florida Statutes*, known as the "Florida Interlocal Cooperation Act of 1969" (hereinafter, the "**Cooperation Act**"), permits local governmental units to make the most efficient use of their powers by enabling them to cooperate with other localities on a basis of mutual advantage and thereby to provide services and facilities in a manner and pursuant to forms of governmental organization that will accord best with geographic, economic, population, and other factors influencing the needs and development of local communities, and

WHEREAS, the County and the District find this Interlocal Agreement to be necessary, proper and convenient to the exercise of their powers, duties and purposes authorized by law; and

WHEREAS, the County and the District desire to exercise jointly their common powers and authority concerning the maintenance of the Stormwater Improvements; the avoidance of inefficiencies caused by the unnecessary duplication of services and facilities; and the clarification of responsibilities, obligations, duties, powers, and liabilities of each of the governmental bodies.

NOW, THEREFORE, in consideration of the mutual understandings and covenants set forth herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the County and the District agree as follows:

1. **Recitals**. The foregoing recitals are true and correct and form a material part of this Agreement.

2. **Consent to the Easement Agreement and the Alico Easements**. The District hereby consents and agrees to the recordation of the Easement Agreement and the imposition of the Alico Easements.

3. Maintenance of Stormwater Improvements. The District shall, at the District's sole cost and expense, undertake the following maintenance in addition to the maintenance obligations accepted by the District in accordance with the recorded Plat:

- a. The District shall inspect the Stormwater Improvements on an annual basis and, if requested by the County, provide the Lee County Department of Transportation with a written inspection report.
- b. The District shall annually clean the drainage pipe run from Str. #210A to Str. #210B (as depicted on Sheet Two of Exhibit B) and if requested by the County, provide a written inspection report of such cleaning to the LCDOT.

4. No Additional Obligation of District Created. The parties agree that nothing in this Agreement shall be interpreted to impose any additional obligation for the District to maintain any other improvements either within or outside the District's boundary.

5. Release. To the extent authorized by law, and subject to the District performing its obligations under this Agreement, the County hereby releases the District, its representatives, agents, employees, and elected officials from any and all liability or claims arising out of the District's maintenance of the Stormwater Improvements. Notwithstanding the foregoing, County reserves the right to assert any claim arising from District's failure to perform the maintenance obligations in accordance with Section 3 of this Interlocal Agreement.

6. Notices. Any notices which may be permitted or required hereunder shall be in writing and shall be deemed to have been duly given as of the date and time the same are personally delivered, transmitted electronically by e-mail or within three (3) days after depositing with the United States Postal Service, postage prepaid by registered or certified mail, return receipt requested, or within one (1) day after depositing with Federal Express or other overnight delivery service from which a receipt may be obtained, and addressed as follows:

County: Lee County, Florida
P.O. Box 398
Fort Myers, Florida 33902
Attention: County Engineer

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

With a copy to: Kutak Rock LLP
107 West College Avenue
Tallahassee, Florida 32301
Attn: Jere Earlywine, District Counsel

or to such other address as either party hereto shall from time to time designate to the other party by notice in writing as herein provided.

7. **Modification.** This Agreement may not be amended, modified, altered, or changed in any respect whatsoever, except by a further agreement in writing duly executed by the parties and recorded in the Official Records of Lee County, Florida.

8. **Successors and Assigns.** The terms and conditions of this Agreement shall constitute covenants running with the land, and all rights and privileges granted herein shall be appurtenant to the lands herein described and, except as hereinafter set forth, shall run with said lands forever and be binding upon and inure to the benefit of and be enforceable by the heirs, legal representatives, successors and assigns of the parties hereto and shall continue in perpetuity, unless otherwise modified in writing by the parties hereto.

9. **Entire Agreement.** This Agreement constitutes the entire agreement between the parties hereto with respect to the transactions contemplated herein, and it supersedes all prior understandings or agreements between the parties.

10. **Attorneys' Fees.** If either party hereto institutes an action or proceeding for a declaration of the rights of the parties, for injunctive relief, for an alleged breach or default of, or any other action arising out of this Agreement, or in the event any party hereto is in default of its obligations pursuant hereto, whether or not suit is filed or prosecuted to final judgment, the non-defaulting or prevailing party shall be entitled to its actual attorneys' fees and to any court costs and expenses incurred, in addition to any other damages or relief awarded.

11. **Relationship Between the Parties.** The parties acknowledge and agree that the relationship created hereby is solely as a result of and arising from the relationship of District and County as the entities responsible for the operation and maintenance of adjacent properties, respectively. It is not intended hereby, and nothing contained herein shall be construed, to establish any other relationship between the parties. Specifically, nothing contained in this Agreement, nor the relationship between the parties which may arise as a result of the provisions of this Agreement, are intended to, or shall be construed as, creating a partnership, joint venture, or other such relationship as between the parties.

12. **Successors; Third Party Beneficiaries.** This Agreement is solely for the benefit of the District and the County and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or entity other than the District and the County any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and the County and their respective representatives, successors, and assigns.

Notwithstanding the foregoing, the County and the District acknowledge and agree that this Agreement shall relive any obligation on the part of Taylor Morrison of Florida, Inc. ("Taylor Morrison") to inspect, maintain, or provide any reports related to the Stormwater Improvements

identified in this Agreement, and which include only those obligations imposed by the Agreement between the County and Alico West Fund, LLC, Taylor Morrison's predecessor in interest, dated January 16, 2018, in Instrument No. 2018000031906 and the plat of Esplanade Lake Club Phase 1 recorded Official Records of the Public Records of Lee County on August 15, 2019, in Instrument Number 2019000189935. The parties agree that any other obligations in the reference Agreements are not the obligation of the District.

13. Section Headings. The section headings as used herein are for convenience of reference only and shall not be deemed to vary the content of this Agreement or the covenants, agreements, representations and warranties herein set forth, or limit the provisions or scope of any section herein.

14. Severability. This Agreement is intended to be performed in accordance with, and only to the extent permitted by, all applicable laws, ordinances, rules and regulations. If any provision of this Agreement or the application thereof to any person, entity or circumstance shall, for any reason and to any extent, be invalid or unenforceable, the remainder of this Agreement and the application of such provision to other persons or circumstances shall not be affected thereby, but rather shall be enforced to the greatest extent permitted by law.

15. Recording of Agreement. The District shall be responsible for recording this Agreement (including all costs associated therewith) within the Official Records of Lee County, Florida and shall send a copy of said recorded Agreement to the County within thirty (30) days of the Effective Date of this Agreement, in accordance with the requirements of Section 163.01(11), Florida Statutes.

16. Counterpart Execution. This Agreement may be executed in counterparts, each of which shall constitute an original, but all taken together shall constitute one and the same instrument.

17. Governing Law. This Agreement shall be governed by and construed under the laws of the State of Florida.

18. Compliance with Laws. The parties to this Agreement agree to comply with all applicable federal, state and local laws, ordinances, rules and regulations.

19. Legal Counsel. The District and County acknowledge that they have had ample opportunity to seek and consult with independent legal counsel prior to executing this Agreement, and that they represent and warrant that they have sought such independent legal advice and counsel or have knowingly and voluntarily waived such right.

20. Negotiation. The parties to this Agreement acknowledge that all terms of this Agreement were negotiated at arm's length and that this Agreement, and all documents executed in connection herewith, were prepared and executed without undue influence by any party or on any party. Further, this Agreement was drafted jointly by all parties, and no parties are entitled to the benefit of any rules of construction with respect to the interpretation of any terms, conditions or provisions of this Agreement in favor of or against any person or party who drafted this Agreement.

21. Sovereign Immunity. Nothing in this Agreement shall be deemed a waiver of sovereign immunity or limit of liability of the District or the County, including their respective supervisors, commissioners, officers, agents or employees, beyond any statutory limited waiver of immunity or limits of liability in Section 768.28, Florida Statutes or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

22. Effective Date. The effective date of this Agreement (the “Effective Date”) is the date on which the last party executes this Agreement and delivers a fully executed counterpart hereof to the other party.

[Signature pages to follow]

**SIGNATURE PAGE FOR INTERLOCAL AGREEMENT
FOR RIGHT-OF-WAY MAINTENANCE**

IN WITNESS WHEREOF, the parties have caused this Agreement to be made and executed as of the day and date first above written.

“COUNTY”

**BOARD OF COUNTY COMMISSIONERS
OF LEE COUNTY, FLORIDA**, a political
subdivision of the State of Florida

ATTEST:

By: _____
Name: _____
Title: County Clerk

By: _____
Chair
Date: _____

Approved as to form and legality for the use and
reliance of Lee County, Florida only

_____, 2023

By: _____
Assistant County Attorney

STATE OF FLORIDA
COUNTY OF LEE

The foregoing instrument was acknowledged before me by means of [] physical presence
or [] online notarization, this ___ day _____, 2023 by _____, as
_____ who is [] personally known to me or who has [] produced
_____ as identification.

[SEAL]

Printed Name: _____
Notary Public, State of Florida
My Commission Expires: _____
My Commission No.: _____

**SIGNATURE PAGE FOR INTERLOCAL AGREEMENT
FOR RIGHT-OF-WAY MAINTENANCE**

**ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT
DISTRICT**, a Florida community
development district

ATTEST:

By: _____
Print: _____
James P. Ward, Secretary

By: _____
Print: _____
Charles Cook, Chairman, Board of
Supervisors

Date: _____

STATE OF FLORIDA
COUNTY OF LEE

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this ___ day _____, 2023, by _____ as _____ of the Board of Supervisors of the Esplanade Lake Club Community Development District, a Florida community development district who is [] personally known to me or who has [] produced _____ as identification

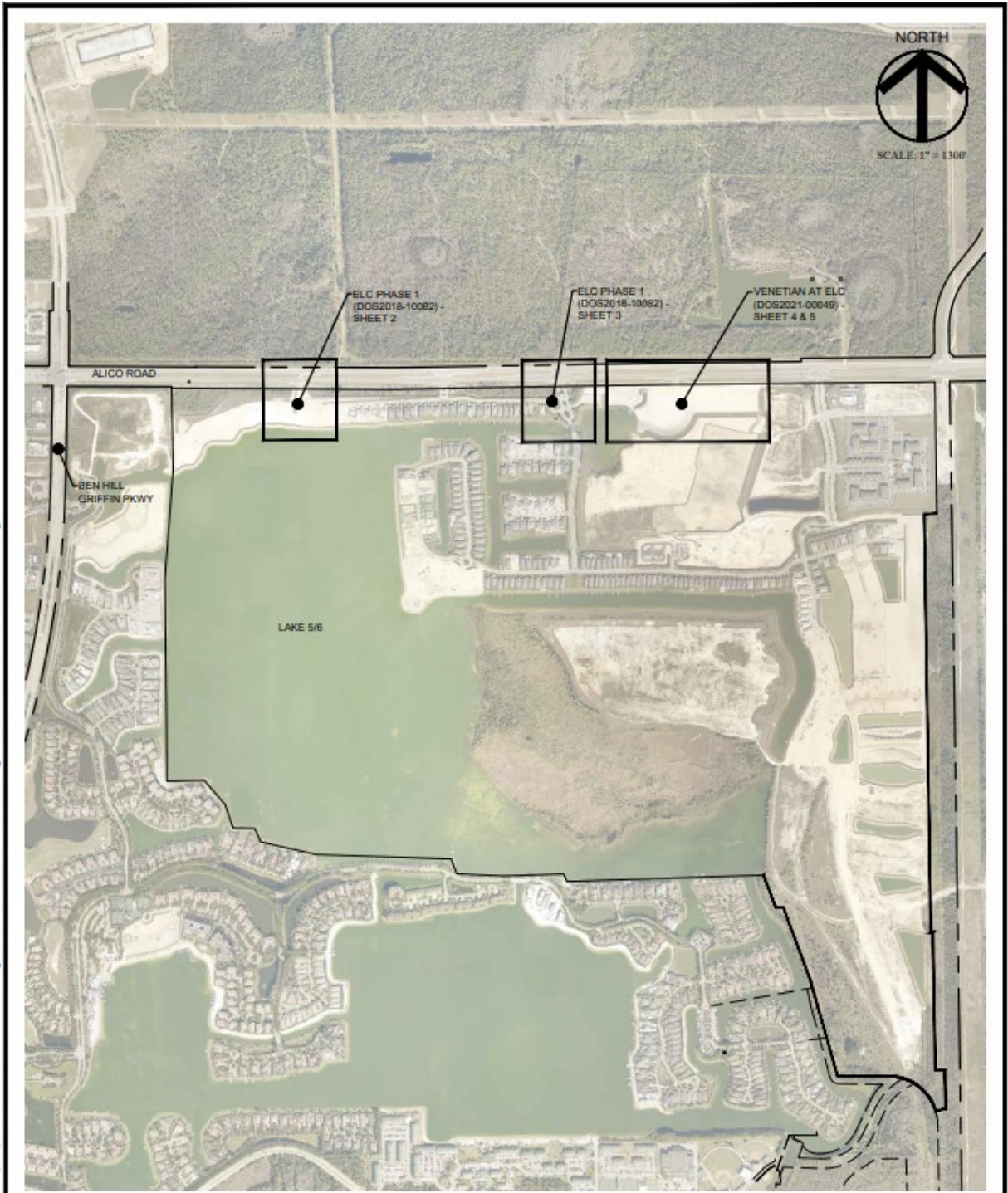
[SEAL]

Printed Name: _____
Notary Public, State of Florida
My Commission Expires: _____
My Commission No.: _____

EXHIBIT A
EASEMENT AGREEMENT

EXHIBIT B

STORMWATER IMPROVEMENTS



B:\Projects\684-05 (CenterPlace) Esplanade Lake Club CDD\Drawings-Exhibits\684-05-E10 Alico Drainage Exhibits\Current Plans\68405E1001.dwg

CENTERPLACE - ALICO ROAD DRAINAGE

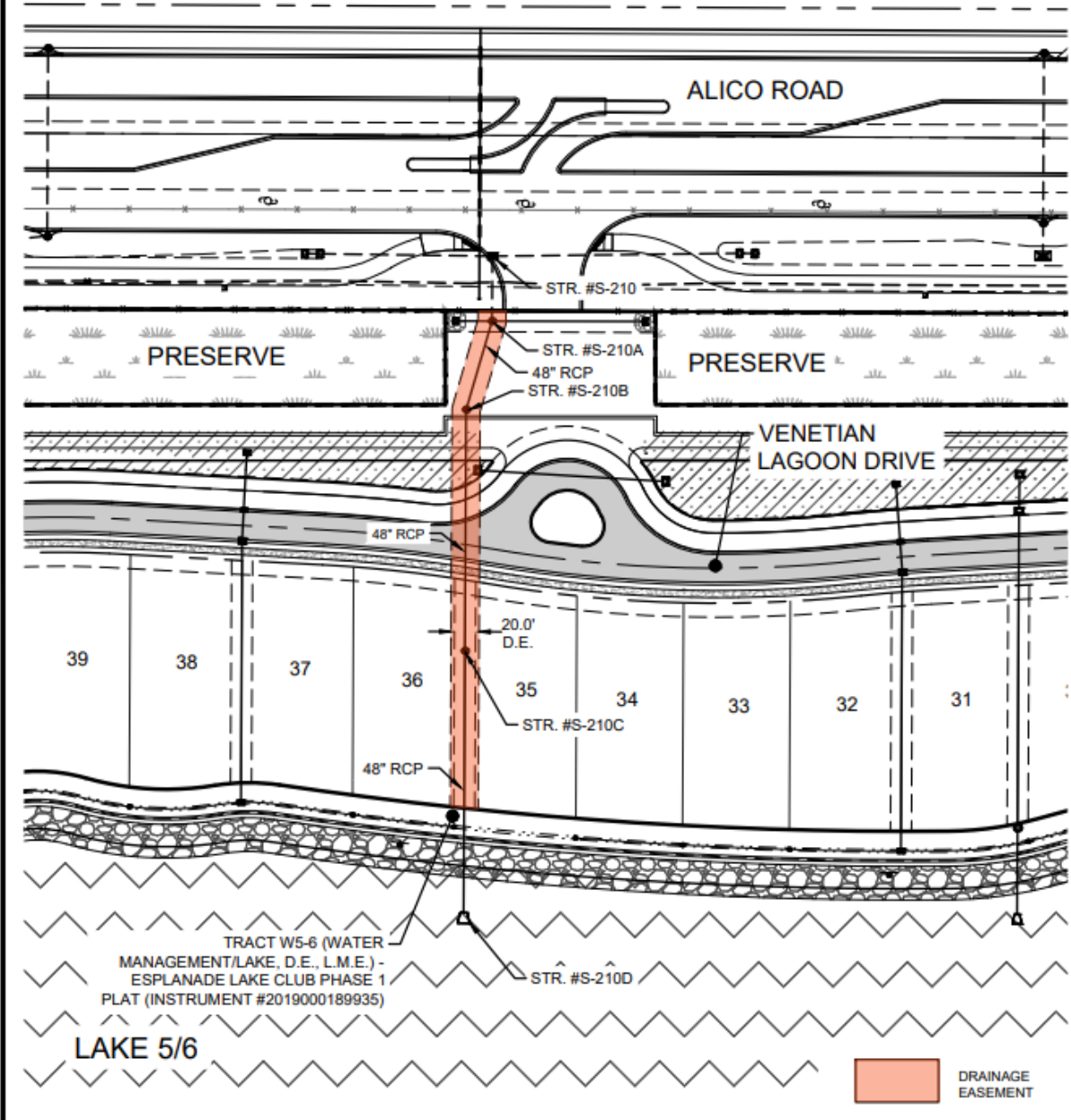
KEY MAP

PREPARED FOR:
TAYLOR MORRISON OF FLORIDA, INC.
 28100 BONITA GRANDE DRIVE - SUITE 102
 BONITA SPRINGS, FLORIDA 34135
 PHONE: (941) 371-3008

SECTION: TOWNSHIP: RANGE:
 11,12 & 13 46S 25E
 7 & 18 46S 26E
 LEE COUNTY, FLORIDA

FLORIDA CERTIFICATE OF AUTHORIZATION #0616
 FILE NAME: 68405E1001.dwg
 SHEET: 1 OF 5

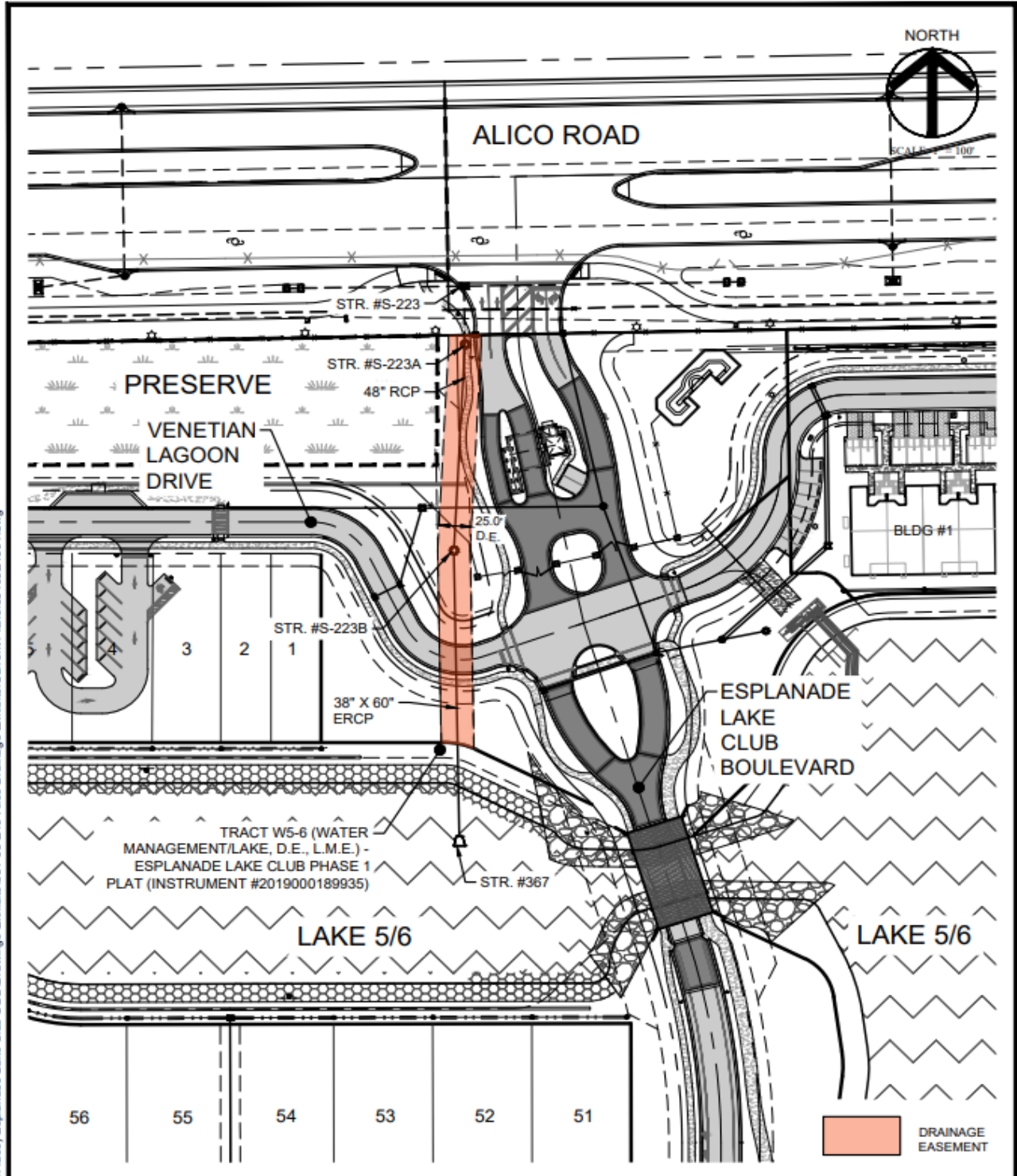




B:\Projects\684-05 (CenterPlace)\Esplanade Lake Club CDD\Drawings-Exhibits\684-05-E10 Allico Drainage Exhibits\Current Plans\68405E1001.dwg

CENTERPLACE - ALICO ROAD DRAINAGE		ELC PHASE 1 (DOS2018-10082) - 20' DRAINAGE EASEMENT	
PREPARED FOR: TAYLOR MORRISON OF FLORIDA, INC. 28100 BONITA GRANDE DRIVE - SUITE 102 BONITA SPRINGS, FLORIDA 34135		SECTION: TOWNSHIP: RANGE 11,12 & 13 46S 25E 7 & 18 46S 26E LEE COUNTY, FLORIDA	FLORIDA CERTIFICATE OF AUTHORIZATION #016 FILE NAME: 68405E1001.dwg SHEET: 2 OF 5





B:\Projects\684-05 (CenterPlace) Esplanade Lake Club CDD\Drawings-Exhibits\684-05-E 10 Alico Drainage Exhibits\Current Plans\68405E 1001.dwg

CENTERPLACE - ALICO ROAD DRAINAGE

ELC PHASE 1 - (DOS2018-10082) 25' DRAINAGE EASEMENT

PREPARED FOR:
TAYLOR MORRISON OF FLORIDA, INC.
 28100 BONITA GRANDE DRIVE - SUITE 102
 BONITA SPRINGS, FLORIDA 34135

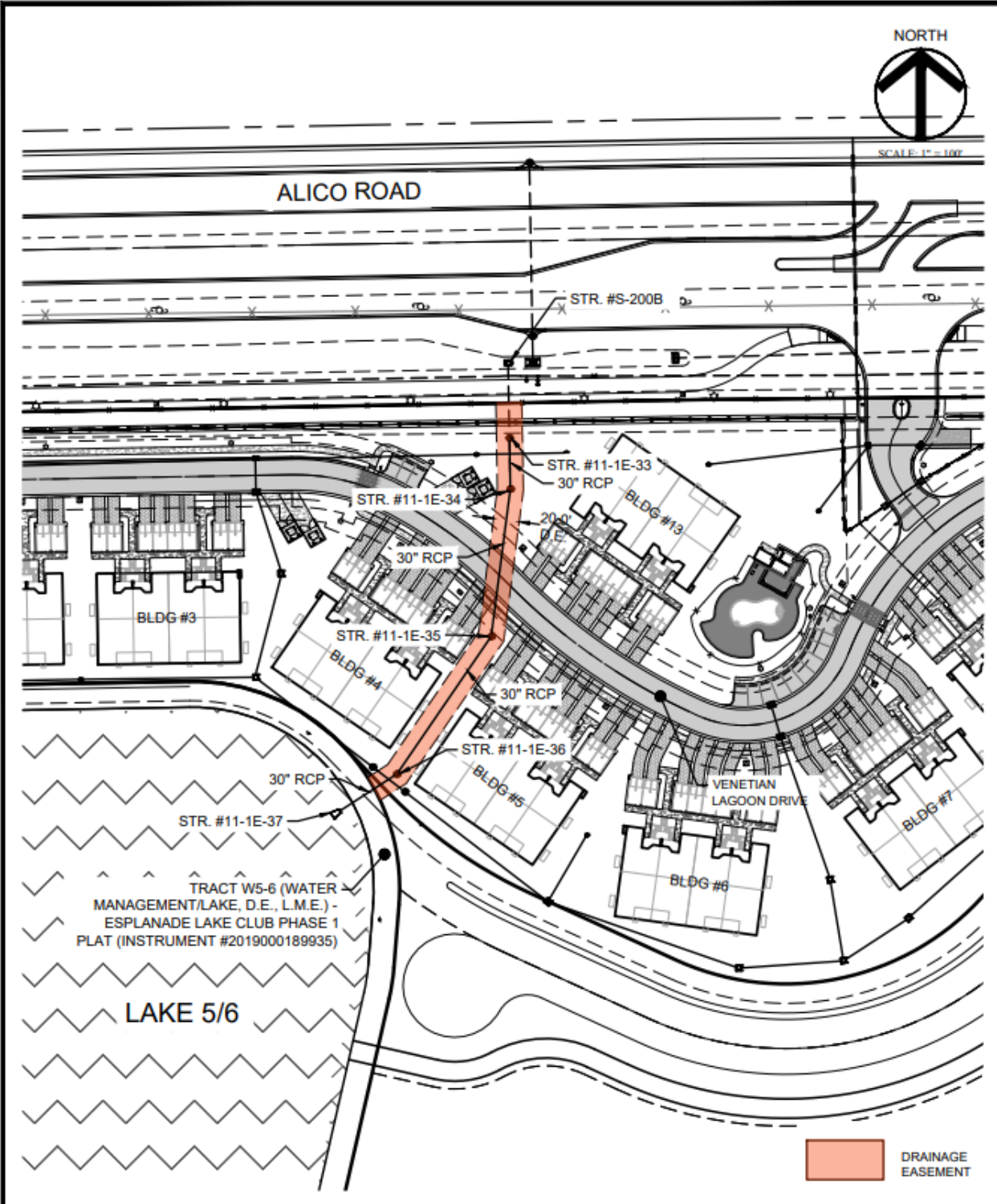
SECTION: TOWNSHIP: RANGE:
 11,12 & 13 46S 25E
 7 & 18 46S 26E
 LEE COUNTY, FLORIDA

FLORIDA CERTIFICATE OF AUTHORIZATION 9634
 FILE NAME: 68405E1001.dwg
 SHEET: 3 OF 5





SCALE: 1" = 100'



 DRAINAGE EASEMENT

B:\Projects\684-05 (CenterPlace) \Esplanade Lake Club CDD\Drawings-Exhibits\684-05-E-10 Alico Drainage Exhibits\Current Plans\68405E1001.dwg

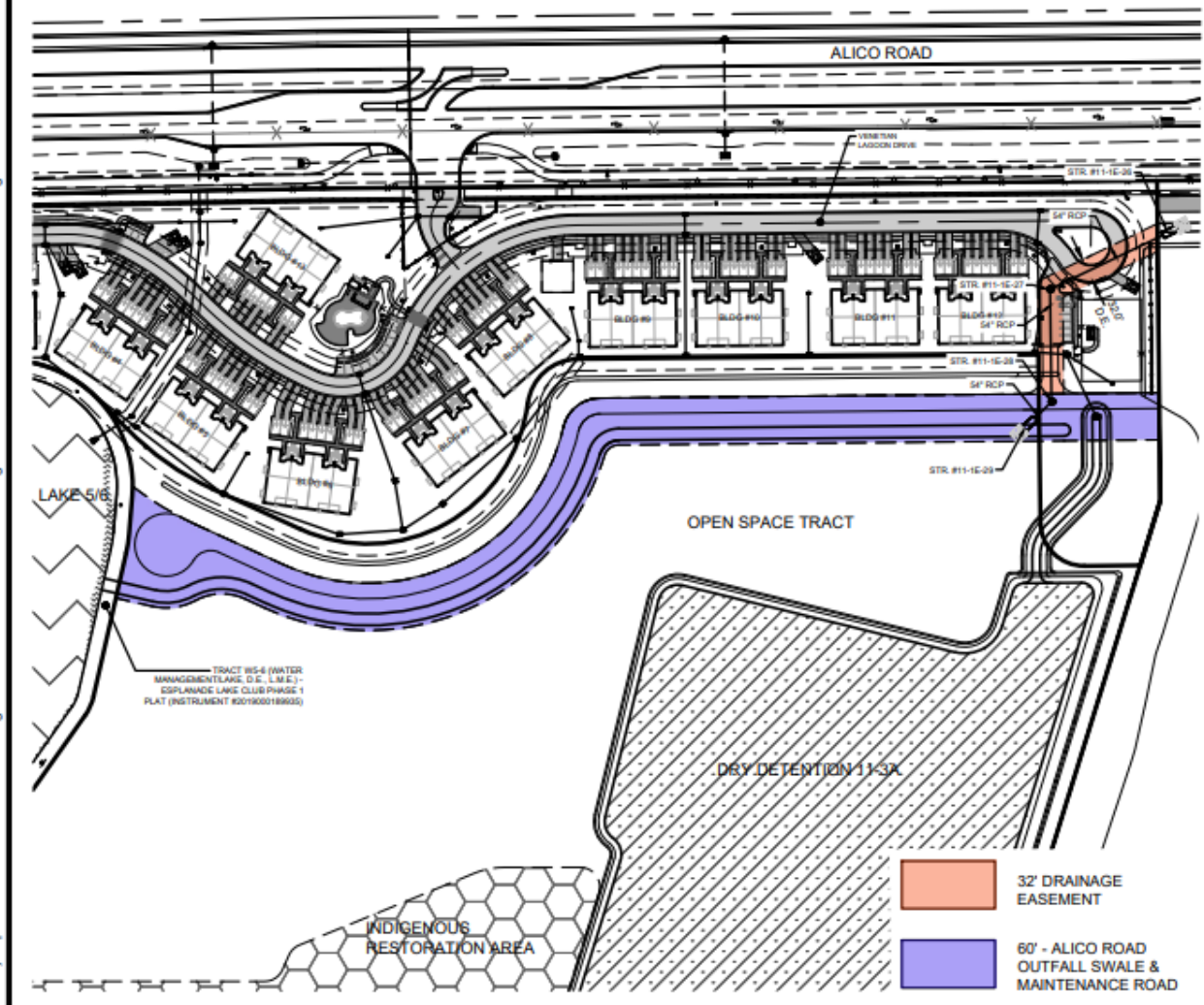
CENTERPLACE - ALICO ROAD DRAINAGE **VENETIAN AT ELC (DOS2021-00049) - 20' DRAINAGE EASEMENT**

PREPARED FOR:
TAYLOR MORRISON OF FLORIDA, INC.
 28100 BONITA GRANDE DRIVE - SUITE 102
 BONITA SPRINGS, FLORIDA 34135

SECTION: TOWNSHIP: RANGE:
 11.12 & 13 46S 25E
 7 & 18 46S 26E
 LEE COUNTY, FLORIDA

FLORIDA CERTIFICATE OF AUTHORIZATION #9836
 FILE NAME: 68405E1001.dwg
 SHEET: 4 OF 5





B:\Projects\684-05 (CenterPlace) Esplanade Lake Club CDD\Drawings-Exhibits\684-05-E-10 Alico Drainage Exhibits\Current Plans\68405E1001.dwg

CENTERPLACE - ALICO ROAD DRAINAGE **VENETIAN AT ELC (DOS2021-00049) -32' DRAINAGE EASEMENT & OUTFALL**

PREPARED FOR:
TAYLOR MORRISON OF FLORIDA, INC.
 28100 BONITA GRANDE DRIVE - SUITE 102
 BONITA SPRINGS, FLORIDA 34135

SECTION: TOWNSHIP: RANGE:
 11,12 & 13 46S 25E
 7 & 18 46S 26E
 LEE COUNTY, FLORIDA

FLORIDA CERTIFICATE OF AUTHORIZATION #636
 FILE NAME: 68405E1001.dwg
 SHEET: 5 OF 5



ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT

**Monthly Asset Manager's Report
April 2023**

Prepared For:
James Ward
District Manager

Prepared By:



Calvin, Giordano & Associates, Inc.

A SAFEbuilt[®] COMPANY

CGA Project No. 21-4271
May 1, 2023

**ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT**

TABLE OF CONTENTS

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I. PURPOSE

The purpose of this report is to provide the District Manager an update of 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. Lake Maintenance
3. Roadway

1. Landscaping

- New mulch was installed on Center Place Blvd.
- Landscape vendor mowed and hard edged on Center Place Blvd., April 3rd, 10th, and 24th.
- The groundcover beds were weeded on the 3rd and 24th of April and irrigation wet checks were performed April 3rd and 24th.
- Trimming of hedge materials was performed on April 3rd and 24th.

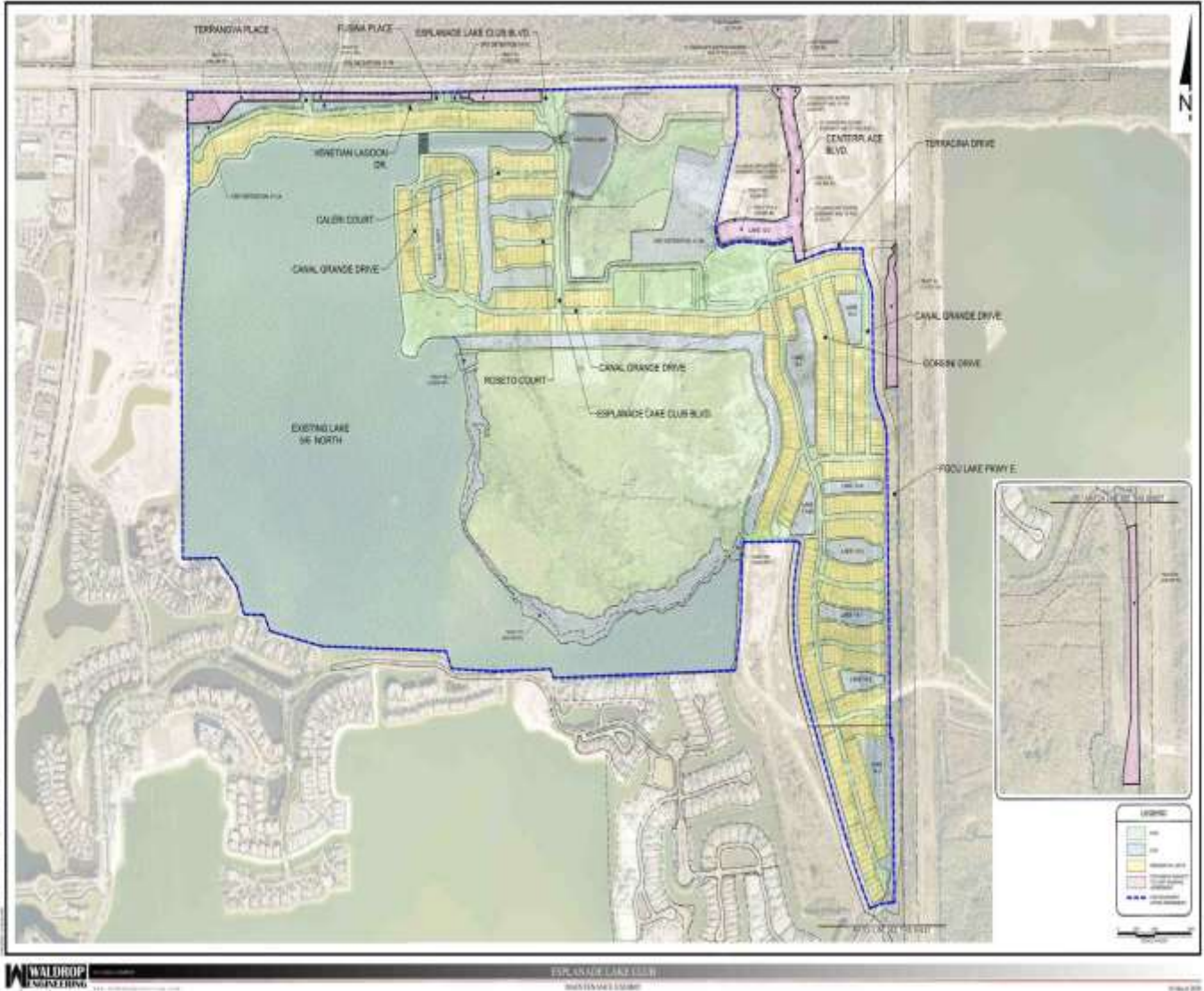
2. Lake Maintenance

- All lakes comply with minimal aquatic weeds or algae.
- The Contractor also treated lake banks for torpedo grasses and removed debris from lakes shorelines the first and third week of April.

3. Roadway

- The pothole on Center Place Blvd. were repaired.

III. LOCATION MAP



Calvin, Giordano & Associates, Inc.
EXCEPTIONAL SOLUTIONS™
 1800 Eller Drive, Suite 600 · Fort Lauderdale, FL 33316
 (phone) 954.921.7781 · (fax) 954.266.6487
 Certificate of Authorization #514

IV. DISTRICT ASSET MANAGER PHOTOS



New mulch that is needed to be install along with new planting on Center Place Blvd.



New mulch that is needed to be install along with new planting on Center Place Blvd.



Lake 12H



Pothole replaced on Center Place Blvd.



Lilly Mode Median on Center Place Blvd.

V. ASSET MANAGER'S REPORT COMPLETE

By: _____
By: Richard Freeman
District Field Manager

ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT

**Monthly Asset Manager's Report
May 2023**

Prepared For:
James Ward
District Manager

Prepared By:



Calvin, Giordano & Associates, Inc.

A SAFEbuilt[®] COMPANY

CGA Project No. 21-4271
June 1, 2023

**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. Lake Maintenance
3. Future Items

1. Landscaping

- Landscape vendor trimmed all the Non-natives, the Hollies and Brazilians that were overgrown around the palm trees on Eagle's Key.
- CDD staff will continue to work on getting irrigation concepts to provide water to Eagles Key.
- 900 new annuals were installed along Center Place Boulevard, by landscape vendor.
- FPL installed a new transformer on the west end of Center Place Blvd, adjacent areas near the transformer need restored.

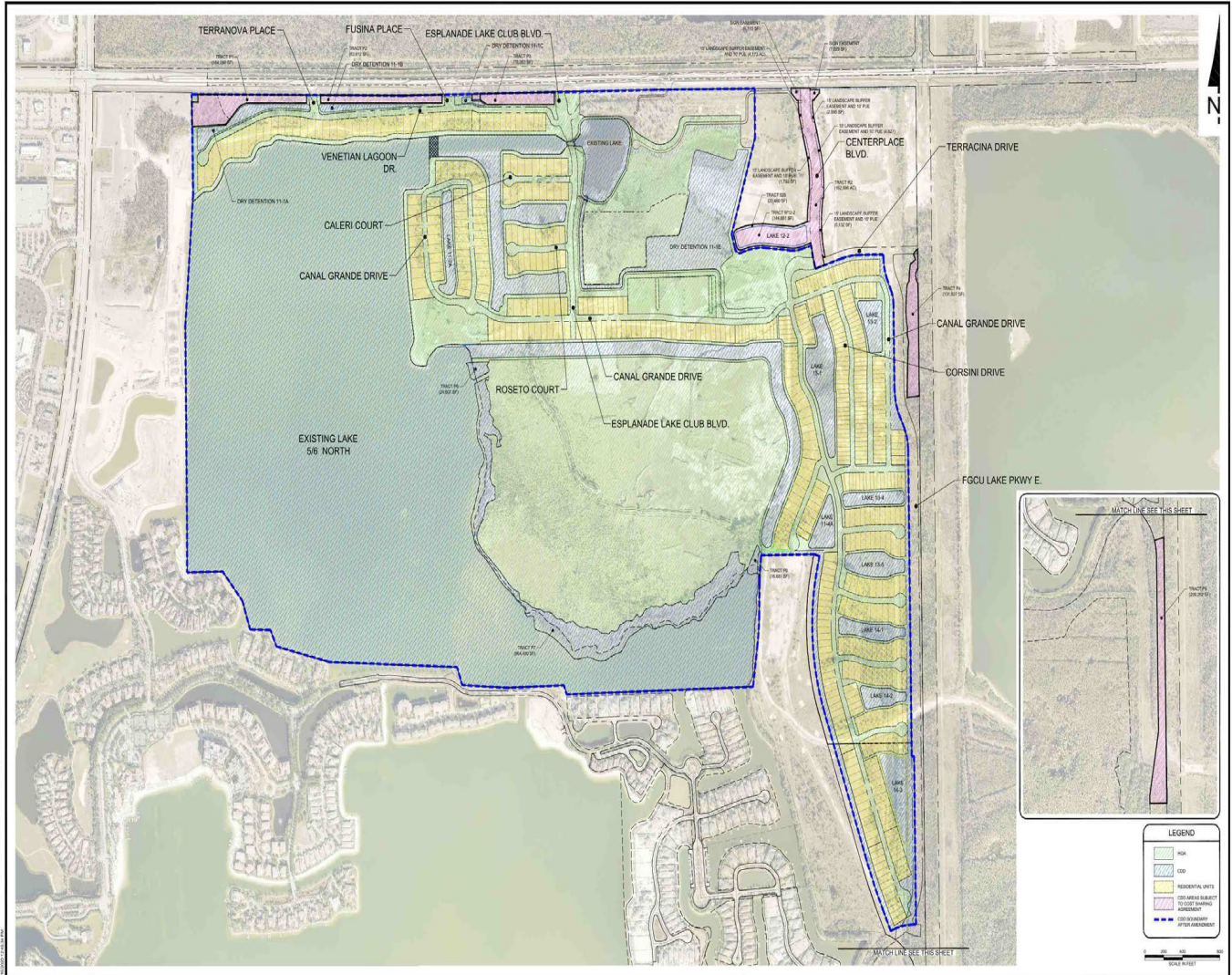
2. Lake Maintenance

- Aquatic vendor treated the rip rap by the bridge at the main entrance along grasses and weeds along the shoreline of the canals behind the homes, including the overflow channel on eastside. Selectively grasses were treated along the shoreline of Lake #1. No algae or aquatic vegetation was observed, and shoreline grasses/weeds are at minimal levels. Water levels continue to remain low.
- The five remaining lakes that have not been transferred to the CDD continue to grow unsightly cat tails and weeds and need washout repairs along the banks in select areas.

3. Future Items

- Follow up with landscape vendor on replacement plants to the second median heading south.
- Follow up with FPL on landscape restoration from installation of transformer.
- Follow up with the transfer of five remaining lakes to the CDD so staff can get the initial clean up and treatment started.

III. LOCATION MAP



WALDROP ENGINEERING
11111 W. Century Blvd., Suite 100, Fort Lauderdale, FL 33304
 www.waldropengineering.com

ESPLANADE LAKE CLUB
 MAINTENANCE EXHIBIT

16 March 2020



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 EXCEPTIONAL SOLUTIONS™
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 Certificate of Authorization #514

IV. DISTRICT ASSET MANAGER PHOTOS



New annuals installed on Center Placed Blvd.



Palm Trees that were trimmed along Eagle Key.



Palm Trees that were trimmed along Eagle Key.



Newly cut grass along Center Place Blvd.



Transformer that was installed on Center Place Blvd.



Area that needs to be restored by FPL on Center Place Blvd.



Landscape vendor trimming shrubs along Center Place Blvd.



Unsightly cattail and grasses at lakes that have not been transferred to the CDD yet.



Unsightly cattail and grasses at lakes that have not been transferred to the CDD yet.



Unsightly cattail and grasses at lakes that have not been transferred to the CDD yet.

V. ASSET MANAGER'S REPORT COMPLETE

By: _____

By: Richard Freeman

District Field Manager

ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT

**Monthly Asset Manager's Report
June 2023**

Prepared For:
James Ward
District Manager

Prepared By:



Calvin, Giordano & Associates, Inc.

A SAFEbuilt[®] COMPANY

CGA Project No. 21-4271
July 1, 2023

**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. Lake Maintenance
3. Future Items

1. Landscaping

- Sand was found at the front entrance of Center Place Boulevard off Alico Road. The landscape contractor was hired to clean up the sand and blow off the area.
- Four cabbage palms are scheduled to be installed in early July along the perimeter wall backing to the preserves off Alico Road. These palms will be replacing four dead ones.
- The landscaping that was damaged during landscape lighting installation has been replaced with new plantings.
- Cross walk signage was reinstalled on Center Place Boulevard.

2. Lake Maintenance

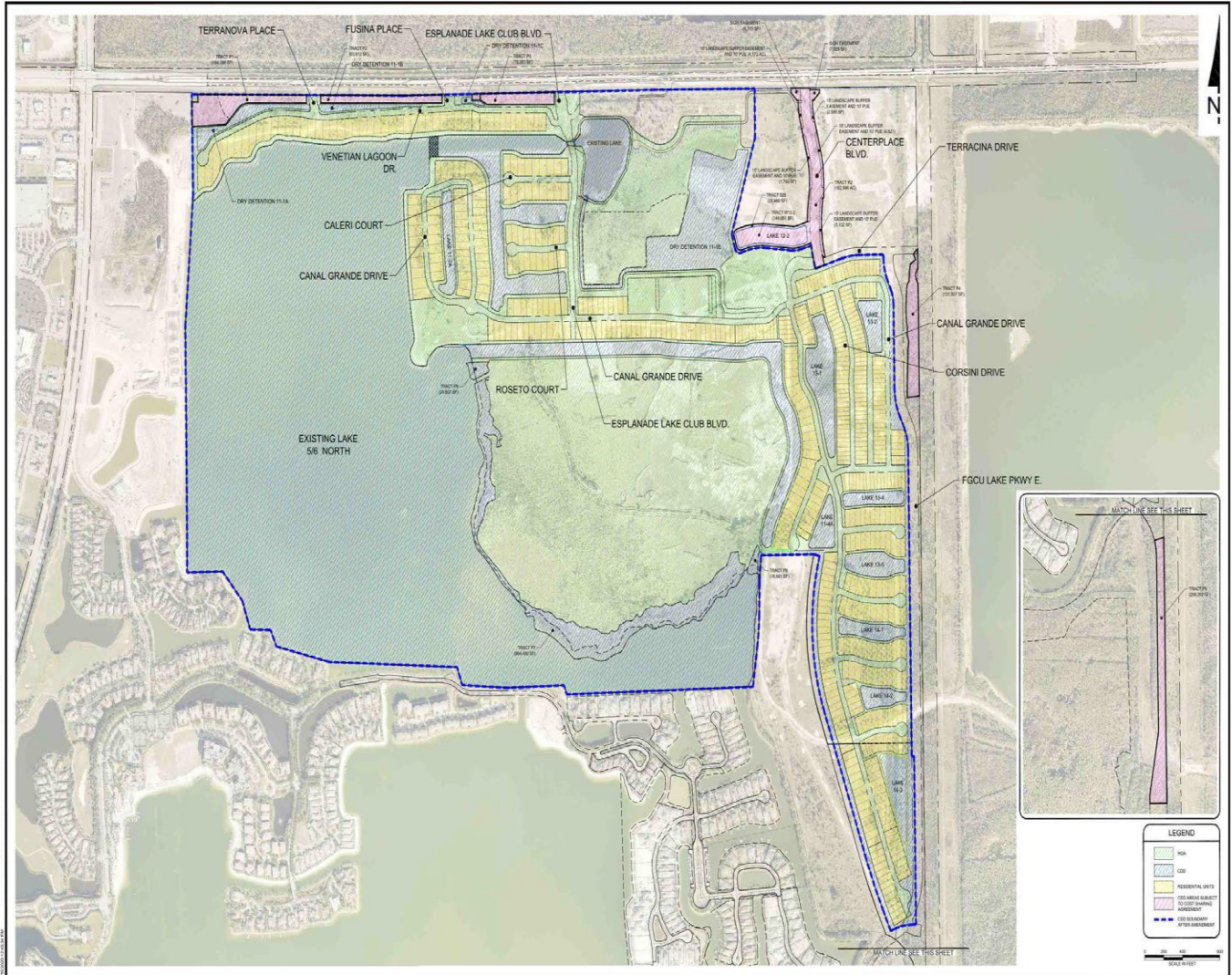
- Grasses, brush, and invasive weeds were treated along Canal #1, 2, 3, 4, Ditch, and the cove next to the entry bridge. Previous treatment for submerged vegetation in the cove was successful. The aquatic vendor treated cattails and invasive weeds in the cove by the main entrance and along the rip rap of the main lake with an airboat. They also inspected the preserve side of the main lake with the airboat, and no hydrilla were present on the preserve side.
- Midge flies were observed on the western shore by the new clubhouse and along the residential canals. A proposal was approved by the CDD staff to perform three treatments over the next month.
- The five remaining lakes that have not been turned over to the CDD continue to grow unsightly cat tails and weeds.

3. Future Items

- Follow up with FPL on restoration from installation of transformer.

- Follow up with the turnover of five remaining lakes so CDD staff can get the intel clean up and treatment completed.

III. LOCATION MAP



WALDROP ENGINEERING
 11111 Lakeshore Blvd., Suite 1000
 Fort Lauderdale, FL 33308
 www.waldropengineering.com

ESPLANADE LAKE CLUB
 MAINTENANCE EXHIBIT

16 March 2020



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IV. DISTRICT ASSET MANAGER PHOTOS



The reinstalled crosswalk sign.



Sand on Center Place Boulevard.



After sand was cleaned up on Center Place Boulevard.



Median in Center Place Boulevard before it was restored.

V. ASSET MANAGER'S REPORT COMPLETE

By: _____
By: Richard Freeman
District Field Manager

J.P. WARD AND ASSOCIATES, LLC.

2301 N.E. 37th ST
FORT LAUDERDALE FL 33308

Lee County – Community Development Districts
FLORIDA

04/15/2023

NAME OF COMMUNITY DEVELOPMENT DISTRICT	NUMBER OF REGISTERED VOTERS AS OF 04/15/2023
Miromar Lakes	1,327
Palermo	156
Esplanade Lake Club	577
Timber Creek Southwest	697

Tammy Lipa – Voice: 239-533-6329

Email: tlipa@lee.vote

Send to: James P. Ward jimward@jpwardassociates.com Phone: 954-658-4900

Cc: Cori Dissinger coridissinger@jpwardassociates.com Phone: 407-913-3545

ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - APRIL 2023

FISCAL YEAR 2023

PREPARED BY:

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

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

Esplanade Lake Club Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending April 30, 2023**

Governmental Funds									
	Debt Service Funds			Capital Projects Funds		Account Groups		Totals (Memorandum Only)	
	General Fund	Series 2019A-1	Series 2019A-2	Series 2019A-1	Series 2019A-2	General Long Term Debt	General Fixed Assets		
Assets									
Cash and Investments									
General Fund - Invested Cash	\$ 567,593	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 567,593	
Debt Service Fund									
Interest Account		-	-	-	-	-	-	-	
Sinking Account	-	-	-	-	-	-	-	-	
Reserve Account	-	432,147	114,259	-	-	-	-	546,406	
Revenue	-	924,495	91,335	-	-	-	-	1,015,829	
Prepayment Account	-	-	819,032	-	-	-	-	819,032	
General Redemption Account	-	-	-	-	-	-	-	-	
Capitalized Interest	-	-	-	-	-	-	-	-	
Retainage Account	-	-	-	-	-	-	-	-	
Construction	-	-	-	1,935	5,917,930	-	-	5,919,865	
Cost of Issuance	-	-	-	-	-	-	-	-	
Due from Other Funds									
General Fund	-	7,619	-	-	-	-	-	7,619	
Debt Service Fund(s)	-	-	-	-	-	-	-	-	
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	
Market Valuation Adjustments									
Accrued Interest Receivable	-	-	-	-	-	-	-	-	
Assessments Receivable/Deposits	-	-	-	-	-	-	-	-	
Amount Available in Debt Service Funds	-	-	-	-	-	\$2,388,886	-	2,388,886	
Amount to be Provided by Debt Service Funds	-	-	-	-	-	\$16,071,114	-	16,071,114	
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	
Total Assets	\$ 567,593	\$ 1,364,260	\$ 1,024,626	\$ 1,935	\$ 5,917,930	\$ 18,460,000	\$ -	\$ 27,336,344	

**Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending April 30, 2023**

Governmental Funds									
	Debt Service Funds			Capital Projects Funds		Account Groups		Totals (Memorandum Only)	
	General Fund	Series 2019A-1	Series 2019A-2	Series 2019A-1	Series 2019A-2	General Long Term Debt	General Fixed Assets		
Liabilities									
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Developer	-								-
Due to Other Funds									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	7,619	-	-	-	-	-	-	-	7,619
Capital Projects Fund(s)									-
Bonds Payable									-
Current Portion - Series 2019A-1	-	-	-	-	-	\$0	-	-	-
Current Portion - Series 2019A-2	-	-	-	-	-	\$0	-	-	-
Long Term - Series 2019A-1						\$14,145,000			14,145,000
Long Term - Series 2019A-2	-	-	-	-	-	\$4,315,000	-	-	4,315,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-		-	-	-
Total Liabilities	\$ 7,619	\$ -	\$ -	\$ -	\$ -	\$ 18,460,000	\$ -	\$ -	\$ 19,119,999
Fund Equity and Other Credits									
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-
Unamortized Premium/Discount on Bonds									
Series 2019A-1	-	-	-	(30,463)	-	-	-	-	(30,463)
Series 2019A-2	-	-	-	-	(15,308)	-	-	-	(15,308)
Retainage Payable					201,757				201,757
Fund Balance									
Restricted									
Beginning: October 1, 2022 (Unaudited)	-	1,056,624	298,495	(10,537)	6,773,063	-	-	-	8,117,644
Results from Current Operations	-	307,637	726,131	(158,822)	(839,825)	-	-	-	35,121
Unassigned									
Beginning: October 1, 2022 (Unaudited)	290,132	-	-	-	-	-	-	-	290,132
Results from Current Operations	269,842	-	-	-	-	-	-	-	269,842
Total Fund Equity and Other Credits	\$ 559,974	\$ 1,364,260	\$ 1,024,626	\$ 1,935	\$ 5,917,930	\$ -	\$ -	\$ -	\$ 8,868,725
Total Liabilities, Fund Equity and Other Credits	\$ 567,593	\$ 1,364,260	\$ 1,024,626	\$ 1,935	\$ 5,917,930	\$ 18,460,000	\$ -	\$ -	\$ 27,889,667

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2023

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	#DIV/0!
Interest										
Interest - General Checking	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue										
Special Assessments - On-Roll	32	5,001	126,979	285,962	116,816	2,116	4,686	541,591	\$ 532,408	102%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	N/A
Developer Contribution										
	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In										
	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 32	\$ 5,001	\$ 126,979	\$ 285,962	\$ 116,816	\$ 2,116	\$ 4,686	541,591	\$ 532,408	N/A
Expenditures and Other Uses										
Executive										
Professional Management	3,417	3,417	3,417	3,417	3,417	3,417	3,417	23,917	41,000	58%
Financial and Administrative										
Audit Services	-	-	-	-	-	4,200	-	4,200	4,200	100%
Accounting Services	2,000	2,000	2,000	2,000	2,000	2,000	2,000	14,000	24,000	58%
Assessment Roll Services	2,000	2,000	2,000	2,000	2,000	2,000	2,000	14,000	24,000	58%
Arbitrage Rebate Services	-	-	-	-	-	500	-	500	1,000	50%
Other Contractual Services										
Legal Advertising	-	-	-	-	-	-	-	-	5,000	0%
Trustee Services	-	-	-	2,956	-	-	4,031	6,988	8,250	85%
Dissemination Agent Services	417	417	417	417	417	417	417	2,917	5,000	58%
Bond Amortization Schedules	-	-	-	-	500	-	-	500	-	N/A
Property Appraiser & Tax Collector Fees	-	-	-	484	-	-	-	484	275	176%
Bank Service Fees	-	-	-	-	-	-	-	-	350	0%
Communications & Freight Services										
Postage, Freight & Messenger	13	-	-	-	28	65	22	128	150	85%

Unaudited

Prepared by:
JPWARD and Associates, LLC

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2023

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Computer Services - Website Development	-	-	-	-	-	-	-	-	1,500	0%
Insurance	-	5,988	-	-	-	-	-	5,988	5,700	105%
Printing & Binding	-	-	-	-	-	-	-	-	150	0%
Subscription & Memberships	-	175	-	-	-	-	-	175	175	100%
Legal Services										
Legal - General Counsel	-	-	-	633	990	-	-	1,623	7,500	22%
Legal - Series 2019 Bonds	-	-	-	-	-	-	-	-	-	N/A
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services										
Engineering Services	-	-	-	-	-	-	-	-	2,500	0%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	N/A
Emergency & Disaster Relief Services										
Hurricane Ian	-	-	-	5,800	-	-	-	5,800	-	N/A
Road and Street Services										
Professional Management										
Asset Management	-	-	-	-	-	-	-	-	-	N/A
Utility Services										
Electric	-	-	-	-	-	-	-	-	-	N/A
Repairs and Maintenance										
Miscellaneous Repairs	-	-	-	-	-	-	-	-	3,500	0%
Contingencies	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services										
Professional - Management	-	2,917	2,917	2,917	-	5,833	-	14,583	35,000	42%
Field Operations										
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	N/A
Utility Services	-	-	-	-	-	-	-	-	-	N/A
Electric	-	-	-	-	-	-	-	-	-	N/A

Unaudited

Prepared by:
JPWARD and Associates, LLC

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2023

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Repairs & Maintenance							2,100	2,100	-	N/A
Lake System										
Aquatic Weed Control	-	-	2,364	-	-	8,515	2,952	13,831	26,500	52%
Lake Bank Maintenance	-	-	-	-	-	4,350	-	4,350	12,000	36%
Slope Survey Monitoring	-	-	-	-	-	-	-	-	-	N/A
Water Quality Reporting	-	5,415	5,415	-	-	16,245	-	27,075	66,000	41%
Water Quality Testing	-	-	-	-	-	-	-	-	14,200	0%
Stormwater Structures	8,000	31,200	2,200	-	-	435	-	41,835	23,000	182%
Lake 5/6 Fish Stocking	-	-	-	-	-	-	-	-	40,000	0%
Wetland Preserves System										
Wetland Maintenance	-	-	-	-	-	-	-	-	24,000	0%
Permit Monitoring	-	-	-	-	-	-	-	-	15,900	0%
Contingencies	-	-	-	-	-	-	-	-	15,512	0%
Capital Outlay										
Aeration Systems	-	-	-	-	-	-	-	-	-	N/A
Littoral Shelf Plantings	-	-	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	-	-	-	-	-	-	-	-	N/A
Stormwater Structures	-	-	-	-	-	-	-	-	-	N/A
Landscaping										
Professional Services										
Asset Management	-	-	-	-	-	-	-	-	-	N/A
Utility Services										
Electric	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance										
Landscape Maintenance	-	15,778	16,645	8,160	-	40,704	5,470	86,756	89,100	97%
Tree Trimming	-	-	-	-	-	-	-	-	-	N/A
Landscape Replacements	-	-	-	-	-	-	-	-	7,000	0%
Mulch Installation	-	-	-	-	-	-	-	-	4,700	0%

Unaudited

Prepared by:
JPWARD and Associates, LLC

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2023

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Annuals	-	-	-	-	-	-	-	-	14,000	0%
Landscape Lighting	-	-	-	-	-	-	-	-	-	N/A
Irrigation System Repairs	-	-	-	-	-	-	-	-	3,000	0%
Mulch Repairs	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	8,246	0%
Reserves										
District Asset Restoration	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges	-	-	-	-	-	-	-	-	-	N/A
Discounts/Collection Fees								-	-	
Sub-Total:	15,846	69,306	37,374	28,783	9,351	88,680	22,409	271,749	532,408	51%
Total Expenditures and Other Uses:	\$ 15,846	\$ 69,306	\$ 37,374	\$ 28,783	\$ 9,351	\$ 88,680	\$ 22,409	\$ 271,749	\$ 532,408	51%
Net Increase/ (Decrease) in Fund Balance	(15,814)	(64,305)	89,605	257,179	107,465	(86,564)	(17,723)	269,842	-	
Fund Balance - Beginning	290,132	274,318	210,013	299,618	556,797	664,262	577,697	290,132	-	
Fund Balance - Ending	\$ 274,318	\$ 210,013	\$ 299,618	\$ 556,797	\$ 664,262	\$ 577,697	\$ 559,974	559,974	\$ -	

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2023

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income										
Interest Account	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	2	2	2	2	57	779	1,094	1,938	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	3	3	0	0	35	480	675	1,196	-	N/A
Capitalized Interest	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue										
Special Assessments - On-Roll	52	8,132	206,474	464,988	189,948	3,441	7,619	880,654	865,797	102%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayment 2019A-1	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfers In										
Intragovernmental Transfers In	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds										
Debt Proceeds Series 2019A-1	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 57	\$ 8,136	\$ 206,476	\$ 464,990	\$ 190,041	\$ 4,700	\$ 9,388	883,788	\$ 865,797	N/A
Expenditures and Other Uses										
Debt Service										
Principal Debt Service - Mandatory	\$ -	\$ 285,000	\$ -	\$ -	\$ -	\$ -	\$ -	285,000	\$ 285,000	100%
Principal Debt Service - Early Redemptions	-	-	-	-	-	-	-	-	\$ -	N/A
Interest Expense	-	287,875	-	-	-	-	-	287,875	\$ 571,119	50%
Operating Transfers Out (To Other Funds)	2	2	2	2	1,396	779	1,094	3,276	-	N/A
Total Expenditures and Other Uses:	\$ 2	\$ 572,877	\$ 2	\$ 2	\$ 1,396	\$ 779	\$ 1,094	576,151	\$ 856,119	N/A
Net Increase/ (Decrease) in Fund Balance	55	(564,741)	206,474	464,988	188,645	3,921	8,294	307,637	9,678	
Fund Balance - Beginning	1,056,624	1,056,679	491,938	698,412	1,163,401	1,352,045	1,355,966	1,056,624	-	
Fund Balance - Ending	\$ 1,056,679	\$ 491,938	\$ 698,412	\$ 1,163,401	\$ 1,352,045	\$ 1,355,966	\$ 1,364,260	1,364,260	\$ 9,678	

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2023

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income										
Interest Account	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	1	1	1	1	18	245	336	601	-	N/A
Prepayment Account	0	1	0	0	19	8	778	806	-	N/A
Revenue Account	-	0	-	-	0	-	-	1	-	N/A
Capitalized Interest	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue										
Special Assessments - On-Roll	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off-Roll	203,122	-	-	-	-	-	91,334	294,456	364,622	81%
Special Assessments - Prepayment 2019A-2	-	-	131,832	-	-	792,158	-	923,991	-	N/A
Intragovernmental Transfers In										
Debt Proceeds	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds Series 2019A-2	-	-	-	-	1,339	-	-	1,339	-	N/A
Total Revenue and Other Sources:	\$ 203,123	\$ 2	\$ 131,833	\$ 1	\$ 1,375	\$ 792,411	\$ 92,448	1,221,193	\$ 364,622	N/A
Expenditures and Other Uses										
Debt Service										
Principal Debt Service - Mandatory	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	110,000	\$ 110,000	100%
Principal Debt Service - Early Redemptions	\$ -	\$ 155,000	\$ -	\$ -	\$ 135,000	\$ -	\$ -	290,000	\$ -	N/A
Interest Expense	\$ -	\$ 93,122	\$ -	\$ -	\$ 1,339	\$ -	\$ -	94,461	\$ 254,622	37%
Operating Transfers Out (To Other Funds)	\$ 1	1	1	1	18	245	336	601	-	N/A
Total Expenditures and Other Uses:	\$ 1	\$ 358,122	\$ 1	\$ 1	\$ 136,357	\$ 245	\$ 336	495,062	\$ 364,622	N/A
Net Increase/ (Decrease) in Fund Balance	203,122	(358,121)	131,832	0	(134,982)	792,166	92,112	726,131	-	
Fund Balance - Beginning	298,495	501,617	143,496	275,329	275,329	140,347	932,513	298,495	-	
Fund Balance - Ending	\$ 501,617	\$ 143,496	\$ 275,329	\$ 275,329	\$ 140,347	\$ 932,513	\$ 1,024,626	1,024,626	\$ -	

Esplanade Lake Club Community Development District
Capital Project Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2023

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Interest Income									
Construction Account	1	1	1	0	-	0	2	5	-
Cost of Issuance	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-
Debt Proceeds									
Debt Proceeds Series 2019A-1	-	-	-	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	2	2	2	2	57	779	1,094	1,938	-
Total Revenue and Other Sources:	\$ 2	\$ 3	\$ 2	\$ 2	\$ 57	\$ 779	\$ 1,096	\$ 1,942	\$ -
Expenditures and Other Uses									
Executive									
Professional Management	-	-	-	-	-	-	-	\$ -	\$ -
Other Contractual Services									
Trustee Services	-	-	-	-	-	-	-	\$ -	\$ -
Printing & Binding									
	-	-	-	-	-	-	-	\$ -	\$ -
Legal Services									
Legal - Series 2019	-	-	-	-	-	-	-	\$ -	\$ -
Capital Outlay									
Water-Sewer Combination-Construction	-	-	-	-	-	-	-	\$ -	\$ -
Stormwater Mgmt-Construction	-	-	133,803	-	-	-	-	\$ 133,803	\$ -
Engineering Services	-	-	-	-	-	-	-	\$ -	\$ -
Other Physical Environment	-	-	-	-	-	-	-	\$ -	\$ -
Road Improvements	-	-	26,961	-	-	-	-	\$ 26,961	\$ -
Underwriters Discount									
Series 2019A-1	-	-	-	-	-	-	-	\$ -	\$ -
Cost of Issuance									
Series 2019A-1	-	-	-	-	-	-	-	\$ -	\$ -
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 160,764	\$ -	\$ -	\$ -	\$ -	\$ 160,764	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ 2	\$ 3	\$ (160,762)	\$ 2	\$ 57	\$ 779	\$ 1,096	\$ (158,822)	-
Fund Balance - Beginning	\$ (10,537)	\$ (10,535)	\$ (10,532)	\$ (171,294)	\$ (171,292)	\$ (171,235)	\$ (170,456)	(10,537)	-
Fund Balance - Ending	\$ (10,535)	\$ (10,532)	\$ (171,294)	\$ (171,292)	\$ (171,235)	\$ (170,456)	\$ (169,360)	\$ (169,360)	\$ -

**Esplanade Lake Club Community Development District
Capital Project Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2023**

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Interest Income									
Construction Account	28	29	28	27	782	10,621	14,942	26,457	-
Cost of Issuance	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-
Debt Proceeds									
Debt Proceeds Series 2019A-2	-	-	-	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	1	1	1	1	18	245	336	601	-
Total Revenue and Other Sources:	\$ 28	\$ 29	\$ 28	\$ 28	\$ 800	\$ 10,866	\$ 15,278	\$ 27,057	\$ -
Expenditures and Other Uses									
Executive									
Professional Management	-	-	-	-	-	-	-	\$ -	\$ -
Other Contractual Services									
Trustee Services	-	-	-	-	-	-	-	\$ -	\$ -
Printing & Binding									
Printing & Binding	-	-	-	-	-	-	-	\$ -	\$ -
Legal Services									
Legal - Series 2019	-	-	-	-	-	-	-	\$ -	\$ -
Capital Outlay									
Water-Sewer Combination-Construction	-	-	-	-	-	-	-	\$ -	\$ -
Stormwater Mgmt-Construction	-	-	721,502	-	-	-	-	\$ 721,502	\$ -
Engineering Services	-	-	-	-	-	-	-	\$ -	\$ -
Other Physical Environment	-	-	-	-	-	-	-	\$ -	\$ -
Road Improvements	-	-	145,381	-	-	-	-	\$ 145,381	\$ -
Underwriters Discount									
Series 2019A-2	-	-	-	-	-	-	-	\$ -	\$ -
Cost of Issuance									
Series 2019A-2	-	-	-	-	-	-	-	\$ -	\$ -
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 866,882	\$ -	\$ -	\$ -	\$ -	\$ 866,882	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ 28	\$ 29	\$ (866,854)	\$ 28	\$ 800	\$ 10,866	\$ 15,278	\$ (839,825)	-
Fund Balance - Beginning	\$ 6,773,063	\$ 6,773,092	\$ 6,773,121	\$ 5,906,267	\$ 5,906,295	\$ 5,907,095	\$ 5,917,961	6,773,063	-
Fund Balance - Ending	\$ 6,773,092	\$ 6,773,121	\$ 5,906,267	\$ 5,906,295	\$ 5,907,095	\$ 5,917,961	\$ 5,933,238	\$ 5,933,238	\$ -

ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - MAY 2023

FISCAL YEAR 2023

PREPARED BY:

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

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

Esplanade Lake Club Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending May 31, 2023**

Governmental Funds									
	Debt Service Funds			Capital Projects Funds		Account Groups		Totals (Memorandum Only)	
	General Fund	Series 2019A-1	Series 2019A-2	Series 2019A-1	Series 2019A-2	General Long Term Debt	General Fixed Assets		
Assets									
Cash and Investments									
General Fund - Invested Cash	\$ 466,527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 466,527
Debt Service Fund									
Interest Account		-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-
Reserve Account	-	432,147	114,259	-	-	-	-	-	546,406
Revenue	-	651,280	4,085	-	-	-	-	-	655,364
Prepayment Account	-	-	139,063	-	-	-	-	-	139,063
General Redemption Account	-	-	-	-	-	-	-	-	-
Capitalized Interest	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	4,071,723	-	-	-	4,071,723
Cost of Issuance	-	-	-	-	-	-	-	-	-
Due from Other Funds									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-
Market Valuation Adjustments									
Accrued Interest Receivable	-	-	-	-	-	-	-	-	-
Assessments Receivable/Deposits	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	\$1,340,834	-	-	1,340,834
Amount to be Provided by Debt Service Funds	-	-	-	-	-	\$17,119,166	-	-	17,119,166
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-
Total Assets	\$ 466,527	\$ 1,083,427	\$ 257,407	\$ -	\$ 4,071,723	\$ 18,460,000	\$ -	\$ -	\$ 24,339,083

Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending May 31, 2023

Governmental Funds									
	Debt Service Funds			Capital Projects Funds		Account Groups		Totals (Memorandum Only)	
	General Fund	Series 2019A-1	Series 2019A-2	Series 2019A-1	Series 2019A-2	General Long Term Debt	General Fixed Assets		
Liabilities									
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Developer	-								-
Due to Other Funds									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-
Bonds Payable									
Current Portion - Series 2019A-1	-	-	-	-	-	\$0	-	-	-
Current Portion - Series 2019A-2	-	-	-	-	-	\$0	-	-	-
Long Term - Series 2019A-1	-	-	-	-	-	\$14,145,000	-	-	14,145,000
Long Term - Series 2019A-2	-	-	-	-	-	\$3,495,000	-	-	3,495,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,460,000	\$ -	\$ -	\$ 19,119,999
Fund Equity and Other Credits									
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-
Unamortized Premium/Discount on Bonds									
Series 2019A-1	-	-	-	(30,463)	-	-	-	-	(30,463)
Series 2019A-2	-	-	-	-	(15,308)	-	-	-	(15,308)
Retainage Payable				201,757					201,757
Fund Balance									
Restricted									
Beginning: October 1, 2022 (Unaudited)	-	1,056,624	298,495	(10,537)	6,773,063	-	-	-	8,117,644
Results from Current Operations	-	26,803	(41,088)	(160,757)	(2,686,032)	-	-	-	(2,861,074)
Unassigned									
Beginning: October 1, 2022 (Unaudited)	290,132	-	-	-	-	-	-	-	290,132
Results from Current Operations	176,395	-	-	-	-	-	-	-	176,395
Total Fund Equity and Other Credits	\$ 466,527	\$ 1,083,427	\$ 257,407	\$ -	\$ 4,071,723	\$ -	\$ -	\$ -	\$ 5,879,083
Total Liabilities, Fund Equity and Other Credits	\$ 466,527	\$ 1,083,427	\$ 257,407	\$ -	\$ 4,071,723	\$ 18,460,000	\$ -	\$ -	\$ 27,889,667

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2023

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	#DIV/0!
Interest											
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue											
Special Assessments - On-Roll	32	5,001	126,979	285,962	116,816	2,116	4,686	-	541,591	\$ 532,408	102%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	N/A
Developer Contribution	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 32	\$ 5,001	\$ 126,979	\$ 285,962	\$ 116,816	\$ 2,116	\$ 4,686	\$ -	541,591	\$ 532,408	N/A
Expenditures and Other Uses											
Executive											
Professional Management	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	27,333	41,000	67%
Financial and Administrative											
Audit Services	-	-	-	-	-	4,200	-	-	4,200	4,200	100%
Accounting Services	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	16,000	24,000	67%
Assessment Roll Services	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	16,000	24,000	67%
Arbitrage Rebate Services	-	-	-	-	-	500	-	-	500	1,000	50%
Other Contractual Services											
Legal Advertising	-	-	-	-	-	-	-	-	-	5,000	0%
Trustee Services	-	-	-	2,956	-	-	4,031	-	6,988	8,250	85%
Dissemination Agent Services	417	417	417	417	417	417	417	417	3,333	5,000	67%
Bond Amortization Schedules	-	-	-	-	500	-	-	500	1,000	-	N/A
Property Appraiser & Tax Collector Fees	-	-	-	484	-	-	-	-	484	275	176%
Bank Service Fees	-	-	-	-	-	-	-	115	115	350	33%
Communications & Freight Services											
Postage, Freight & Messenger	13	-	-	-	28	65	22	-	128	150	85%
Computer Services - Website Development	-	-	-	-	-	-	-	-	-	1,500	0%

**Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2023**

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Insurance	-	5,988	-	-	-	-	-	-	5,988	5,700	105%
Printing & Binding	-	-	-	-	-	-	-	-	-	150	0%
Subscription & Memberships	-	175	-	-	-	-	-	-	175	175	100%
Legal Services											
Legal - General Counsel	-	-	-	633	990	-	-	3,248	4,870	7,500	65%
Legal - Series 2019 Bonds	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Boundary Amendment	-	-	-	-	-	-	-	1,465	1,465	-	N/A
Other General Government Services											
Engineering Services	-	-	-	-	-	-	-	-	-	2,500	0%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	N/A
Emergency & Disaster Relief Services											
Hurricane Ian	-	-	-	5,800	-	-	-	-	5,800	-	N/A
Road and Street Services											
Professional Management											
Asset Management	-	-	-	-	-	-	-	-	-	-	N/A
Utility Services											
Electric	-	-	-	-	-	-	-	-	-	-	N/A
Repairs and Maintenance											
Miscellaneous Repairs	-	-	-	-	-	-	-	-	-	3,500	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services											
Professional - Management	-	2,917	2,917	2,917	-	5,833	-	5,833	20,417	35,000	58%
Field Operations											
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	-	N/A
Utility Services	-	-	-	-	-	-	-	-	-	-	N/A
Electric	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance							2,100		2,100	-	N/A
Lake System											

**Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2023**

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Aquatic Weed Control	-	-	2,364	-	-	8,515	2,952	4,728	18,559	26,500	70%
Lake Bank Maintenance	-	-	-	-	-	4,350	-	-	4,350	12,000	36%
Slope Survey Monitoring	-	-	-	-	-	-	-	-	-	-	N/A
Water Quality Reporting	-	5,415	5,415	-	-	16,245	-	16,245	43,320	66,000	66%
Water Quality Testing	-	-	-	-	-	-	-	13,974	13,974	14,200	98%
Stormwater Structures	8,000	31,200	2,200	-	-	435	-	-	41,835	23,000	182%
Lake 5/6 Fish Stocking	-	-	-	-	-	-	-	-	-	40,000	0%
Wetland Preserves System											
Wetland Maintenance	-	-	-	-	-	-	-	19,516	19,516.00	24,000	81%
Permit Monitoring	-	-	-	-	-	-	-	-	-	15,900	0%
Contingencies	-	-	-	-	-	-	-	-	-	15,512	0%
Capital Outlay											
Aeration Systems	-	-	-	-	-	-	-	-	-	-	N/A
Littoral Shelf Plantings	-	-	-	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Structures	-	-	-	-	-	-	-	-	-	-	N/A
Landscaping											
Professional Services											
Asset Management	-	-	-	-	-	-	-	-	-	-	N/A
Utility Services											
Electric	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance											
Landscape Maintenance	-	15,778	16,645	8,160	-	40,704	5,470	19,990	106,746	89,100	120%
Tree Trimming	-	-	-	-	-	-	-	-	-	-	N/A
Landscape Replacements	-	-	-	-	-	-	-	-	-	7,000	0%
Mulch Installation	-	-	-	-	-	-	-	-	-	4,700	0%
Annuals	-	-	-	-	-	-	-	-	-	14,000	0%
Landscape Lighting	-	-	-	-	-	-	-	-	-	-	N/A
Irrigation System Repairs	-	-	-	-	-	-	-	-	-	3,000	0%
Mulch Repairs	-	-	-	-	-	-	-	-	-	-	N/A

**Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2023**

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Contingencies	-	-	-	-	-	-	-	-	-	8,246	0%
Reserves											
District Asset Restoration	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges											
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	15,846	69,306	37,374	28,783	9,351	88,680	22,409	93,447	365,196	532,408	69%
Total Expenditures and Other Uses:	\$ 15,846	\$ 69,306	\$ 37,374	\$ 28,783	\$ 9,351	\$ 88,680	\$ 22,409	\$ 93,447	\$ 365,196	\$ 532,408	69%
Net Increase/ (Decrease) in Fund Balance	(15,814)	(64,305)	89,605	257,179	107,465	(86,564)	(17,723)	(93,447)	176,395	-	
Fund Balance - Beginning	290,132	274,318	210,013	299,618	556,797	664,262	577,697	559,974	290,132	-	
Fund Balance - Ending	\$ 274,318	\$ 210,013	\$ 299,618	\$ 556,797	\$ 664,262	\$ 577,697	\$ 559,974	\$ 466,527	466,527	\$ -	

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2023

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income											
Interest Account	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	2	2	2	2	57	779	1,094	1,312	3,249	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	3	3	0	0	35	480	675	2,410	3,606	-	N/A
Capitalized Interest	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue											
Special Assessments - On-Roll	52	8,132	206,474	464,988	189,948	3,441	7,619	-	880,654	865,797	102%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayment 2019A-1	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfers In											
-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds											
Debt Proceeds Series 2019A-1	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 57	\$ 8,136	\$ 206,476	\$ 464,990	\$ 190,041	\$ 4,700	\$ 9,388	\$ 3,722	887,510	\$ 865,797	N/A
Expenditures and Other Uses											
Debt Service											
Principal Debt Service - Mandatory	\$ -	\$ 285,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	285,000	\$ 285,000	100%
Principal Debt Service - Early Redemptions	-	-	-	-	-	-	-	-	-	\$ -	N/A
Interest Expense	-	287,875	-	-	-	-	-	283,244	571,119	\$ 571,119	100%
Operating Transfers Out (To Other Funds)	2	2	2	2	1,396	779	1,094	1,312	4,588	-	N/A
Total Expenditures and Other Uses:	\$ 2	\$ 572,877	\$ 2	\$ 2	\$ 1,396	\$ 779	\$ 1,094	\$ 284,556	860,707	\$ 856,119	N/A
Net Increase/ (Decrease) in Fund Balance	55	(564,741)	206,474	464,988	188,645	3,921	8,294	(280,834)	26,803	9,678	
Fund Balance - Beginning	1,056,624	1,056,679	491,938	698,412	1,163,401	1,352,045	1,355,966	1,364,260	1,056,624	-	
Fund Balance - Ending	\$ 1,056,679	\$ 491,938	\$ 698,412	\$ 1,163,401	\$ 1,352,045	\$ 1,355,966	\$ 1,364,260	\$ 1,083,427	1,083,427	\$ 9,678	

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2023

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income											
Interest Account	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	1	1	1	1	18	245	336	347	948	-	N/A
Prepayment Account	0	1	0	0	19	8	778	37,244	38,050	-	N/A
Revenue Account	-	0	-	-	0	-	-	65	65	-	N/A
Capitalized Interest	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue											
Special Assessments - On-Roll	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off-Roll	203,122	-	-	-	-	-	91,334	-	294,456	364,622	81%
Special Assessments - Prepayment 2019A-2	-	-	131,832	-	-	792,158	-	101,041	1,025,031	-	N/A
Intragovernmental Transfers In											
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds Series 2019A-2	-	-	-	-	1,339	-	-	-	1,339	-	N/A
Total Revenue and Other Sources:	\$ 203,123	\$ 2	\$ 131,833	\$ 1	\$ 1,375	\$ 792,411	\$ 92,448	\$ 138,697	1,359,889	\$ 364,622	N/A
Expenditures and Other Uses											
Debt Service											
Principal Debt Service - Mandatory	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	110,000	\$ 110,000	100%
Principal Debt Service - Early Redemptions	\$ -	\$ 155,000	\$ -	\$ -	\$ 135,000	\$ -	\$ -	\$ 820,000	1,110,000	\$ -	N/A
Interest Expense	\$ -	\$ 93,122	\$ -	\$ -	\$ 1,339	\$ -	\$ -	\$ 85,569	180,030	\$ 254,622	71%
Operating Transfers Out (To Other Funds)	\$ 1	1	1	1	18	245	336	347	948	-	N/A
Total Expenditures and Other Uses:	\$ 1	\$ 358,122	\$ 1	\$ 1	\$ 136,357	\$ 245	\$ 336	\$ 905,916	1,400,977	\$ 364,622	N/A
Net Increase/ (Decrease) in Fund Balance	203,122	(358,121)	131,832	0	(134,982)	792,166	92,112	(767,219)	(41,088)	-	
Fund Balance - Beginning	298,495	501,617	143,496	275,329	275,329	140,347	932,513	1,024,626	298,495	-	
Fund Balance - Ending	\$ 501,617	\$ 143,496	\$ 275,329	\$ 275,329	\$ 140,347	\$ 932,513	\$ 1,024,626	\$ 257,407	257,407	\$ -	

Esplanade Lake Club Community Development District
Capital Project Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2023

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Interest Income										
Construction Account	1	1	1	0	-	0	2	6	10	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-
Debt Proceeds										
Debt Proceeds Series 2019A-1	-	-	-	-	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	2	2	2	2	57	779	1,094	1,312	3,249	-
Total Revenue and Other Sources:	\$ 2	\$ 3	\$ 2	\$ 2	\$ 57	\$ 779	\$ 1,096	\$ 1,317	\$ 3,260	\$ -
Expenditures and Other Uses										
Executive										
Professional Management	-	-	-	-	-	-	-	-	\$ -	\$ -
Other Contractual Services										
Trustee Services	-	-	-	-	-	-	-	-	\$ -	\$ -
Printing & Binding										
	-	-	-	-	-	-	-	-	\$ -	\$ -
Legal Services										
Legal - Series 2019	-	-	-	-	-	-	-	-	\$ -	\$ -
Capital Outlay										
Water-Sewer Combination-Construction	-	-	-	-	-	-	-	3,252	\$ 3,252	\$ -
Stormwater Mgmt-Construction	-	-	133,803	-	-	-	-	-	\$ 133,803	\$ -
Engineering Services	-	-	-	-	-	-	-	-	\$ -	\$ -
Other Physical Environment	-	-	-	-	-	-	-	-	\$ -	\$ -
Road Improvements	-	-	26,961	-	-	-	-	-	\$ 26,961	\$ -
Underwriters Discount										
Series 2019A-1	-	-	-	-	-	-	-	-	\$ -	\$ -
Cost of Issuance										
Series 2019A-1	-	-	-	-	-	-	-	-	\$ -	\$ -
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 160,764	\$ -	\$ -	\$ -	\$ -	\$ 3,252	\$ 164,017	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ 2	\$ 3	\$ (160,762)	\$ 2	\$ 57	\$ 779	\$ 1,096	\$ (1,935)	\$ (160,757)	-
Fund Balance - Beginning	\$ (10,537)	\$ (10,535)	\$ (10,532)	\$ (171,294)	\$ (171,292)	\$ (171,235)	\$ (170,456)	\$ (169,360)	\$ (10,537)	-
Fund Balance - Ending	\$ (10,535)	\$ (10,532)	\$ (171,294)	\$ (171,292)	\$ (171,235)	\$ (170,456)	\$ (169,360)	\$ (171,294)	\$ (171,294)	\$ -

Esplanade Lake Club Community Development District
Capital Project Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2023

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Interest Income										
Construction Account	28	29	28	27	782	10,621	14,942	17,960	44,417	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-
Debt Proceeds										
Debt Proceeds Series 2019A-2	-	-	-	-	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	1	1	1	1	18	245	336	347	948	-
Total Revenue and Other Sources:	\$ 28	\$ 29	\$ 28	\$ 28	\$ 800	\$ 10,866	\$ 15,278	\$ 18,307	\$ 45,364	\$ -
Expenditures and Other Uses										
Executive										
Professional Management	-	-	-	-	-	-	-	-	\$ -	\$ -
Other Contractual Services										
Trustee Services	-	-	-	-	-	-	-	-	\$ -	\$ -
Printing & Binding										
	-	-	-	-	-	-	-	-	\$ -	\$ -
Legal Services										
Legal - Series 2019	-	-	-	-	-	-	-	-	\$ -	\$ -
Capital Outlay										
Water-Sewer Combination-Construction	-	-	-	-	-	-	-	1,864,514	\$ 1,864,514	\$ -
Stormwater Mgmt-Construction	-	-	721,502	-	-	-	-	-	\$ 721,502	\$ -
Engineering Services	-	-	-	-	-	-	-	-	\$ -	\$ -
Other Physical Environment	-	-	-	-	-	-	-	-	\$ -	\$ -
Road Improvements	-	-	145,381	-	-	-	-	-	\$ 145,381	\$ -
Underwriters Discount										
Series 2019A-2	-	-	-	-	-	-	-	-	\$ -	\$ -
Cost of Issuance										
Series 2019A-2	-	-	-	-	-	-	-	-	\$ -	\$ -
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 866,882	\$ -	\$ -	\$ -	\$ -	\$ 1,864,514	\$ 2,731,397	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ 28	\$ 29	\$ (866,854)	\$ 28	\$ 800	\$ 10,866	\$ 15,278	\$ (1,846,208)	\$ (2,686,032)	-
Fund Balance - Beginning	\$ 6,773,063	\$ 6,773,092	\$ 6,773,121	\$ 5,906,267	\$ 5,906,295	\$ 5,907,095	\$ 5,917,961	\$ 5,933,238	6,773,063	-
Fund Balance - Ending	\$ 6,773,092	\$ 6,773,121	\$ 5,906,267	\$ 5,906,295	\$ 5,907,095	\$ 5,917,961	\$ 5,933,238	\$ 4,087,031	\$ 4,087,031	\$ -

ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JUNE 2023

FISCAL YEAR 2023

PREPARED BY:

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

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

Esplanade Lake Club Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending June 30, 2023**

Governmental Funds									
	Debt Service Funds			Capital Projects Funds		Account Groups		Totals (Memorandum Only)	
	General Fund	Series 2019A-1	Series 2019A-2	Series 2019A-1	Series 2019A-2	General Long Term Debt	General Fixed Assets		
Assets									
Cash and Investments									
General Fund - Invested Cash	\$ 442,836	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 442,836	
Debt Service Fund									
Interest Account		-	-	-	-	-	-	-	
Sinking Account	-	-	-	-	-	-	-	-	
Reserve Account	-	432,147	106,256	-	-	-	-	538,403	
Revenue	-	653,320	4,097	-	-	-	-	657,418	
Prepayment Account	-	-	206,989	-	-	-	-	206,989	
General Redemption Account	-	-	-	-	-	-	-	-	
Capitalized Interest	-	-	-	-	-	-	-	-	
Retainage Account	-	-	-	-	-	-	-	-	
Construction	-	-	-	1,358	4,085,064	-	-	4,086,422	
Cost of Issuance	-	-	-	-	-	-	-	-	
Due from Other Funds									
General Fund	-	1,074	-	-	-	-	-	1,074	
Debt Service Fund(s)	-	-	-	-	-	-	-	-	
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	
Market Valuation Adjustments									
Accrued Interest Receivable	-	-	-	-	-	-	-	-	
Assessments Receivable/Deposits	-	-	-	-	-	-	-	-	
Amount Available in Debt Service Funds	-	-	-	-	-	\$1,403,884	-	1,403,884	
Amount to be Provided by Debt Service Funds	-	-	-	-	-	\$17,056,116	-	17,056,116	
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	
Total Assets	\$ 442,836	\$ 1,086,541	\$ 317,343	\$ 1,358	\$ 4,085,064	\$ 18,460,000	\$ -	\$ 24,393,142	

Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending June 30, 2023

Governmental Funds									
	Debt Service Funds			Capital Projects Funds		Account Groups		Totals (Memorandum Only)	
	General Fund	Series 2019A-1	Series 2019A-2	Series 2019A-1	Series 2019A-2	General Long Term Debt	General Fixed Assets		
Liabilities									
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Developer	-								-
Due to Other Funds									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	1,074	-	-	-	-	-	-	-	1,074
Capital Projects Fund(s)									-
Bonds Payable									-
Current Portion - Series 2019A-1	-	-	-	-	-	\$0	-	-	-
Current Portion - Series 2019A-2	-	-	-	-	-	\$0	-	-	-
Long Term - Series 2019A-1						\$14,145,000			14,145,000
Long Term - Series 2019A-2	-	-	-	-	-	\$3,495,000	-	-	3,495,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-		-	-	-
Total Liabilities	\$ 1,074	\$ -	\$ -	\$ -	\$ -	\$ 18,460,000	\$ -	\$ -	\$ 19,119,999
Fund Equity and Other Credits									
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-
Unamortized Premium/Discount on Bonds									
Series 2019A-1	-	-	-	(30,463)	-	-	-	-	(30,463)
Series 2019A-2	-	-	-	-	(15,308)	-	-	-	(15,308)
Retainage Payable					201,757				201,757
Fund Balance									
Restricted									
Beginning: October 1, 2022 (Unaudited)	-	1,056,624	298,495	(10,537)	6,773,063	-	-	-	8,117,644
Results from Current Operations	-	29,917	18,848	(159,399)	(2,672,691)	-	-	-	(2,783,324)
Unassigned									
Beginning: October 1, 2022 (Unaudited)	290,132	-	-	-	-	-	-	-	290,132
Results from Current Operations	151,630	-	-	-	-	-	-	-	151,630
Total Fund Equity and Other Credits	\$ 441,762	\$ 1,086,541	\$ 317,343	\$ 1,358	\$ 4,085,064	\$ -	\$ -	\$ -	\$ 5,932,068
Total Liabilities, Fund Equity and Other Credits	\$ 442,836	\$ 1,086,541	\$ 317,343	\$ 1,358	\$ 4,085,064	\$ 18,460,000	\$ -	\$ -	\$ 27,889,667

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2023

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	#DIV/0!
Interest												
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue												
Special Assessments - On-Roll	32	5,001	126,979	285,962	116,816	2,116	4,686	-	660	542,252	\$ 532,408	102%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Developer Contribution	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 32	\$ 5,001	\$ 126,979	\$ 285,962	\$ 116,816	\$ 2,116	\$ 4,686	\$ -	\$ 660	542,252	\$ 532,408	N/A
Expenditures and Other Uses												
Executive												
Professional Management	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	30,750	41,000	75%
Financial and Administrative												
Audit Services	-	-	-	-	-	4,200	-	-	-	4,200	4,200	100%
Accounting Services	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	18,000	24,000	75%
Assessment Roll Services	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	18,000	24,000	75%
Arbitrage Rebate Services	-	-	-	-	-	500	-	-	-	500	1,000	50%
Other Contractual Services												
Legal Advertising	-	-	-	-	-	-	-	-	-	-	5,000	0%
Trustee Services	-	-	-	2,956	-	-	4,031	-	-	6,988	8,250	85%
Dissemination Agent Services	417	417	417	417	417	417	417	417	417	3,750	5,000	75%
Bond Amortization Schedules	-	-	-	-	500	-	-	500	-	1,000	-	N/A
Property Appraiser & Tax Collector Fees	-	-	-	484	-	-	-	-	-	484	275	176%
Bank Service Fees	-	-	-	-	-	-	-	115	-	115	350	33%
Communications & Freight Services												
Postage, Freight & Messenger	13	-	-	-	28	65	22	-	52	180	150	120%
Computer Services - Website Development												
Insurance	-	5,988	-	-	-	-	-	-	-	5,988	5,700	105%
Printing & Binding	-	-	-	-	-	-	-	-	1,593	1,593	150	1062%
Subscription & Memberships	-	175	-	-	-	-	-	-	-	175	175	100%

Prepared by:

JPWARD and Associates, LLC

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2023

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Legal Services												
Legal - General Counsel	-	-	-	633	990	-	-	3,248	3,845	8,715	7,500	116%
Legal - Series 2019 Bonds	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Boundary Amendment	-	-	-	-	-	-	-	1,465	-	1,465	-	N/A
Other General Government Services												
Engineering Services	-	-	-	-	-	-	-	-	-	-	2,500	0%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	N/A
Emergency & Disaster Relief Services												
Hurricane Ian	-	-	-	5,800	-	-	-	-	-	5,800	-	N/A
Road and Street Services												
Professional Management												
Asset Management	-	-	-	-	-	-	-	-	-	-	-	N/A
Utility Services												
Electric	-	-	-	-	-	-	-	-	-	-	-	N/A
Repairs and Maintenance												
Miscellaneous Repairs	-	-	-	-	-	-	-	-	-	-	3,500	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services												
Professional - Management	-	2,917	2,917	2,917	-	5,833	-	5,833	2,917	23,333	35,000	67%
Field Operations												
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	-	-	N/A
Utility Services	-	-	-	-	-	-	-	-	-	-	-	N/A
Electric	-	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance							2,100			2,100	-	N/A
Lake System												
Aquatic Weed Control	-	-	2,364	-	-	8,515	2,952	4,728	-	18,559	26,500	70%
Lake Bank Maintenance	-	-	-	-	-	4,350	-	-	-	4,350	12,000	36%
Slope Survey Monitoring	-	-	-	-	-	-	-	-	-	-	-	N/A
Water Quality Reporting	-	5,415	5,415	-	-	16,245	-	16,245	-	43,320	66,000	66%
Water Quality Testing	-	-	-	-	-	-	-	13,974	-	13,974	14,200	98%

**Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2023**

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Stormwater Structures	8,000	31,200	2,200	-	-	435	-	-	416	42,251	23,000	184%
Lake 5/6 Fish Stocking	-	-	-	-	-	-	-	-	-	-	40,000	0%
Wetland Preserves System												
Wetland Maintenance	-	-	-	-	-	-	-	19,516	-	19,516.00	24,000	81%
Permit Monitoring	-	-	-	-	-	-	-	-	-	-	15,900	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	15,512	0%
Capital Outlay												
Aeration Systems	-	-	-	-	-	-	-	-	-	-	-	N/A
Littoral Shelf Plantings	-	-	-	-	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Structures	-	-	-	-	-	-	-	-	-	-	-	N/A
Landscaping												
Professional Services												
Asset Management	-	-	-	-	-	-	-	-	-	-	-	N/A
Utility Services												
Electric	-	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance												
Landscape Maintenance	-	15,778	16,645	8,160	-	40,704	5,470	19,990	8,770	115,516	89,100	130%
Tree Trimming	-	-	-	-	-	-	-	-	-	-	-	N/A
Landscape Replacements	-	-	-	-	-	-	-	-	-	-	7,000	0%
Mulch Installation	-	-	-	-	-	-	-	-	-	-	4,700	0%
Annuals	-	-	-	-	-	-	-	-	-	-	14,000	0%
Landscape Lighting	-	-	-	-	-	-	-	-	-	-	-	N/A
Irrigation System Repairs	-	-	-	-	-	-	-	-	-	-	3,000	0%
Mulch Repairs	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	8,246	0%
Reserves												
District Asset Restoration	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges												
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	15,846	69,306	37,374	28,783	9,351	88,680	22,409	93,447	25,426	390,621	532,408	73%

Esplanade Lake Club Community Development District
 General Fund
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through June 30, 2023

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Total Expenditures and Other Uses:	\$ 15,846	\$ 69,306	\$ 37,374	\$ 28,783	\$ 9,351	\$ 88,680	\$ 22,409	\$ 93,447	\$ 25,426	\$ 390,621	\$ 532,408	73%
Net Increase/ (Decrease) in Fund Balance	(15,814)	(64,305)	89,605	257,179	107,465	(86,564)	(17,723)	(93,447)	(24,765)	151,630	-	
Fund Balance - Beginning	290,132	274,318	210,013	299,618	556,797	664,262	577,697	559,974	466,527	290,132	-	
Fund Balance - Ending	\$ 274,318	\$ 210,013	\$ 299,618	\$ 556,797	\$ 664,262	\$ 577,697	\$ 559,974	\$ 466,527	\$ 441,762	441,762	\$ -	

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2023

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income												
Interest Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	2	2	2	2	57	779	1,094	1,312	1,358	4,607	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	3	3	0	0	35	480	675	2,410	2,040	5,646	-	N/A
Capitalized Interest	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue												
Special Assessments - On-Roll	52	8,132	206,474	464,988	189,948	3,441	7,619	-	1,074	881,728	865,797	102%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayment 2019A-1	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfers In												
Intragovernmental Transfers In	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds												
Debt Proceeds Series 2019A-1	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 57	\$ 8,136	\$ 206,476	\$ 464,990	\$ 190,041	\$ 4,700	\$ 9,388	\$ 3,722	\$ 4,472	891,982	\$ 865,797	N/A
Expenditures and Other Uses												
Debt Service												
Principal Debt Service - Mandatory	\$ -	\$ 285,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	285,000	\$ 285,000	100%
Principal Debt Service - Early Redemptions	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Interest Expense	-	287,875	-	-	-	-	-	283,244	-	571,119	\$ 571,119	100%
Operating Transfers Out (To Other Funds)	2	2	2	2	1,396	779	1,094	1,312	1,358	5,946	-	N/A
Total Expenditures and Other Uses:	\$ 2	\$ 572,877	\$ 2	\$ 2	\$ 1,396	\$ 779	\$ 1,094	\$ 284,556	\$ 1,358	862,065	\$ 856,119	N/A
Net Increase/ (Decrease) in Fund Balance	55	(564,741)	206,474	464,988	188,645	3,921	8,294	(280,834)	3,114	29,917	9,678	
Fund Balance - Beginning	1,056,624	1,056,679	491,938	698,412	1,163,401	1,352,045	1,355,966	1,364,260	1,083,427	1,056,624	-	
Fund Balance - Ending	\$ 1,056,679	\$ 491,938	\$ 698,412	\$ 1,163,401	\$ 1,352,045	\$ 1,355,966	\$ 1,364,260	\$ 1,083,427	\$ 1,086,541	1,086,541	\$ 9,678	

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2023

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income												
Interest Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	1	1	1	1	18	245	336	347	359	1,307	-	N/A
Prepayment Account	0	1	0	0	19	8	778	37,244	59,923	97,973	-	N/A
Revenue Account	-	0	-	-	0	-	-	65	13	78	-	N/A
Capitalized Interest	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue												
Special Assessments - On-Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off-Roll	203,122	-	-	-	-	-	91,334	-	-	294,456	364,622	81%
Special Assessments - Prepayment 2019A-2	-	-	131,832	-	-	792,158	-	101,041	-	1,025,031	-	N/A
Intragovernmental Transfers In												
Intragovernmental Transfers In	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds												
Debt Proceeds Series 2019A-2	-	-	-	-	1,339	-	-	-	-	1,339	-	N/A
Total Revenue and Other Sources:	\$ 203,123	\$ 2	\$ 131,833	\$ 1	\$ 1,375	\$ 792,411	\$ 92,448	\$ 138,697	\$ 60,295	1,420,185	\$ 364,622	N/A
Expenditures and Other Uses												
Debt Service												
Principal Debt Service - Mandatory	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	110,000	\$ 110,000	100%
Principal Debt Service - Early Redemptions	\$ -	\$ 155,000	\$ -	\$ -	\$ 135,000	\$ -	\$ -	\$ 820,000	\$ -	1,110,000	\$ -	N/A
Interest Expense	\$ -	\$ 93,122	\$ -	\$ -	\$ 1,339	\$ -	\$ -	\$ 85,569	\$ -	180,030	\$ 254,622	71%
Operating Transfers Out (To Other Funds)	\$ 1	\$ 1	\$ 1	\$ 1	\$ 18	\$ 245	\$ 336	\$ 347	\$ 359	1,307	\$ -	N/A
Total Expenditures and Other Uses:	\$ 1	\$ 358,122	\$ 1	\$ 1	\$ 136,357	\$ 245	\$ 336	\$ 905,916	\$ 359	1,401,337	\$ 364,622	N/A
Net Increase/ (Decrease) in Fund Balance	203,122	(358,121)	131,832	0	(134,982)	792,166	92,112	(767,219)	59,936	18,848	-	
Fund Balance - Beginning	298,495	501,617	143,496	275,329	275,329	140,347	932,513	1,024,626	257,407	298,495	-	
Fund Balance - Ending	\$ 501,617	\$ 143,496	\$ 275,329	\$ 275,329	\$ 140,347	\$ 932,513	\$ 1,024,626	\$ 257,407	\$ 317,343	317,343	\$ -	

Esplanade Lake Club Community Development District
Capital Project Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2023

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income											
Construction Account	1	1	1	0	-	0	2	6	0	10	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds											
Debt Proceeds Series 2019A-1	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	2	2	2	2	57	779	1,094	1,312	1,358	4,607	-
Total Revenue and Other Sources:	\$ 2	\$ 3	\$ 2	\$ 2	\$ 57	\$ 779	\$ 1,096	\$ 1,317	\$ 1,358	\$ 4,618	\$ -
Expenditures and Other Uses											
Executive											
Professional Management	-	-	-	-	-	-	-	-	-	-	-
Other Contractual Services											
Trustee Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Binding											
	-	-	-	-	-	-	-	-	-	-	-
Legal Services											
Legal - Series 2019	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay											
Water-Sewer Combination-Construction	-	-	-	-	-	-	-	3,252	-	3,252	-
Stormwater Mgmt-Construction	-	-	133,803	-	-	-	-	-	-	133,803	-
Engineering Services	-	-	-	-	-	-	-	-	-	-	-
Other Physical Environment	-	-	-	-	-	-	-	-	-	-	-
Road Improvements	-	-	26,961	-	-	-	-	-	-	26,961	-
Underwriters Discount											
Series 2019A-1	-	-	-	-	-	-	-	-	-	-	-
Cost of Issuance											
Series 2019A-1	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 160,764	\$ -	\$ -	\$ -	\$ -	\$ 3,252	\$ -	\$ 164,017	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ 2	\$ 3	\$ (160,762)	\$ 2	\$ 57	\$ 779	\$ 1,096	\$ (1,935)	\$ 1,358	\$ (159,399)	\$ -
Fund Balance - Beginning	\$ (10,537)	\$ (10,535)	\$ (10,532)	\$ (171,294)	\$ (171,292)	\$ (171,235)	\$ (170,456)	\$ (169,360)	\$ (171,294)	\$ (10,537)	\$ -
Fund Balance - Ending	\$ (10,535)	\$ (10,532)	\$ (171,294)	\$ (171,292)	\$ (171,235)	\$ (170,456)	\$ (169,360)	\$ (171,294)	\$ (169,936)	\$ (169,936)	\$ -

Esplanade Lake Club Community Development District
 Capital Project Fund - Series 2019A-2
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through June 30, 2023

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income											
Construction Account	28	29	28	27	782	10,621	14,942	17,960	12,982	57,399	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds											
Debt Proceeds Series 2019A-2	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	1	1	1	1	18	245	336	347	359	1,307	-
Total Revenue and Other Sources:	\$ 28	\$ 29	\$ 28	\$ 28	\$ 800	\$ 10,866	\$ 15,278	\$ 18,307	\$ 13,341	\$ 58,706	\$ -
Expenditures and Other Uses											
Executive											
Professional Management	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Other Contractual Services											
Trustee Services	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Printing & Binding											
Legal Services	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Legal - Series 2019	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Capital Outlay											
Water-Sewer Combination-Construction	-	-	-	-	-	-	-	1,864,514	-	\$ 1,864,514	\$ -
Stormwater Mgmt-Construction	-	-	721,502	-	-	-	-	-	-	\$ 721,502	\$ -
Engineering Services	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Other Physical Environment	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Road Improvements	-	-	145,381	-	-	-	-	-	-	\$ 145,381	\$ -
Underwriters Discount											
Series 2019A-2	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Cost of Issuance											
Series 2019A-2	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 866,882	\$ -	\$ -	\$ -	\$ -	\$ 1,864,514	\$ -	\$ 2,731,397	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ 28	\$ 29	\$ (866,854)	\$ 28	\$ 800	\$ 10,866	\$ 15,278	\$ (1,846,208)	\$ 13,341	\$ (2,672,691)	\$ -
Fund Balance - Beginning	\$ 6,773,063	\$ 6,773,092	\$ 6,773,121	\$ 5,906,267	\$ 5,906,295	\$ 5,907,095	\$ 5,917,961	\$ 5,933,238	\$ 4,087,031	\$ 6,773,063	\$ -
Fund Balance - Ending	\$ 6,773,092	\$ 6,773,121	\$ 5,906,267	\$ 5,906,295	\$ 5,907,095	\$ 5,917,961	\$ 5,933,238	\$ 4,087,031	\$ 4,100,372	\$ 4,100,372	\$ -