

Esplanade Lake Club

Community Development District

Financial Statements January 31, 2026

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Esplanade Lake Club Community Development District

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**Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending January 31, 2026**

	Governmental Funds										Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Project Funds			Account Groups			
		Series 2019A-1	Series 2019A-2	Series 2025	Series 2019A-1	Series 2019A-2	Series 2025	General Long Term Debt	General Fixed Assets		
Assets											
Cash and Investments											
General Fund											
Truist - Checking Account	\$ 272,374	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272,374
FMIT - Investment Account	1,002,832	-	-	-	-	-	-	-	-	-	1,002,832
Debt Service Fund											
Reserve Account	-	427,391	25,138	88,578	-	-	-	-	-	-	541,106
Revenue	-	1,005,534	70,393	155,269	-	-	-	-	-	-	1,231,196
Prepayment Account	-	45,759	93,769	-	-	-	-	-	-	-	139,528
Construction	-	-	-	-	-	-	64,379	-	-	-	64,379
Due from Other Funds											
General Fund	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-
Unamortized Prem/Discount on Bonds Payable	-	-	-	-	-	-	6,921	-	-	-	6,921
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	1,667,983	-	-	1,667,983
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	14,787,017	-	-	14,787,017
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	9,328,372	9,328,372
Total Assets	\$ 1,275,207	\$ 1,478,684	\$ 189,299	\$ 243,847	\$ -	\$ -	\$ 71,300	\$ 16,455,000	\$ 9,328,372	\$ -	\$ 29,041,709

Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending January 31, 2026

	Governmental Funds										
	General Fund	Debt Service Funds			Capital Project Funds			Account Groups		Totals (Memorandum Only)	
		Series 2019A-1	Series 2019A-2	Series 2025	Series 2019A-1	Series 2019A-2	Series 2025	General Long Term Debt	General Fixed Assets		
Liabilities											
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Developer Advance	-	-	-	-	-	455,267	-	-	-	-	455,267
Due to Other Funds											
General Fund	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable											
Current Portion (Due within 12 months)											
Series 2019A-1	-	-	-	-	-	-	-	320,000	-	-	320,000
Series 2019A-2	-	-	-	-	-	-	-	20,000	-	-	20,000
Series 2025	-	-	-	-	-	-	-	35,000	-	-	35,000
Long Term											
Series 2019A-1	-	-	-	-	-	-	-	12,890,000	-	-	12,890,000
Series 2019A-2	-	-	-	-	-	-	-	720,000	-	-	720,000
Series 2025	-	-	-	-	-	-	-	2,470,000	-	-	2,470,000
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 455,267</u>	<u>\$ -</u>	<u>\$ 16,455,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,910,267</u>
Fund Equity and Other Credits											
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	9,328,372	-	9,328,372
Fund Balance											
Restricted											
Beginning: October 1, 2025 (Unaudited)	-	1,257,879	154,694	149,140	39,402	(443,591)	67,302	-	-	-	1,224,826
Results from Current Operations	-	220,806	34,605	94,707	(39,402)	(11,676)	3,997	-	-	-	303,036
Unassigned											
Beginning: October 1, 2025 (Unaudited)	674,944	-	-	-	-	-	-	-	-	-	674,944
Additions: Extraordinary Capital/Operation Reserve	58,333	-	-	-	-	-	-	-	-	-	58,333
Results from Current Operations	541,929	-	-	-	-	-	-	-	-	-	541,929
Total Fund Equity and Other Credits	<u>\$ 1,275,207</u>	<u>\$ 1,478,684</u>	<u>\$ 189,299</u>	<u>\$ 243,847</u>	<u>\$ 0</u>	<u>\$ (455,267)</u>	<u>\$ 71,300</u>	<u>\$ -</u>	<u>\$ 9,328,372</u>	<u>\$ -</u>	<u>\$ 12,131,441</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 1,275,207</u>	<u>\$ 1,478,684</u>	<u>\$ 189,299</u>	<u>\$ 243,847</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ 71,300</u>	<u>\$ 16,455,000</u>	<u>\$ 9,328,372</u>	<u>\$ -</u>	<u>\$ 29,041,709</u>

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

Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest				
Interest - FMIT	2,832	2,832	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	32,993	887,554	1,070,089	83%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(42,804)	0%
Total Revenue and Other Sources:	\$ 35,825	\$ 890,387	\$ 1,070,089	83%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	-	800	2,400	33%
Executive				
Professional Management	4,583	18,333	55,000	33%
Financial and Administrative				
Audit Services	-	5,600	4,500	124%
Accounting Services	3,333	13,333	40,000	33%
Assessment Roll Services	3,333	13,333	40,000	33%
Arbitrage Rebate Services	-	-	1,500	0%
Other Contractual Services				
Legal Advertising	-	-	4,000	0%
Trustee Services	7,418	7,418	11,250	66%
Dissemination Agent Services	-	875	7,000	13%
Bond Amortization Schedules	-	500	2,000	25%
Property Appraiser & Tax Collector Fees	-	809	700	116%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	51	250	20%
Computer Services - Website Development	-	-	2,400	0%
Insurance	-	18,623	18,275	102%
Printing & Binding	-	-	300	0%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	-	565	7,500	8%
Other General Government Services				
Engineering Services	-	-	5,000	0%

Prepared by:

JPWARD and Associates, LLC

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

Description	January	Year to Date	Total Annual Budget	% of Budget
Road and Street Services				
Professional Management				
Asset Management	-	-	1,000	0%
Repairs and Maintenance				
Miscellaneous Repairs	-	-	2,000	0%
Pressure Cleaning	-	-	4,000	0%
Stormwater Management Services				
Professional - Management	4,740	15,381	68,000	23%
Repairs & Maintenance				
Lake System				
Aquatic Weed Control	3,450	13,650	44,000	31%
Lake Bank Maintenance	29,450	29,450	34,000	87%
Fountain and Aeration Maintenance	-	-	1,500	0%
Water Quality Reporting	17,595	23,460	69,000	34%
Water Quality Testing	-	-	16,000	0%
Stormwater Structures	-	37,150	40,000	93%
Midge Fly Control	-	-	3,500	0%
Lake 5/6 Fish Stocking	9,836	9,836	38,000	26%
Rip-Rap Repairs	-	-	20,000	0%
Wetland Preserves System				
Wetland Maintenance	6,198	20,870	12,000	174%
Contingencies	420	6,620	8,340	79%
Landscaping				
Professional Services				
Asset Management	2,303	5,094	30,000	17%
Repairs & Maintenance				
Landscape Maintenance	-	20,130	95,000	21%
Eagle Key Maintenance	-	-	16,000	0%
Tree Trimming	-	-	18,000	0%
Landscape Replacements	-	2,098	10,000	21%
Mulch Installation	15,780	15,780	13,000	121%
Annuals	-	5,189	20,000	26%
Landscape Lighting	-	-	1,000	0%
Irrigation System Repairs	-	-	1,500	0%
Holiday Lighting	-	5,000	5,000	100%
Miscellaneous Repairs	-	-	2,000	0%
Contingencies	-	-	5,445	0%

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

Description	January	Year to Date	Total Annual Budget	% of Budget
Capital Outlay				
Eagle Key Improvements	-	-	5,000	0%
Center Pl Blvd Landscape Improvements	-	-	20,000	0%
Fountain and Aeration	-	-	30,000	0%
Contingencies/CEI Services	-	-	16,500	0%
Reserve Allocations				
Extraordinary Capital/Operations	14,583	58,333	175,000	33%
Total Expenditures and Other Uses:	\$ 123,022	\$ 348,457	\$ 1,027,285	34%
Net Increase/ (Decrease) in Fund Balance	(87,197)	541,929	-	
Fund Balance - Beginning	1,347,820	674,944	674,944	
Extraordinary Capital/Operations Reserve	14,583	58,333	175,000	
Fund Balance - Ending	\$ 1,275,207	\$ 1,275,207	\$ 849,944	

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

Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,298	5,503	18,265	30%
Revenue Account	1,886	8,505	30,365	28%
Special Assessment Revenue				
Special Assessments - On-Roll	27,769	747,032	924,979	81%
Other Fees and Charges				
Discounts for Early Payment	-	-	(60,513)	0%
Intragovernmental Transfers In	45,553	45,553	-	0%
Total Revenue and Other Sources:	\$ 76,507	806,593	\$ 913,096	88%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	310,000	310,000	100%
Interest Expense	-	270,284	535,531	50%
Intragovernmental Transfers Out	1,298	5,503	-	0%
Total Expenditures and Other Uses:	\$ 1,298	585,787	\$ 845,531	69%
Net Increase/ (Decrease) in Fund Balance	75,208	220,806	67,565	
Fund Balance - Beginning	1,403,476	1,257,879	1,257,879	
Fund Balance - Ending	\$ 1,478,684	1,478,684	\$ 1,325,444	

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

Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	83	374	118	317%
Prepayment Account	222	1,056	12,573	8%
Revenue Account	105	192	2,422	8%
Special Assessment Revenue				
Special Assessments - On-Roll	2,570	69,146	79,902	87%
Special Assessments - Prepayment 2019A-2	-	73,037	-	0%
Developer Contribution				
	-	56,855	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(5,226)	0%
Intragovernmental Transfers In				
	12,233	12,233	-	0%
Total Revenue and Other Sources:	\$ 15,213	212,891	\$ 89,789	237%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	40,000	40,000	100%
Principal Debt Service - Early Redemptions	-	120,000	-	0%
Interest Expense	-	17,913	34,675	52%
Intragovernmental Transfers Out				
	83	374	-	0%
Total Expenditures and Other Uses:	83	178,286	\$ 74,675	239%
Net Increase/ (Decrease) in Fund Balance	15,130	34,605	15,114	
Fund Balance - Beginning	174,169	154,694	154,694	
Fund Balance - Ending	\$ 189,299	\$ 189,299	\$ 169,808	

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

Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ 147,504	0%
Interest Income				
Reserve Account	269	1,141	-	0%
Revenue Account	230	249	-	0%
Capitalized Interest	-	429	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	5,763	155,020	189,546	82%
Other Fees and Charges				
Discounts for Early Payment	-	-	(12,400)	0%
Intragovernmental Transfers In	-	-	-	0%
Total Revenue and Other Sources:	\$ 6,262	156,839	\$ 324,650	0%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	-	35,000	0%
Interest Expense	-	58,926	128,708	46%
Intragovernmental Transfers Out	269	3,206	-	0%
Total Expenditures and Other Uses:	269	62,132	\$ 163,708	0%
Net Increase/ (Decrease) in Fund Balance	5,992	94,707	160,942	
Fund Balance - Beginning	237,855	149,140	149,140	
Fund Balance - Ending	\$ 243,847	\$ 243,847	\$ 310,082	

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

Description	January	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	246	648	-
Intragovernmental Transfers In	<u>1,298</u>	<u>5,503</u>	-
Total Revenue and Other Sources:	<u>\$ 1,545</u>	<u>\$ 6,151</u>	<u>\$ -</u>
Expenditures and Other Uses			
Capital Outlay			
Intragovernmental Transfers Out	<u>45,553</u>	<u>45,553</u>	-
Total Expenditures and Other Uses:	<u>\$ 45,553</u>	<u>\$ 45,553</u>	<u>\$ -</u>
Net Increase/ (Decrease) in Fund Balance	\$ (44,009)	\$ (39,402)	-
Fund Balance - Beginning	<u>\$ 44,009</u>	<u>39,402</u>	-
Fund Balance - Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

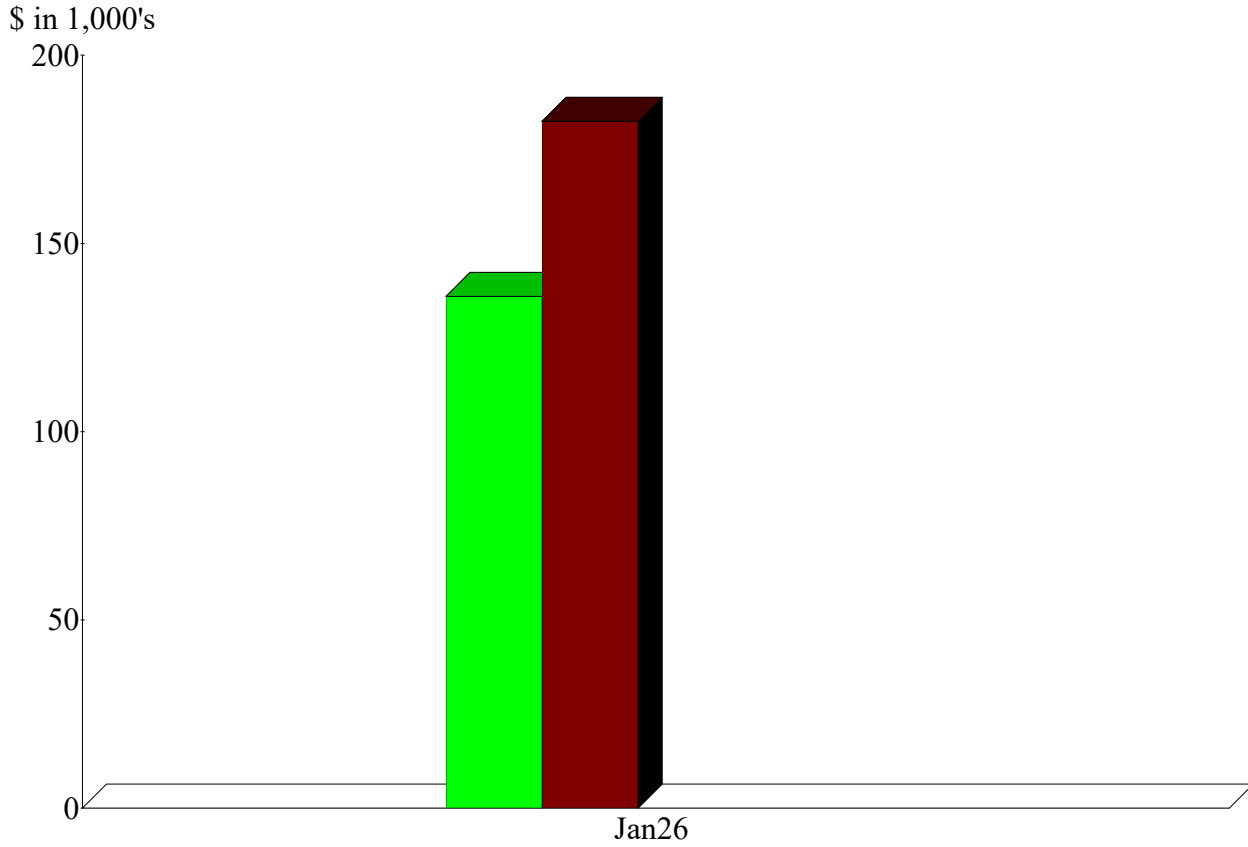
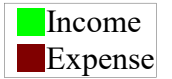
Description	January	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	67	183	-
Intragovernmental Transfers In	<u>83</u>	<u>374</u>	<u>-</u>
Total Revenue and Other Sources:	\$ 150	\$ 557	\$ -
Expenditures and Other Uses			
Capital Outlay			
Intragovernmental Transfers Out	<u>12,233</u>	<u>12,233</u>	<u>-</u>
Total Expenditures and Other Uses:	\$ 12,233	\$ 12,233	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ (12,083)	\$ (11,676)	-
Fund Balance - Beginning	<u>\$ (443,184)</u>	<u>(443,591)</u>	<u>-</u>
Fund Balance - Ending	\$ (455,267)	\$ (455,267)	\$ -

**Esplanade Lake Club Community Development District
Capital Project Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026**

Description	January	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	194	782	-
Cost of Issuance	-	9	-
Intragovernmental Transfers In	269	3,206	-
Total Revenue and Other Sources:	\$ 463	\$ 3,997	\$ -
Expenditures and Other Uses			
Capital Outlay			
Intragovernmental Transfers Out	-	-	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ 463	\$ 3,997	-
Fund Balance - Beginning	\$ 70,836	67,302	-
Fund Balance - Ending	\$ 71,300	\$ 71,300	\$ -

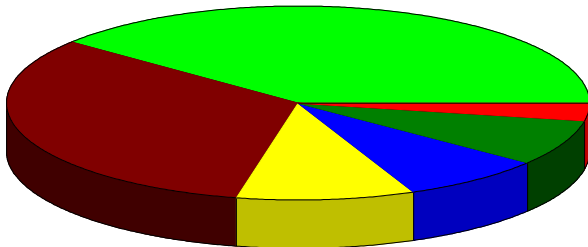
Esplanade Lake Club Community Development District

Income and Expense by Month
January 2026



Expense Summary
January 2026

5380000 · Stormwater Mgmt-Constructio	39.29%
5810000 · Interfund Transfer Out	32.58
5790000 · Landscaping	9.91
9099000 · Reserve Allocations	7.99
5130000 · Financial and Administrative	7.72
5120000 · Executive	2.51
Total	\$182,458.46



By Account