

Esplanade Lake Club

Community Development District

Financial Statements
March 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 March 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	\$ 153,411	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,411
FMIT - Investment Account	1,006,234	-	-	-	-	-	-	-	-	1,006,234
Debt Service Fund										
Reserve Account	-	427,391	22,616	88,578	-	-	-	-	-	538,584
Revenue	-	1,082,134	76,625	170,360	-	-	-	-	-	1,329,119
Prepayment Account	-	45,759	28,605	-	-	-	-	-	-	74,365
Construction	-	-	-	-	-	-	65,244	-	-	65,244
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	-	-	-	-	-	-	-	1,683,130	-	1,683,130
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	14,691,870	-	14,691,870
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	9,328,372	9,328,372
Total Assets	\$ 1,159,645	\$ 1,555,284	\$ 127,846	\$ 258,938	\$ -	\$ -	\$ 72,165	\$ 16,375,000	\$ 9,328,372	\$ 28,877,251

Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending March 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		
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	-	-	-	-	-	-	-	640,000	-	-	640,000
Series 2025	-	-	-	-	-	-	-	2,470,000	-	-	2,470,000
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 455,267	\$ -	\$ 16,375,000	\$ -	\$ -	\$ 16,830,267
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	-	297,405	(26,848)	109,798	(39,402)	(11,676)	4,863	-	-	-	334,140
Unassigned											
Beginning: October 1, 2025 (Unaudited)	674,944	-	-	-	-	-	-	-	-	-	674,944
Additions: Extraordinary Capital/Operation Reserve	87,500	-	-	-	-	-	-	-	-	-	87,500
Results from Current Operations	397,201	-	-	-	-	-	-	-	-	-	397,201
Total Fund Equity and Other Credits	\$ 1,159,645	\$ 1,555,284	\$ 127,846	\$ 258,938	\$ 0	\$ (455,267)	\$ 72,165	\$ -	\$ 9,328,372	\$ -	\$ 12,046,983
Total Liabilities, Fund Equity and Other Credits	\$ 1,159,645	\$ 1,555,284	\$ 127,846	\$ 258,938	\$ 0	\$ -	\$ 72,165	\$ 16,375,000	\$ 9,328,372	\$ -	\$ 28,877,251

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

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest				
Interest - FMIT	363	6,234	25,000	25%
Special Assessment Revenue				
Special Assessments - On-Roll	10,529	968,914	1,070,089	91%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(42,804)	0%
Total Revenue and Other Sources:	\$ 10,892	\$ 975,148	\$ 1,052,285	93%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	-	800	2,400	33%
Executive				
Professional Management	4,583	27,500	55,000	50%
Financial and Administrative				
Audit Services	-	5,600	4,500	124%
Accounting Services	3,333	20,000	40,000	50%
Assessment Roll Services	3,333	20,000	40,000	50%
Arbitrage Rebate Services	-	-	1,500	0%
Other Contractual Services				
Legal Advertising	-	-	4,000	0%
Trustee Services	-	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	-	1,200	2,400	50%
Insurance				
	-	18,623	18,275	102%
Printing & Binding				
	265	265	300	88%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
Legal - General Counsel	469	1,034	7,500	14%
Other General Government Services				
Engineering Services	-	-	5,000	0%

Prepared by:

JWARD and Associates, LLC

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

Description	March	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	-	3,549	4,000	89%
Stormwater Management Services				
Professional - Management	6,772	27,647	68,000	41%
Repairs & Maintenance	-	-		
Lake System				
Aquatic Weed Control	6,900	20,550	44,000	47%
Lake Bank Maintenance	58,335	87,785	114,000	77%
Fountain and Aeration Maintenance	-	-	1,500	0%
Water Quality Reporting	11,730	35,190	69,000	51%
Water Quality Testing	5,550	5,550	16,000	35%
Stormwater Structures	12,700	68,775	40,000	172%
Midge Fly Control	-	-	3,500	0%
Lake 5/6 Fish Stocking	11,182	21,019	38,000	55%
Rip-Rap Repairs	2,000	2,000	20,000	10%
Wetland Preserves System				
Wetland Maintenance	3,835	24,706	12,000	206%
Contingencies	630	7,670	8,340	92%
Landscaping				
Professional Services				
Asset Management	1,605	8,517	30,000	28%
Repairs & Maintenance				
Landscape Maintenance	20,130	40,260	95,000	42%
Eagle Key Maintenance	-	-	16,000	0%
Tree Trimming	-	-	18,000	0%
Landscape Replacements	-	2,098	10,000	21%
Mulch Installation	-	15,780	13,000	121%
Annuals	4,314	9,503	20,000	48%
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 March 31, 2026**

Description	March	Year to Date	Total Annual Budget	% of Budget
Capital Outlay				
Contingencies/CEI Services	-	-	16,500	0%
Reserve Allocations				
Extraordinary Capital/Operations	14,583	87,500	175,000	50%
Total Expenditures and Other Uses:	\$ 172,250	\$ 577,947	\$ 1,052,285	55%
Net Increase/ (Decrease) in Fund Balance	(161,358)	397,201	-	
Fund Balance - Beginning	1,306,420	674,944	674,944	
Extraordinary Capital/Operations Reserve	14,583	87,500	175,000	
Fund Balance - Ending	\$ 1,159,645	\$ 1,159,645	\$ 849,944	

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

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,149	7,922	18,265	43%
Revenue Account	2,767	14,207	30,365	47%
Prepayment Account	0	0	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	8,862	815,511	924,979	88%
Other Fees and Charges				
Discounts for Early Payment	-	-	(60,513)	0%
Intragovernmental Transfers In	-	45,553	-	0%
Total Revenue and Other Sources:	\$ 12,779	883,193	\$ 913,096	97%
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	-	5,503	-	0%
Total Expenditures and Other Uses:	\$ -	585,787	\$ 845,531	69%
Net Increase/ (Decrease) in Fund Balance	12,779	297,405	67,565	
Fund Balance - Beginning	1,542,505	1,257,879	1,257,879	
Fund Balance - Ending	\$ 1,555,284	1,555,284	\$ 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 March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	68	516	118	437%
Revenue Account	194	590	2,422	24%
Prepayment Account	45	1,348	12,573	11%
Special Assessment Revenue				
Special Assessments - On-Roll	820	75,484	79,902	94%
Special Assessments - Prepayment 2019A-2	12,173	85,209	-	0%
Developer Contributions	-	56,855	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(5,226)	0%
Intragovernmental Transfers In	-	12,233	-	0%
Total Revenue and Other Sources:	\$ 13,299	232,235	\$ 89,789	259%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	40,000	40,000	100%
Principal Debt Service - Early Redemptions	-	200,000	-	0%
Interest Expense	-	18,709	34,675	54%
Intragovernmental Transfers Out	-	374	-	0%
Total Expenditures and Other Uses:	-	259,083	\$ 74,675	347%
Net Increase/ (Decrease) in Fund Balance	13,299	(26,848)	15,114	
Fund Balance - Beginning	114,547	154,694	154,694	
Fund Balance - Ending	\$ 127,846	\$ 127,846	\$ 169,808	

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

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ 147,504	0%
Interest Income				
Reserve Account	238	1,641	-	0%
Revenue Account	431	1,130	-	0%
Capitalized Interest	-	429	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	1,839	169,230	189,546	89%
Other Fees and Charges				
Discounts for Early Payment	-	-	(12,400)	0%
Intragovernmental Transfers In	-	-	-	0%
Total Revenue and Other Sources:	\$ 2,507	172,431	\$ 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	238	3,706	-	0%
Total Expenditures and Other Uses:	238	62,633	\$ 163,708	0%
Net Increase/ (Decrease) in Fund Balance	2,270	109,798	160,942	
Fund Balance - Beginning	256,669	149,140	149,140	
Fund Balance - Ending	\$ 258,938	\$ 258,938	\$ 310,082	

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

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

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

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

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

Description	March	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	174	1,147	-
Cost of Issuance	-	9	-
Intragovernmental Transfers In	238	3,706	-
Total Revenue and Other Sources:	\$ 411	\$ 4,863	\$ -
Expenditures and Other Uses			
Capital Outlay			
Intragovernmental Transfers Out	-	-	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ 411	\$ 4,863	-
Fund Balance - Beginning	\$ 71,754	67,302	-
Fund Balance - Ending	\$ 72,165	\$ 72,165	\$ -

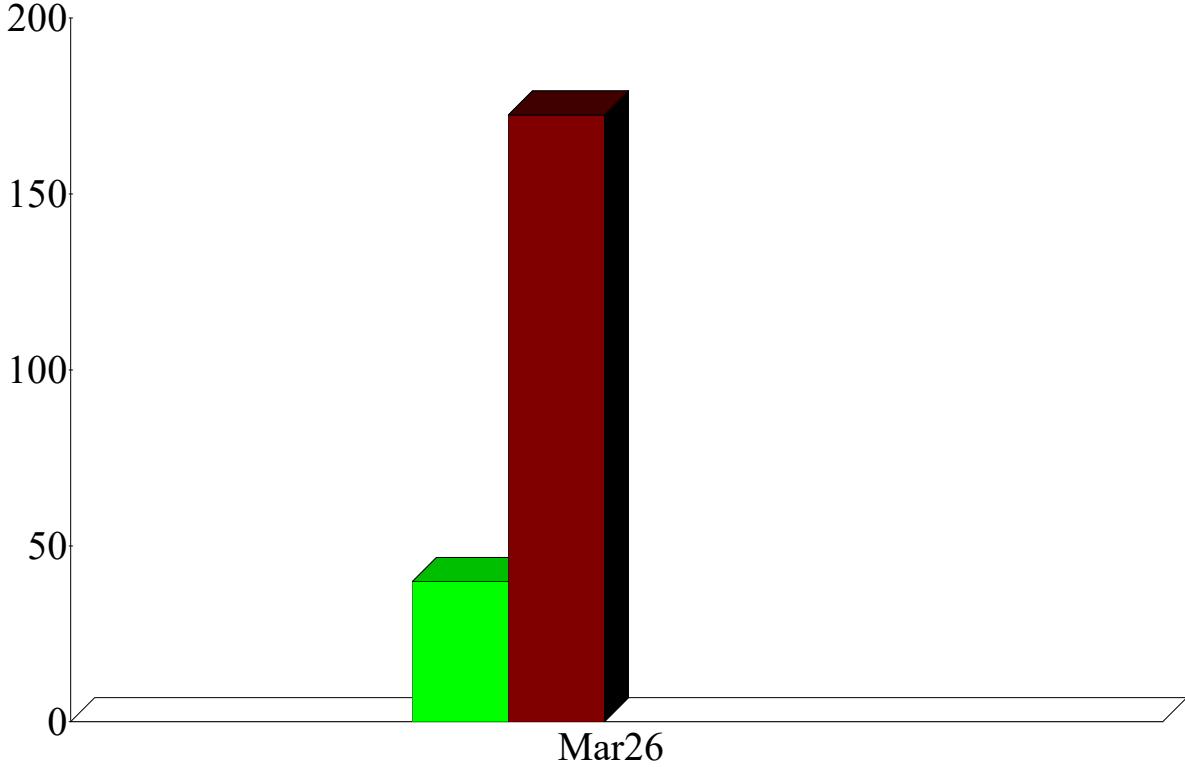
Esplanade Lake Club Community Development District

Income and Expense by Month

March 2026

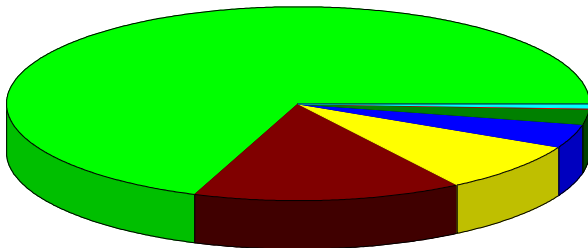


\$ in 1,000's



Expense Summary March 2026

5380000	· Stormwater Mgmt-C	69.36%
5790000	· Landscaping	15.10
9099000	· Reserve Allocations	8.45
5130000	· Financial and Administ	4.02
5120000	· Executive	2.66
5140000	· Legal Services	0.27
5810000	· Interfund Transfer Out	0.14
Total		\$172,487.90



By Account