

Esplanade Lake Club

Community Development District

Financial Statements *April 30, 2026*

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

	Governmental Funds							Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Project Funds			General Long Term Debt	General Fixed Assets	
		Series 2019A-1	Series 2019A-2	Series 2025	Series 2019A-1	Series 2019A-2	Series 2025			
Assets										
Cash and Investments										
General Fund										
Truist - Checking Account	\$ 141,601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141,601
FMIT - Investment Account	1,009,556	-	-	-	-	-	-	-	-	1,009,556
Debt Service Fund										
Reserve Account	-	427,391	22,687	88,578	-	-	-	-	-	538,656
Revenue	-	1,086,602	76,905	170,863	-	-	-	-	-	1,334,371
Prepayment Account	-	45,759	28,605	-	-	-	-	-	-	74,365
Construction	-	-	-	-	-	-	263	-	-	263
Due from Other Funds										
General Fund	-	19,736	1,827	4,096	-	-	-	-	-	25,659
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-
Unamortized Prem/Discount on Bonds Payable	-	-	-	-	-	-	6,921	-	-	6,921
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	1,709,513	-	1,709,513
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	14,755,487	-	14,755,487
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	9,328,372	9,328,372
Total Assets	\$ 1,151,157	\$ 1,579,489	\$ 130,024	\$ 263,537	\$ -	\$ -	\$ 7,184	\$ 16,465,000	\$ 9,328,372	\$ 28,924,763

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

	Governmental Funds									Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Project Funds			General Long Term	General Fixed			
		Series 2019A-1	Series 2019A-2	Series 2025	Series 2019A-1	Series 2019A-2	Series 2025	Debt	Assets			
Liabilities												
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Developer Advance	-	-	-	-	-	455,267	58,716	-	-	-	-	513,984
Due to Other Funds												
General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	25,659	-	-	-	-	-	-	-	-	-	-	25,659
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	-	-	-	-	-	-	-	730,000	-	-	-	730,000
Series 2025	-	-	-	-	-	-	-	2,470,000	-	-	-	2,470,000
Total Liabilities	\$ 25,659	\$ -	\$ -	\$ -	\$ -	\$ 455,267	\$ 58,716	\$ 16,465,000	\$ -	\$ -	\$ -	\$ 17,004,642
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	-	321,610	(24,670)	114,397	(39,402)	(11,676)	(118,835)	-	-	-	-	241,424
Unassigned												
Beginning: October 1, 2025 (Unaudited)	674,944	-	-	-	-	-	-	-	-	-	-	674,944
Additions: Extraordinary Capital/Operation Reserve	102,083	-	-	-	-	-	-	-	-	-	-	102,083
Results from Current Operations	348,471	-	-	-	-	-	-	-	-	-	-	348,471
Total Fund Equity and Other Credits	\$ 1,125,498	\$ 1,579,489	\$ 130,024	\$ 263,537	\$ 0	\$ (455,267)	\$ (51,532)	\$ -	\$ 9,328,372	\$ -	\$ -	\$ 11,920,120
Total Liabilities, Fund Equity and Other Credits	\$ 1,151,157	\$ 1,579,489	\$ 130,024	\$ 263,537	\$ 0	\$ -	\$ 7,184	\$ 16,465,000	\$ 9,328,372	\$ -	\$ -	\$ 28,924,763

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

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest				
Interest - FMIT	3,321	9,556	25,000	38%
Special Assessment Revenue				
Special Assessments - On-Roll	23,449	992,363	1,070,089	93%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(42,804)	0%
Total Revenue and Other Sources:	\$ 26,770	\$ 1,001,918	\$ 1,052,285	95%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	400	1,200	2,400	50%
Executive				
Professional Management	4,583	32,083	55,000	58%
Financial and Administrative				
Audit Services	-	5,600	4,500	124%
Accounting Services	3,333	23,333	40,000	58%
Assessment Roll Services	3,333	23,333	40,000	58%
Arbitrage Rebate Services	500	500	1,500	33%
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	21	72	250	29%
Computer Services - Website Development	-	1,200	2,400	50%
Insurance				
	-	18,623	18,275	102%
Printing & Binding				
	-	265	300	88%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
Legal - General Counsel	988	2,022	7,500	27%
Other General Government Services				
Engineering Services	-	-	5,000	0%

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

Description	April	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	5,307	32,954	68,000	48%
Repairs & Maintenance				
Lake System				
Aquatic Weed Control	-	20,550	44,000	47%
Lake Bank Maintenance	19,000	106,785	114,000	94%
Fountain and Aeration Maintenance	-	-	1,500	0%
Water Quality Reporting	5,865	41,055	69,000	60%
Water Quality Testing	-	5,550	16,000	35%
Stormwater Structures	-	68,775	40,000	172%
Midge Fly Control	-	-	3,500	0%
Lake 5/6 Fish Stocking	-	21,019	38,000	55%
Rip-Rap Repairs	-	2,000	20,000	10%
Wetland Preserves System				
Wetland Maintenance	-	24,706	12,000	206%
Contingencies	2,100	9,770	8,340	117%
Landscaping				
Professional Services				
Asset Management	1,551	10,067	30,000	34%
Repairs & Maintenance				
Landscape Maintenance	6,710	46,970	95,000	49%
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	-	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	7,227	7,227	2,000	361%
Contingencies	-	-	5,445	0%

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

Description	April	Year to Date	Total Annual Budget	% of Budget
Capital Outlay				
Contingencies/CEI Services	-	-	16,500	0%
Reserve Allocations				
Extraordinary Capital/Operations	14,583	102,083	175,000	58%
Total Expenditures and Other Uses:	\$ 75,501	\$ 653,448	\$ 1,052,285	62%
Net Increase/ (Decrease) in Fund Balance	(48,731)	348,471	-	
Fund Balance - Beginning	1,159,645	674,944	674,944	
Extraordinary Capital/Operations Reserve	14,583	102,083	175,000	
Fund Balance - Ending	\$ 1,125,498	\$ 1,125,498	\$ 849,944	

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

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,270	9,192	18,265	50%
Revenue Account	3,198	17,405	30,365	57%
Prepayment Account	0	0	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	19,736	835,247	924,979	90%
Other Fees and Charges				
Discounts for Early Payment	-	-	(60,513)	0%
Intragovernmental Transfers In	-	45,553	-	0%
Total Revenue and Other Sources:	\$ 24,205	907,397	\$ 913,096	99%
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	24,205	321,610	67,565	
Fund Balance - Beginning	1,555,284	1,257,879	1,257,879	
Fund Balance - Ending	\$ 1,579,489	1,579,489	\$ 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 April 30, 2026

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	71	587	118	498%
Revenue Account	226	816	2,422	34%
Prepayment Account	54	1,402	12,573	11%
Special Assessment Revenue				
Special Assessments - On-Roll	1,827	77,311	79,902	97%
Special Assessments - Prepayment 2019A-2	-	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:	\$ 2,178	234,413	\$ 89,789	261%
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	2,178	(24,670)	15,114	
Fund Balance - Beginning	127,846	154,694	154,694	
Fund Balance - Ending	\$ 130,024	\$ 130,024	\$ 169,808	

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

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ 147,504	0%
Interest Income				
Reserve Account	263	1,904	-	0%
Revenue Account	503	1,633	-	0%
Capitalized Interest	-	429	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	4,096	173,326	189,546	91%
Other Fees and Charges				
Discounts for Early Payment	-	-	(12,400)	0%
Intragovernmental Transfers In				
	-	-	-	0%
Total Revenue and Other Sources:	\$ 4,862	177,293	\$ 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				
	263	3,969	-	0%
Total Expenditures and Other Uses:	263	62,896	\$ 163,708	0%
Net Increase/ (Decrease) in Fund Balance	4,599	114,397	160,942	
Fund Balance - Beginning	258,938	149,140	149,140	
Fund Balance - Ending	\$ 263,537	\$ 263,537	\$ 310,082	

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

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

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

Description	April	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
Construction Project Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026**

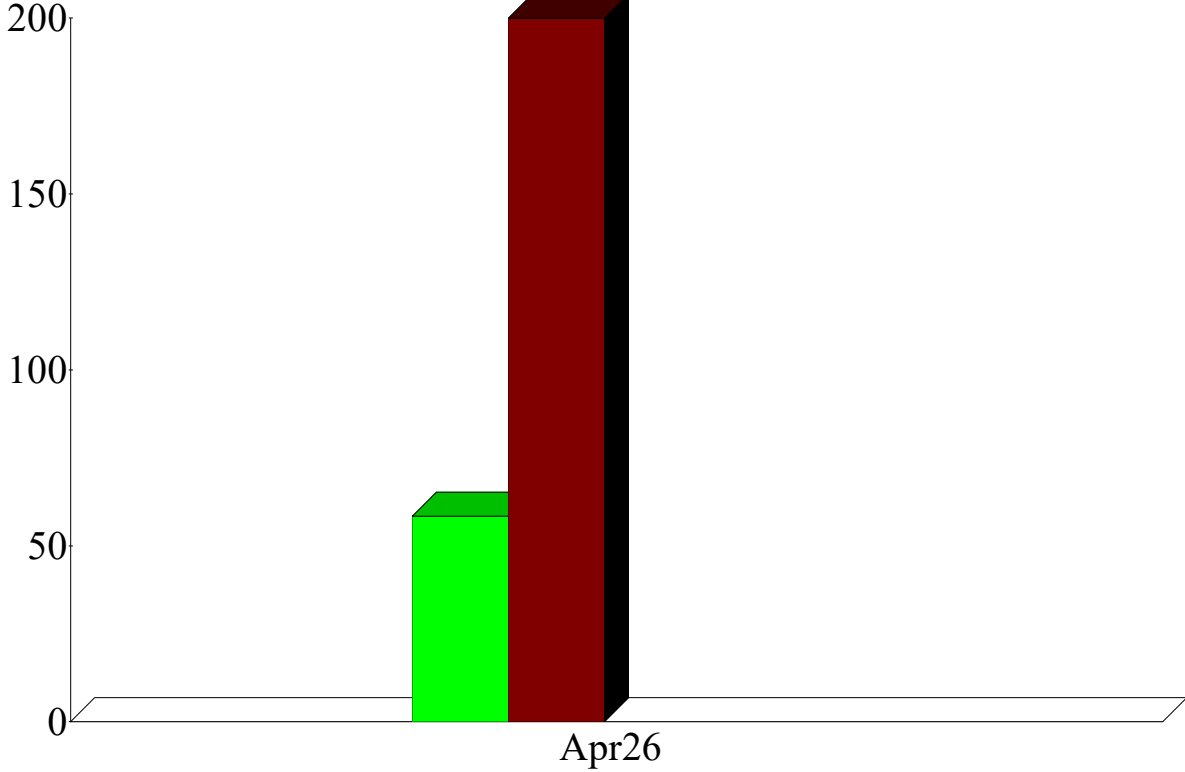
Description	April	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	194	1,341	-
Cost of Issuance	-	9	-
Intragovernmental Transfers In	263	3,969	-
Total Revenue and Other Sources:	\$ 457	\$ 5,319	\$ -
Expenditures and Other Uses			
Capital Outlay	\$124,154	124,154	-
Intragovernmental Transfers Out	-	-	-
Total Expenditures and Other Uses:	\$ 124,154	\$ 124,154	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ (123,697)	\$ (118,835)	-
Fund Balance - Beginning	\$ 72,165	67,302	-
Fund Balance - Ending	\$ (51,532)	\$ (51,532)	\$ -

Esplanade Lake Club Community Development District

Income and Expense by Month April 2026

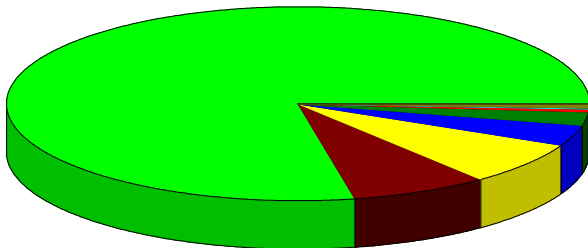


\$ in 1,000's



Expense Summary April 2026

5380000	· Stormwater Mgmt-C	78.25%
5790000	· Landscaping	7.75
9099000	· Reserve Allocations	7.29
5130000	· Financial and Administ	3.60
5120000	· Executive	2.29
5140000	· Legal Services	0.49
5110000	· Legislative	0.20
5810000	· Interfund Transfer Out	0.13
Total		\$199,918.25



By Account