

Esplanade Lake Club

Community Development District

Financial Statements *May 31, 2026*

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Esplanade Lake Club Community Development District
Balance Sheet
Through May 31, 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	\$ 93,323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,323
FMIT - Investment Account	1,012,058	-	-	-	-	-	-	-	-	-	-	1,012,058
Debt Service Fund												
Reserve Account	-	427,391	22,752	88,578	-	-	-	-	-	-	-	538,721
Revenue	-	848,686	66,472	72,222	-	-	-	-	-	-	-	987,379
Prepayment Account	-	-	15,605	-	-	-	-	-	-	-	-	15,605
Construction	-	-	-	-	-	-	525	-	-	-	-	525
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	-	-	-	-	-	-	-	1,380,905	-	-	-	1,380,905
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	14,974,095	-	-	-	14,974,095
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	9,328,372	-	9,328,372
Total Assets	\$ 1,105,381	\$ 1,276,076	\$ 104,829	\$ 160,800	\$ -	\$ -	\$ 7,445	\$ 16,355,000	\$ 9,328,372	\$ -	\$ -	\$ 28,337,903

Esplanade Lake Club Community Development District
Balance Sheet
Through May 31, 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					
Liabilities												
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Developer Advance	-	-	-	-	-	455,267	58,716	-	-	-	-	513,984
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	-	-	-	-	-	-	-	15,000	-	-	-	15,000
Series 2025	-	-	-	-	-	-	-	\$40,000	-	-	-	40,000
Long Term												
Series 2019A-1	-	-	-	-	-	-	-	12,840,000	-	-	-	12,840,000
Series 2019A-2	-	-	-	-	-	-	-	710,000	-	-	-	710,000
Series 2025	-	-	-	-	-	-	-	\$2,430,000	-	-	-	2,430,000
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 455,267</u>	<u>\$ 58,716</u>	<u>\$ 16,355,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,868,984</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	-	18,198	(49,865)	11,660	(39,402)	(11,676)	(118,573)	-	-	-	-	(189,660)
Unassigned												
Beginning: October 1, 2025 (Unaudited)	674,944	-	-	-	-	-	-	-	-	-	-	674,944
Additions: Extraordinary Capital/Operation Reserve	116,667	-	-	-	-	-	-	-	-	-	-	116,667
Results from Current Operations	313,770	-	-	-	-	-	-	-	-	-	-	313,770
Total Fund Equity and Other Credits	<u>\$ 1,105,381</u>	<u>\$ 1,276,076</u>	<u>\$ 104,829</u>	<u>\$ 160,800</u>	<u>\$ 0</u>	<u>\$ (455,267)</u>	<u>\$ (51,271)</u>	<u>\$ -</u>	<u>\$ 9,328,372</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,468,920</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 1,105,381</u>	<u>\$ 1,276,076</u>	<u>\$ 104,829</u>	<u>\$ 160,800</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ 7,445</u>	<u>\$ 16,355,000</u>	<u>\$ 9,328,372</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,337,903</u>

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

Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest				
Interest - FMIT	2,502	12,058	25,000	48%
Special Assessment Revenue				
Special Assessments - On-Roll	8,892	1,001,254	1,070,089	94%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(42,804)	0%
Total Revenue and Other Sources:	\$ 11,394	\$ 1,013,312	\$ 1,052,285	96%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	400	1,600	2,400	67%
Executive				
Professional Management	4,583	36,667	55,000	67%
Financial and Administrative				
Audit Services	-	5,600	4,500	124%
Accounting Services	3,333	26,667	40,000	67%
Assessment Roll Services	3,333	26,667	40,000	67%
Arbitrage Rebate Services	-	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	24	95	250	38%
Computer Services - Website Development	1,200	2,400	2,400	100%
Insurance				
	-	18,623	18,275	102%
Printing & Binding				
	-	265	300	88%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
Legal - General Counsel	-	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 May 31, 2026

Description	May	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	5,069	38,023	68,000	56%
Repairs & Maintenance				
Lake System				
Aquatic Weed Control	3,450	24,000	44,000	55%
Lake Bank Maintenance	-	106,785	114,000	94%
Fountain and Aeration Maintenance	-	-	1,500	0%
Water Quality Reporting	5,865	46,920	69,000	68%
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	1,250	25,956	12,000	216%
Contingencies	2,100	11,870	8,340	142%
Landscaping				
Professional Services				
Asset Management	904	10,971	30,000	37%
Repairs & Maintenance				
Landscape Maintenance	-	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	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 May 31, 2026

Description	May	Year to Date	Total Annual Budget	% of Budget
Capital Outlay				
Contingencies/CEI Services	-	-	16,500	0%
Reserve Allocations				
Extraordinary Capital/Operations	14,583	116,667	175,000	67%
Total Expenditures and Other Uses:	\$ 46,094	\$ 699,542	\$ 1,052,285	66%
Net Increase/ (Decrease) in Fund Balance	(34,700)	313,770	-	
Fund Balance - Beginning	1,125,498	674,944	674,944	
Extraordinary Capital/Operations Reserve	14,583	116,667	175,000	
Fund Balance - Ending	\$ 1,105,381	\$ 1,105,381	\$ 849,944	

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

Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,228	10,420	18,265	57%
Revenue Account	3,122	20,527	30,365	68%
Prepayment Account	0	1	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	7,484	842,731	924,979	91%
Other Fees and Charges				
Discounts for Early Payment	-	-	(60,513)	0%
Intragovernmental Transfers In	-	45,553	-	0%
Total Revenue and Other Sources:	\$ 11,835	919,232	\$ 913,096	101%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	310,000	310,000	100%
Principal Debt Service - Early Redemptions	50,000	50,000	-	0%
Interest Expense	265,247	535,531	535,531	100%
Intragovernmental Transfers Out	-	5,503	-	0%
Total Expenditures and Other Uses:	\$ 315,247	901,034	\$ 845,531	107%
Net Increase/ (Decrease) in Fund Balance	(303,412)	18,198	67,565	
Fund Balance - Beginning	1,579,489	1,257,879	1,257,879	
Fund Balance - Ending	\$ 1,276,076	1,276,076	\$ 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 May 31, 2026

Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	65	652	118	553%
Revenue Account	221	1,037	2,422	43%
Prepayment Account	82	1,484	12,573	12%
Special Assessment Revenue				
Special Assessments - On-Roll	693	78,003	79,902	98%
Special Assessments - Prepayment 2019A-2	12,000	97,209	-	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:	\$ 13,061	247,474	\$ 89,789	276%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	40,000	40,000	100%
Principal Debt Service - Early Redemptions	25,000	225,000	-	0%
Interest Expense	13,256	31,966	34,675	92%
Intragovernmental Transfers Out	-	374	-	0%
Total Expenditures and Other Uses:	38,256	297,339	\$ 74,675	398%
Net Increase/ (Decrease) in Fund Balance	(25,196)	(49,865)	15,114	
Fund Balance - Beginning	130,024	154,694	154,694	
Fund Balance - Ending	\$ 104,829	\$ 104,829	\$ 169,808	

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

Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ 147,504	0%
Interest Income				
Reserve Account	255	2,159	-	0%
Revenue Account	491	2,124	-	0%
Capitalized Interest	-	429	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	1,553	174,879	189,546	92%
Other Fees and Charges				
Discounts for Early Payment	-	-	(12,400)	0%
Intragovernmental Transfers In	-	-	-	0%
Total Revenue and Other Sources:	\$ 2,299	179,591	\$ 324,650	0%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	35,000	35,000	35,000	100%
Interest Expense	69,781	128,708	128,708	100%
Intragovernmental Transfers Out	255	4,224	-	0%
Total Expenditures and Other Uses:	105,036	167,932	\$ 163,708	0%
Net Increase/ (Decrease) in Fund Balance	(102,737)	11,660	160,942	
Fund Balance - Beginning	263,537	149,140	149,140	
Fund Balance - Ending	\$ 160,800	\$ 160,800	\$ 310,082	

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

Description	May	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 May 31, 2026

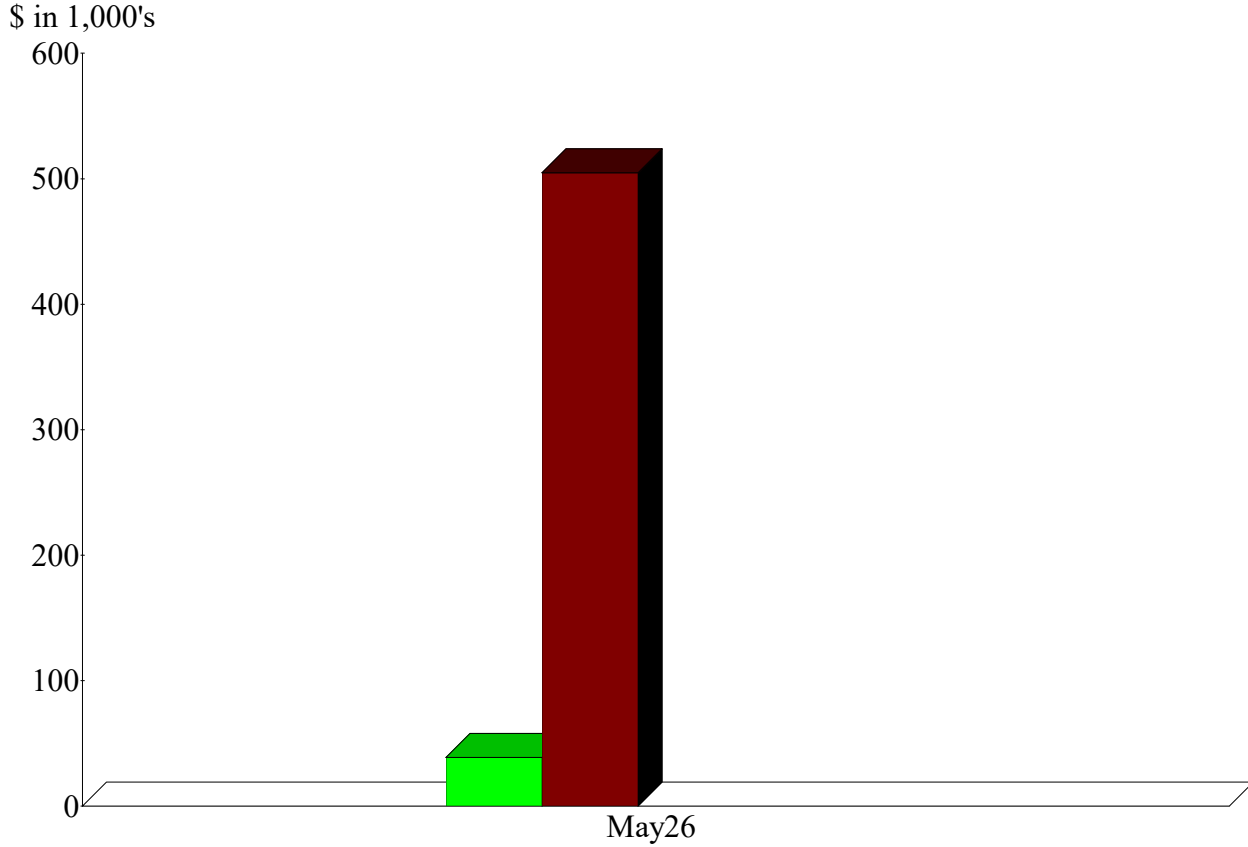
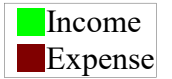
Description	May	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	-	183	-
Intragovernmental Transfers In			
	-	374	-
Total Revenue and Other Sources:	\$ -	\$ 557	\$ -
Expenditures and Other Uses			
Capital Outlay			
Intragovernmental 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 May 31, 2026

Description	May	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	7	1,348	-
Cost of Issuance	-	9	-
Intragovernmental Transfers In	255	4,224	-
Total Revenue and Other Sources:	\$ 262	\$ 5,581	\$ -
Expenditures and Other Uses			
Capital Outlay		124,154	
Intragovernmental Transfers Out	-	-	-
Total Expenditures and Other Uses:	\$ -	\$ 124,154	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ 262	\$ (118,573)	-
Fund Balance - Beginning	\$ (51,532)	67,302	-
Fund Balance - Ending	\$ (51,271)	\$ (51,271)	\$ -

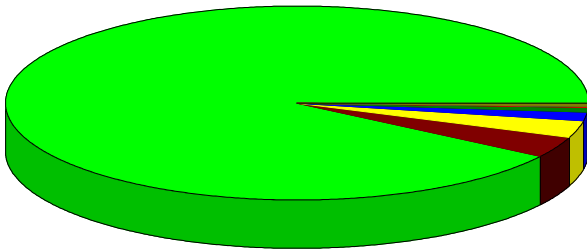
Esplanade Lake Club Community Development District

Income and Expense by Month
May 2026



Expense Summary
May 2026

5170000 · Debt Service	90.82%
5380000 · Stormwater Mgmt-Construction	3.51
9099000 · Reserve Allocations	2.89
5130000 · Financial and Administrative	1.56
5120000 · Executive	0.91
5790000 · Landscaping	0.18
5110000 · Legislative	0.08
5810000 · Interfund Transfer Out	0.05
Total	\$504,633.26



By Account