

# Esplanade Lake Club

Community Development District

## *Financial Statements June 30, 2026*

*PFM Management Services LLC  
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**Esplanade Lake Club Community Development District**  
**Balance Sheet**  
**Through June 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					
<b>Assets</b>												
<b>Cash and Investments</b>												
<b>General Fund</b>												
Truist - Checking Account	\$ 185,966	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185,966
FMIT - Investment Account	863,377	-	-	-	-	-	-	-	-	-	-	863,377
<b>Debt Service Fund</b>												
Reserve Account	-	425,575	21,806	88,578	-	-	-	-	-	-	-	535,959
Revenue	-	854,966	66,932	72,953	-	-	-	-	-	-	-	994,852
Prepayment Account	-	1,816	16,618	-	-	-	-	-	-	-	-	18,434
Construction	-	-	-	-	-	-	789	-	-	-	-	789
<b>Due from Other Funds</b>												
General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Unamortized Prem/Discount on Bonds Payable</b>	-	-	-	-	-	-	6,921	-	-	-	-	6,921
<b>Amount Available in Debt Service Funds</b>	-	-	-	-	-	-	-	1,387,714	-	-	-	1,387,714
<b>Amount to be Provided by Debt Service Funds</b>	-	-	-	-	-	-	-	14,877,286	-	-	-	14,877,286
<b>Investment in General Fixed Assets (net of depreciation)</b>	-	-	-	-	-	-	-	-	-	9,328,372	-	9,328,372
<b>Total Assets</b>	<b>\$ 1,049,342</b>	<b>\$ 1,282,357</b>	<b>\$ 105,357</b>	<b>\$ 161,531</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,710</b>	<b>\$ 16,265,000</b>	<b>\$ 9,328,372</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,199,669</b>

**Esplanade Lake Club Community Development District**  
**Balance Sheet**  
**Through June 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					
<b>Liabilities</b>												
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Developer Advance	-	-	-	-	-	455,267	58,716	-	-	-	-	513,984
<b>Due to Other Funds</b>												
General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Bonds Payable</b>												
<b>Current Portion (Due within 12 months)</b>												
Series 2019A-1	-	-	-	-	-	-	-	320,000	-	-	-	320,000
Series 2019A-2	-	-	-	-	-	-	-	15,000	-	-	-	15,000
Series 2025	-	-	-	-	-	-	-	40,000	-	-	-	40,000
<b>Long Term</b>												
Series 2019A-1	-	-	-	-	-	-	-	12,840,000	-	-	-	12,840,000
Series 2019A-2	-	-	-	-	-	-	-	620,000	-	-	-	620,000
Series 2025	-	-	-	-	-	-	-	2,430,000	-	-	-	2,430,000
<b>Total Liabilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 455,267</u>	<u>\$ 58,716</u>	<u>\$ 16,265,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,778,984</u>
<b>Fund Equity and Other Credits</b>												
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	9,328,372	-	9,328,372
<b>Fund Balance</b>												
<b>Restricted</b>												
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	-	24,478	(49,337)	12,391	(39,402)	(11,676)	(118,309)	-	-	-	-	(181,855)
<b>Unassigned</b>												
Beginning: October 1, 2025 (Unaudited)	674,944	-	-	-	-	-	-	-	-	-	-	674,944
Additions: Extraordinary Capital/Operation Reserve	131,250	-	-	-	-	-	-	-	-	-	-	131,250
Results from Current Operations	243,148	-	-	-	-	-	-	-	-	-	-	243,148
<b>Total Fund Equity and Other Credits</b>	<u>\$ 1,049,342</u>	<u>\$ 1,282,357</u>	<u>\$ 105,357</u>	<u>\$ 161,531</u>	<u>\$ 0</u>	<u>\$ (455,267)</u>	<u>\$ (51,006)</u>	<u>\$ -</u>	<u>\$ 9,328,372</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,420,686</u>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<u>\$ 1,049,342</u>	<u>\$ 1,282,357</u>	<u>\$ 105,357</u>	<u>\$ 161,531</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ 7,710</u>	<u>\$ 16,265,000</u>	<u>\$ 9,328,372</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,199,669</u>

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

Description	June	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
<b>Interest</b>				
Interest - FMIT	1,319	13,377	25,000	54%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	3,009	1,004,263	1,070,089	94%
<b>Other Fees and Charges</b>				
Discounts/Collection Fees	-	-	(42,804)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 4,328</b>	<b>\$ 1,017,640</b>	<b>\$ 1,052,285</b>	<b>97%</b>
<b>Expenditures and Other Uses</b>				
<b>Legislative</b>				
Board of Supervisor's Fees	400	2,000	2,400	83%
<b>Executive</b>				
Professional Management	4,583	41,250	55,000	75%
<b>Financial and Administrative</b>				
Audit Services	-	5,600	4,500	124%
Accounting Services	3,333	30,000	40,000	75%
Assessment Roll Services	3,333	30,000	40,000	75%
Arbitrage Rebate Services	-	500	1,500	33%
<b>Other Contractual Services</b>				
Legal Advertising	2,011	2,011	4,000	50%
Trustee Services	4,246	11,664	11,250	104%
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	0	0	250	0%
<b>Communications &amp; Freight Services</b>				
Postage, Freight & Messenger	-	95	250	38%
Computer Services - Website Development	-	2,400	2,400	100%
<b>Insurance</b>				
	-	18,623	18,275	102%
<b>Printing &amp; Binding</b>				
	-	265	300	88%
<b>Subscription &amp; Memberships</b>				
	-	175	175	100%
<b>Legal Services</b>				
Legal - General Counsel	1,410	3,431	7,500	46%
<b>Other General Government Services</b>				
Engineering Services	-	-	5,000	0%

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

Description	June	Year to Date	Total Annual Budget	% of Budget
<b>Road and Street Services</b>				
<b>Professional Management</b>				
Asset Management	-	-	1,000	0%
<b>Repairs and Maintenance</b>				
Miscellaneous Repairs	-	-	2,000	0%
Pressure Cleaning	-	3,549	4,000	89%
<b>Stormwater Management Services</b>				
Professional - Management	4,159	42,181	68,000	62%
<b>Repairs &amp; Maintenance</b>				
<b>Lake System</b>				
Aquatic Weed Control	3,450	27,450	44,000	62%
Lake Bank Maintenance	-	106,785	114,000	94%
Fountain and Aeration Maintenance	-	-	1,500	0%
Water Quality Reporting	5,865	52,785	69,000	77%
Water Quality Testing	5,550	11,100	16,000	69%
Stormwater Structures	377	69,152	40,000	173%
Midge Fly Control	-	-	3,500	0%
Lake 5/6 Fish Stocking	-	21,019	38,000	55%
Rip-Rap Repairs	-	2,000	20,000	10%
<b>Wetland Preserves System</b>				
Wetland Maintenance	1,250	27,206	12,000	227%
Contingencies	2,100	13,970	8,340	168%
<b>Landscaping</b>				
<b>Professional Services</b>				
Asset Management	1,654	12,625	30,000	42%
<b>Repairs &amp; Maintenance</b>				
Landscape Maintenance	13,420	60,390	95,000	64%
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	3,225	12,728	20,000	64%
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 June 30, 2026**

Description	June	Year to Date	Total Annual Budget	% of Budget
<b>Capital Outlay</b>				
Contingencies/CEI Services	-	-	16,500	0%
<b>Reserve Allocations</b>				
Extraordinary Capital/Operations	14,583	131,250	175,000	75%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 74,950</b>	<b>\$ 774,492</b>	<b>\$ 1,052,285</b>	74%
Net Increase/ (Decrease) in Fund Balance	(70,622)	243,148	-	
Fund Balance - Beginning	1,105,381	674,944	674,944	
Extraordinary Capital/Operations Reserve	14,583	131,250	175,000	
<b>Fund Balance - Ending</b>	<b>\$ 1,049,342</b>	<b>\$ 1,049,342</b>	<b>\$ 849,944</b>	

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

Description	June	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	1,269	11,689	18,265	64%
Revenue Account	2,479	23,006	30,365	76%
Prepayment Account	-	1	-	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	2,533	845,264	924,979	91%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(60,513)	0%
<b>Intragovernmental Transfers In</b>	-	45,553	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 6,281</b>	<b>925,512</b>	<b>\$ 913,096</b>	<b>101%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
Principal Debt Service - Mandatory	-	310,000	310,000	100%
Principal Debt Service - Early Redemptions	-	50,000	-	0%
Interest Expense	-	535,531	535,531	100%
<b>Intragovernmental Transfers Out</b>	-	5,503	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>901,034</b>	<b>\$ 845,531</b>	<b>107%</b>
Net Increase/ (Decrease) in Fund Balance	6,281	24,478	67,565	
Fund Balance - Beginning	1,276,076	1,257,879	1,257,879	
<b>Fund Balance - Ending</b>	<b>\$ 1,282,357</b>	<b>1,282,357</b>	<b>\$ 1,325,444</b>	

**Esplanade Lake Club Community Development District**  
**Debt Service Fund - Series 2019A-2**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through June 30, 2026**

Description	June	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	68	720	118	610%
Revenue Account	194	1,230	2,422	51%
Prepayment Account	33	1,517	12,573	12%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	234	78,238	79,902	98%
Special Assessments - Prepayment 2019A-2	-	97,209	-	0%
<b>Developer Contributions</b>				
	-	56,855	-	0%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(5,226)	0%
<b>Intragovernmental Transfers In</b>				
	-	12,233	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 528</b>	<b>248,002</b>	<b>\$ 89,789</b>	<b>276%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
Principal Debt Service - Mandatory	-	40,000	40,000	100%
Principal Debt Service - Early Redemptions	-	225,000	-	0%
Interest Expense	-	31,966	34,675	92%
<b>Intragovernmental Transfers Out</b>				
	-	374	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>-</b>	<b>297,339</b>	<b>\$ 74,675</b>	<b>398%</b>
Net Increase/ (Decrease) in Fund Balance	528	(49,337)	15,114	
Fund Balance - Beginning	104,829	154,694	154,694	
<b>Fund Balance - Ending</b>	<b>\$ 105,357</b>	<b>\$ 105,357</b>	<b>\$ 169,808</b>	

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

Description	June	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ 147,504	0%
<b>Interest Income</b>				
Reserve Account	263	2,422	-	0%
Revenue Account	206	2,330	-	0%
Capitalized Interest	-	429	-	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	526	175,404	189,546	93%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(12,400)	0%
<b>Intragovernmental Transfers In</b>				
	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 995</b>	<b>180,586</b>	<b>\$ 324,650</b>	<b>0%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
Principal Debt Service - Mandatory	-	35,000	35,000	100%
Interest Expense	-	128,708	128,708	100%
<b>Intragovernmental Transfers Out</b>				
	263	4,487	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>263</b>	<b>168,195</b>	<b>\$ 163,708</b>	<b>0%</b>
Net Increase/ (Decrease) in Fund Balance	732	12,391	160,942	
Fund Balance - Beginning	160,800	149,140	149,140	
<b>Fund Balance - Ending</b>	<b>\$ 161,531</b>	<b>\$ 161,531</b>	<b>\$ 310,082</b>	

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

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

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

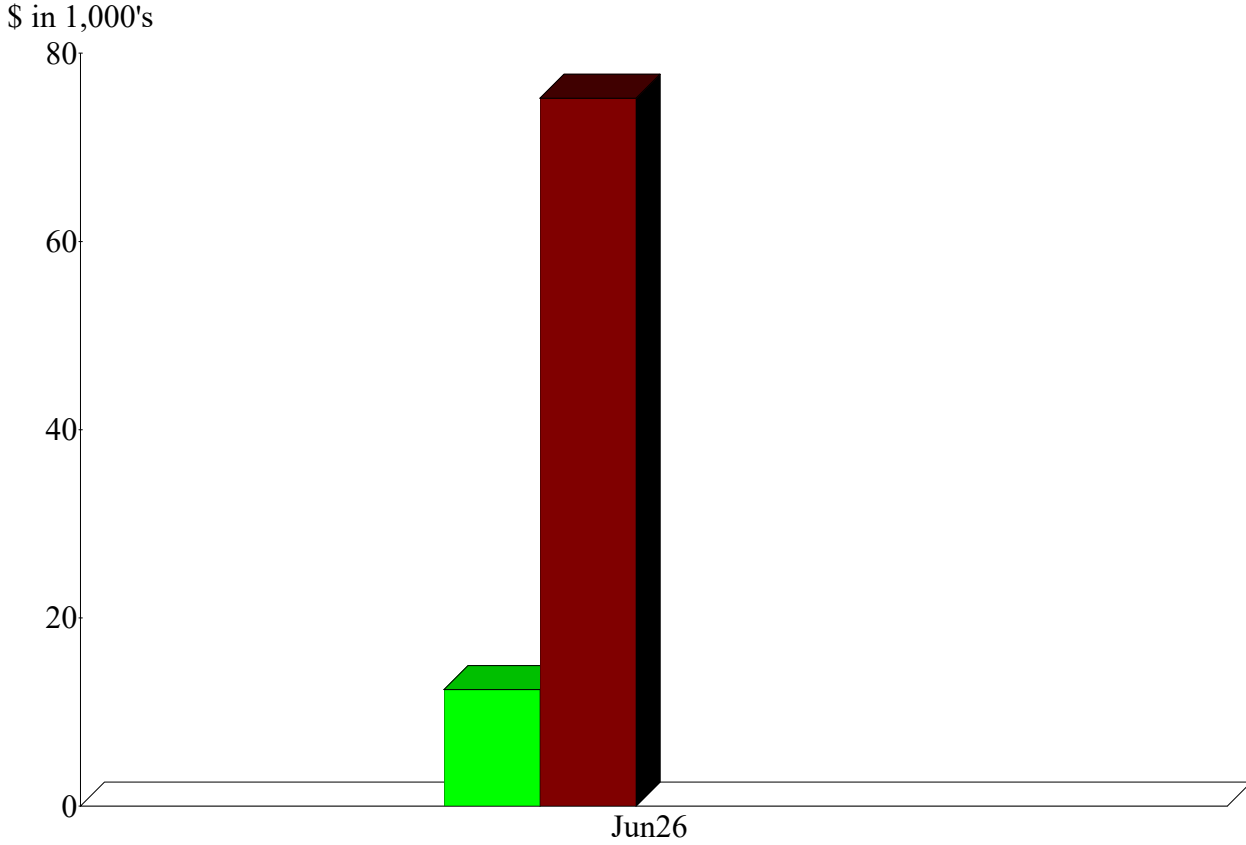
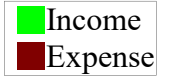
Description	June	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>			
Carryforward	\$ -	\$ -	\$ -
<b>Interest Income</b>			
Construction Account	-	183	-
<b>Intragovernmental Transfers In</b>			
	-	374	-
<b>Total Revenue and Other Sources:</b>	<b>\$ -</b>	<b>\$ 557</b>	<b>\$ -</b>
<b>Expenditures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

**Esplanade Lake Club Community Development District**  
**Construction Project Fund - Series 2025**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through June 30, 2026**

Description	June	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>			
Carryforward	\$ -	\$ -	\$ -
<b>Interest Income</b>			
Construction Account	1	1,349	-
Cost of Issuance	-	9	-
Intragovernmental Transfers In	263	4,487	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 265</b>	<b>\$ 5,845</b>	<b>\$ -</b>
<b>Expenditures and Other Uses</b>			
Capital Outlay		124,154	
Intragovernmental Transfers Out	-	-	-
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 124,154</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	\$ 265	\$ (118,309)	-
Fund Balance - Beginning	\$ (51,271)	67,302	-
<b>Fund Balance - Ending</b>	<b>\$ (51,006)</b>	<b>\$ (51,006)</b>	<b>\$ -</b>

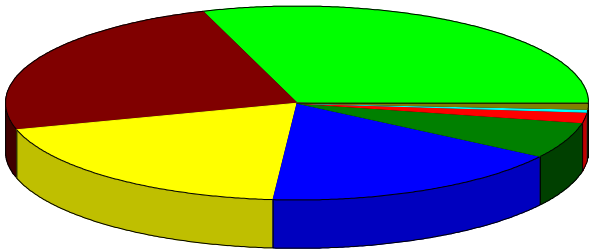
# Esplanade Lake Club Community Development District

Income and Expense by Month  
June 2026



Expense Summary  
June 2026

5380000 · Stormwater Mgmt-Constructio	30.25%
5790000 · Landscaping	24.33
9099000 · Reserve Allocations	19.39
5130000 · Financial and Administrative	17.18
5120000 · Executive	6.09
5140000 · Legal Services	1.87
5110000 · Legislative	0.53
5810000 · Interfund Transfer Out	0.35
<b>Total</b>	<b>\$75,212.89</b>



By Account