# Esplanade Lake Club

**Community Development District**

*Financial Statements*
*July 31, 2026*

*PFM Management Services LLC*
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Orlando, Florida 32817
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***Esplanade Lake Club Community Development District***

***Monthly Financial Statements***

# Esplanade Lake Club Community Development District
## Balance Sheet
### Through July 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 | |
| **Assets** | | | | | | | | | | |
| **Cash and Investments** | | | | | | | | | | |
| **General Fund** | | | | | | | | | | |
| Truist - Checking Account | $ 145,437 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 145,437 |
| FMIT - Investment Account | 866,375 | - | - | - | - | - | - | - | - | 866,375 |
| **Debt Service Fund** | | | | | | | | | | |
| Reserve Account | - | 425,575 | 21,870 | 88,578 | - | - | - | - | - | 536,024 |
| Revenue | - | 867,596 | 67,999 | 75,020 | - | - | - | - | - | 1,010,615 |
| Prepayment Account | - | 1,816 | 244,824 | - | - | - | - | - | - | 246,639 |
| Construction | - | - | - | - | - | - | 1,046 | - | - | 1,046 |
| **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** | - | - | - | - | - | - | - | 1,629,680 | - | 1,629,680 |
| **Amount to be Provided by Debt Service Funds** | - | - | - | - | - | - | - | 14,635,320 | - | 14,635,320 |
| **Investment in General Fixed Assets (net of depreciation)** | - | - | - | - | - | - | - | - | 9,328,372 | 9,328,372 |
| **Total Assets** | **$ 1,011,812** | **$ 1,294,987** | **$ 334,693** | **$ 163,598** | **$ -** | **$ -** | **$ 7,967** | **$ 16,265,000** | **$ 9,328,372** | **$ 28,406,429** |

# Esplanade Lake Club Community Development District
## Balance Sheet
### Through July 31, 2026

| | Governmental Funds | | | | | | | Account Groups | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | General Fund | Debt Service Funds | | | Capital Project Funds | | | General Long Term Debt | General Fixed Assets | Totals (Memorandum Only) |
| | | 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 | - | - | - | - | - | - | - | 620,000 | - | 620,000 |
| Series 2025 | - | - | - | - | - | - | - | 2,430,000 | - | 2,430,000 |
| **Total Liabilities** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 455,267** | **$ 58,716** | **$ 16,265,000** | **$ -** | **$ 16,778,984** |
| | | | | | | | | | | |
| **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 | - | 37,109 | 179,999 | 14,458 | (39,402) | (11,676) | (118,052) | - | - | 62,435 |
| **Unassigned** | | | | | | | | | | |
| Beginning: October 1, 2025 (Unaudited) | 674,944 | - | - | - | - | - | - | - | - | 674,944 |
| Additions: Extraordinary Capital/Operation Reserve | 145,833 | - | - | - | - | - | - | - | - | 145,833 |
| Results from Current Operations | 191,034 | - | - | - | | | - | - | - | 191,034 |
| **Total Fund Equity and Other Credits** | **$ 1,011,812** | **$ 1,294,987** | **$ 334,693** | **$ 163,598** | **$ 0** | **$ (455,267)** | **$ (50,750)** | **$ -** | **$ 9,328,372** | **$ 11,627,445** |
| | | | | | | | | | | |
| **Total Liabilities, Fund Equity and Other Credits** | **$ 1,011,812** | **$ 1,294,987** | **$ 334,693** | **$ 163,598** | **$ 0** | **$ -** | **$ 7,967** | **$ 16,265,000** | **$ 9,328,372** | **$ 28,406,429** |

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

| Description | July | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|
| **Revenue and Other Sources** | | | | |
| **Carryforward** | $ - | $ - | $ - | 0% |
| **Interest** | | | | |
| Interest - FMIT | 2,998 | 16,375 | 25,000 | 65% |
| **Special Assessment Revenue** | | | | |
| Special Assessments - On-Roll | 10,638 | 1,014,901 | 1,070,089 | 95% |
| **Other Fees and Charges** | | | | |
| Discounts/Collection Fees | - | - | (42,804) | 0% |
| **Total Revenue and Other Sources:** | **$ 13,636** | **$ 1,031,276** | **$ 1,052,285** | **98%** |
| | | | | |
| **Expenditures and Other Uses** | | | | |
| **Legislative** | | | | |
| Board of Supervisor's Fees | 200 | 2,200 | 2,400 | 92% |
| **Executive** | | | | |
| Professional Management | 4,583 | 45,833 | 55,000 | 83% |
| **Financial and Administrative** | | | | |
| Audit Services | - | 5,600 | 4,500 | 124% |
| Accounting Services | 3,333 | 33,333 | 40,000 | 83% |
| Assessment Roll Services | 3,333 | 33,333 | 40,000 | 83% |
| Arbitrage Rebate Services | - | 500 | 1,500 | 33% |
| **Other Contractual Services** | | | | |
| Legal Advertising | - | 2,011 | 4,000 | 50% |
| Trustee Services | - | 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 | 250 | 0% |
| **Communications & Freight Services** | | | | |
| Postage, Freight & Messenger | 16 | 112 | 250 | 45% |
| Computer Services - Website Development | - | 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 | - | 3,431 | 7,500 | 46% |
| **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 July 31, 2026**

| Description | July | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|
| **Stormwater Management Services** | | | | |
| Professional - Management | 3,013 | 45,194 | 68,000 | 66% |
| **Repairs & Maintenance** | | | | |
| **Lake System** | | | | |
| Aquatic Weed Control | 6,900 | 34,350 | 44,000 | 78% |
| Lake Bank Maintenance | - | 106,785 | 114,000 | 94% |
| Fountain and Aeration Maintenance | - | - | 1,500 | 0% |
| Water Quality Reporting | 5,865 | 58,650 | 69,000 | 85% |
| Water Quality Testing | - | 11,100 | 16,000 | 69% |
| Stormwater Structures | - | 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% |
| **Wetland Preserves System** | | | | |
| Wetland Maintenance | 9,340 | 36,546 | 12,000 | 305% |
| Contingencies | 4,437 | 18,407 | 8,340 | 221% |
| **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% |
| **Landscaping** | | | | |
| **Professional Services** | | | | |
| Asset Management | 3,435 | 16,060 | 30,000 | 54% |
| **Repairs & Maintenance** | | | | |
| Landscape Maintenance | 6,710 | 67,100 | 95,000 | 71% |
| 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 | - | 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 July 31, 2026

| Description | July | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|
| **Capital Outlay** | | | | |
| Contingencies/CEI Services | - | - | 16,500 | 0% |
| **Reserve Allocations** | | | | |
| Extraordinary Capital/Operations | 14,583 | 145,833 | 175,000 | 83% |
| **Total Expenditures and Other Uses:** | **$ 65,750** | **$ 840,241** | **$ 1,052,285** | 80% |
| Net Increase/ (Decrease) in Fund Balance | (52,114) | 191,034 | - | |
| Fund Balance - Beginning | 1,049,342 | 674,944 | 674,944 | |
| Extraordinary Capital/Operations Reserve | 14,583 | 145,833 | 175,000 | |
| **Fund Balance - Ending** | **$ 1,011,812** | **$ 1,011,812** | **$ 849,944** | |

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

| Description | July | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|
| **Revenue and Other Sources** | | | | |
| **Carryforward** | $ - | $ - | $ - | 0% |
| **Interest Income** | | | | |
| Reserve Account | 1,226 | 12,915 | 18,265 | 71% |
| Revenue Account | 2,451 | 25,457 | 30,365 | 84% |
| Prepayment Account | - | 1 | - | 0% |
| **Special Assessment Revenue** | | | | |
| Special Assessments - On-Roll | 8,954 | 854,217 | 924,979 | 92% |
| **Other Fees and Charges** | | | | |
| Discounts for Early Payment | - | - | (60,513) | 0% |
| **Intragovernmental Transfers In** | - | 45,553 | - | 0% |
| **Total Revenue and Other Sources:** | **$ 12,630** | **938,143** | **$ 913,096** | **103%** |
| | | | | |
| **Expenditures and Other Uses** | | | | |
| **Debt Service** | | | | |
| Principal Debt Service - Mandatory | - | 310,000 | 310,000 | 100% |
| Principal Debt Service - Early Redemptions | - | 50,000 | - | 0% |
| Interest Expense | - | 535,531 | 535,531 | 100% |
| **Intragovernmental Transfers Out** | - | 5,503 | - | 0% |
| **Total Expenditures and Other Uses:** | **$ -** | **901,034** | **$ 845,531** | **107%** |
| | | | | |
| Net Increase/ (Decrease) in Fund Balance | 12,630 | 37,109 | 67,565 | |
| Fund Balance - Beginning | 1,282,357 | 1,257,879 | 1,257,879 | |
| **Fund Balance - Ending** | **$ 1,294,987** | **1,294,987** | **$ 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 July 31, 2026

| Description | July | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|
| **Revenue and Other Sources** | | | | |
| **Carryforward** | $ - | $ - | $ - | 0% |
| **Interest Income** | | | | |
| Reserve Account | 64 | 784 | 118 | 664% |
| Revenue Account | 192 | 1,422 | 2,422 | 59% |
| Prepayment Account | 46 | 1,563 | 12,573 | 12% |
| **Special Assessment Revenue** | | | | |
| Special Assessments - On-Roll | 829 | 79,067 | 79,902 | 99% |
| Special Assessments - Prepayment 2019A-2 | - | 97,209 | - | 0% |
| **Developer Contributions** | 228,206 | 285,061 | - | 0% |
| **Other Fees and Charges** | | | | |
| Discounts for Early Payment | - | - | (5,226) | 0% |
| **Intragovernmental Transfers In** | - | 12,233 | - | 0% |
| **Total Revenue and Other Sources:** | **$ 229,337** | **477,338** | **$ 89,789** | **532%** |
| **Expenditures and Other Uses** | | | | |
| **Debt Service** | | | | |
| Principal Debt Service - Mandatory | - | 40,000 | 40,000 | 100% |
| Principal Debt Service - Early Redemptions | - | 225,000 | - | 0% |
| Interest Expense | - | 31,966 | 34,675 | 92% |
| **Intragovernmental Transfers Out** | - | 374 | - | 0% |
| **Total Expenditures and Other Uses:** | **-** | **297,339** | **$ 74,675** | **398%** |
| Net Increase/ (Decrease) in Fund Balance | 229,337 | 179,999 | 15,114 | |
| Fund Balance - Beginning | 105,357 | 154,694 | 154,694 | |
| **Fund Balance - Ending** | **$ 334,693** | **$ 334,693** | **$ 169,808** | |

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

| Description | July | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|
| **Revenue and Other Sources** | | | | |
| **Carryforward** | $ - | $ - | $ 147,504 | 0% |
| **Interest Income** | | | | |
| Reserve Account | 255 | 2,677 | - | 0% |
| Revenue Account | 209 | 2,539 | - | 0% |
| Capitalized Interest | - | 429 | - | 0% |
| **Special Assessment Revenue** | | | | |
| Special Assessments - On-Roll | 1,858 | 177,262 | 189,546 | 94% |
| **Other Fees and Charges** | | | | |
| Discounts for Early Payment | - | - | (12,400) | 0% |
| **Intragovernmental Transfers In** | - | - | - | 0% |
| **Total Revenue and Other Sources:** | **$ 2,321** | **182,907** | **$ 324,650** | **0%** |
| **Expenditures and Other Uses** | | | | |
| **Debt Service** | | | | |
| Principal Debt Service - Mandatory | - | 35,000 | 35,000 | 100% |
| Interest Expense | - | 128,708 | 128,708 | 100% |
| **Intragovernmental Transfers Out** | 255 | 4,742 | - | 0% |
| **Total Expenditures and Other Uses:** | **255** | **168,449** | **$ 163,708** | **0%** |
| Net Increase/ (Decrease) in Fund Balance | 2,067 | 14,458 | 160,942 | |
| Fund Balance - Beginning | 161,531 | 149,140 | 149,140 | |
| **Fund Balance - Ending** | **$ 163,598** | **$ 163,598** | **$ 310,082** | |

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

| Description | July | 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 July 31, 2026**

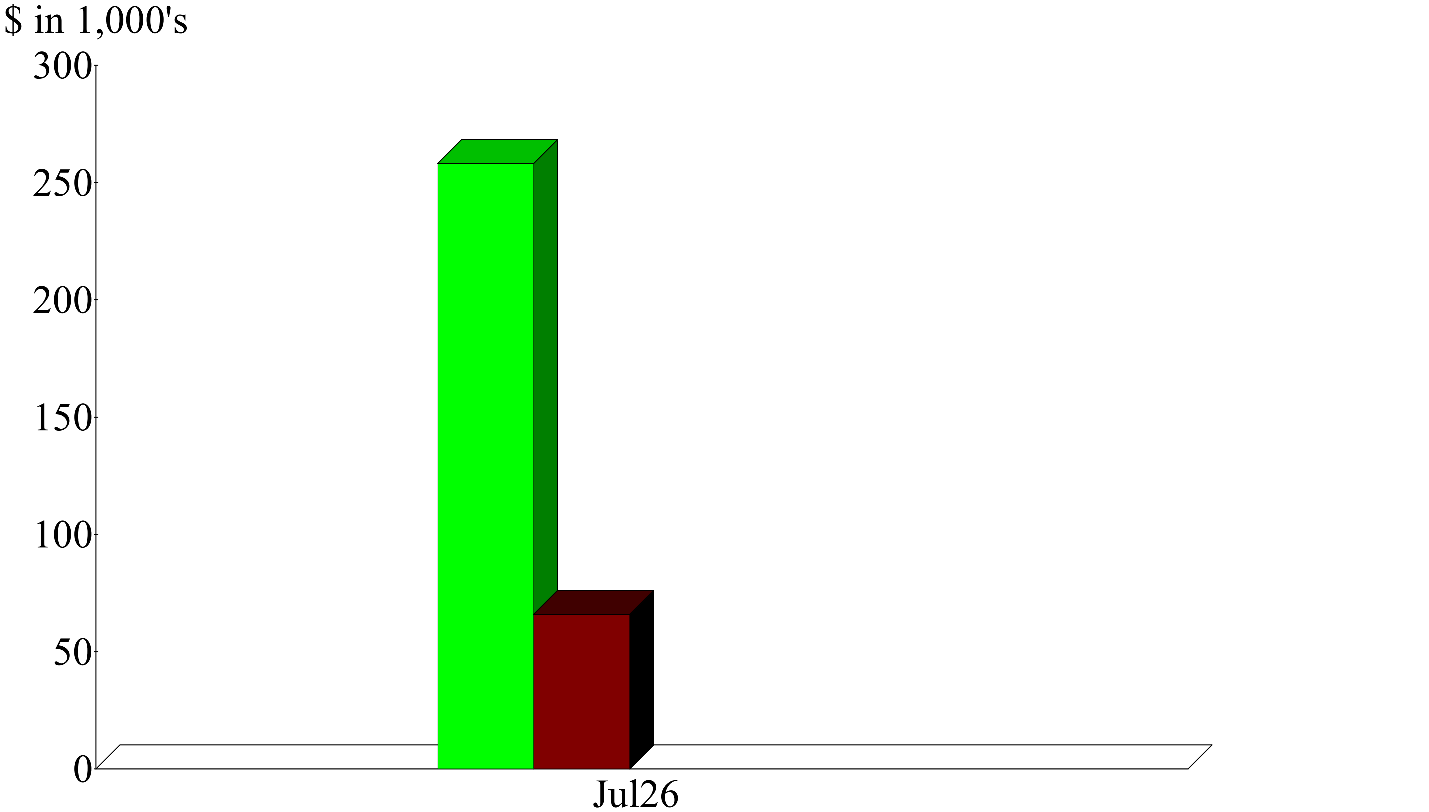
| Description | July | Year to Date | Total Annual Budget |
|---|---|---|---|
| **Revenue and Other Sources** | | | |
| **Carryforward** | $ - | $ - | $ - |
| **Interest Income** | | | |
| Construction Account | - | 183 | - |
| **Intragovernmental Transfers In** | - | 374 | - |
| **Total Revenue and 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 July 31, 2026**

| Description | July | Year to Date | Total Annual Budget |
|---|---|---|---|
| **Revenue and Other Sources** | | | |
| **Carryforward** | $ - | $ - | $ - |
| **Interest Income** | | | |
| Construction Account | 2 | 1,352 | - |
| Cost of Issuance | - | 9 | - |
| **Intragovernmental Transfers In** | 255 | 4,742 | - |
| **Total Revenue and Other Sources:** | **$ 257** | **$ 6,102** | **$ -** |
| **Expenditures and Other Uses** | | | |
| **Capital Outlay** | - | 124,154 | |
| **Intragovernmental Transfers Out** | - | - | - |
| **Total Expenditures and Other Uses:** | **$ -** | **$ 124,154** | **$ -** |
| Net Increase/ (Decrease) in Fund Balance | $ 257 | $ (118,052) | - |
| Fund Balance - Beginning | $ (51,006) | 67,302 | - |
| **Fund Balance - Ending** | **$ (50,750)** | **$ (50,750)** | **$ -** |

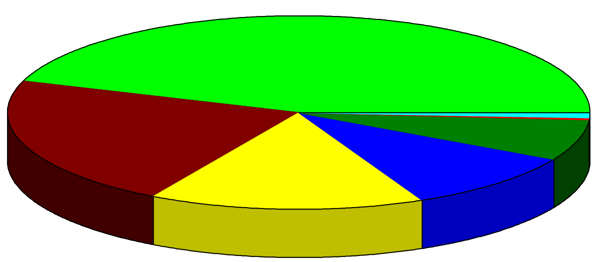
# Esplanade Lake Club Community Development District

Income and Expense by Month
July 2026




Expense Summary
July 2026

| | |
|---|---|
| 5380000 · Stormwater Mgmt-( | 44.78% |
| 9099000 · Reserve Allocations | 22.09 |
| 5790000 · Landscaping | 15.37 |
| 5130000 · Financial and Adminis | 10.13 |
| 5120000 · Executive | 6.94 |
| 5810000 · Interfund Transfer Out | 0.39 |
| 5110000 · Legislative | 0.30 |
| Total | $66,004.22 |



By Account