Esplanade Lake Club

Community Development District

Financial Statements
August 31, 2026

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Esplanade Lake Club Community Development District

Monthly Financial Statements

Esplanade Lake Club Community Development District
Balance Sheet
Through August 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	$ 173,182	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 173,182
FMIT - Investment Account	768,586	-	-	-	-	-	-	-	-	768,586
Debt Service Fund										
Reserve Account	-	425,575	21,460	88,578	-	-	-	-	-	535,613
Revenue	-	871,416	65,319	75,238	-	-	-	-	-	1,011,973
Prepayment Account	-	1,816	228,206	-	-	-	-	-	-	230,021
Construction	-	-	-	-	-	-	1,312	-	-	1,312
Due from Other Funds										
General Fund	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	3,423	-	-	-	-	-	-	-	-	3,423
Unamortized Prem/Discount on Bonds Payable	-	-	-	-	-	-	6,921	-	-	6,921
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	1,613,791	-	1,613,791
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	14,651,209	-	14,651,209
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	9,328,372	9,328,372
Total Assets	**$ 945,191**	**$ 1,298,807**	**$ 314,984**	**$ 163,817**	**$ -**	**$ -**	**$ 8,233**	**$ 16,265,000**	**$ 9,328,372**	**$ 28,324,404**

Esplanade Lake Club Community Development District
Balance Sheet
Through August 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	-	-	-	-	-	-	-	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	-	40,929	160,290	14,676	(39,402)	(11,676)	(117,786)	-	-	47,031
Unassigned										
Beginning: October 1, 2025 (Unaudited)	674,944	-	-	-	-	-	-	-	-	674,944
Additions: Extraordinary Capital/Operation Reserve	160,417	-	-	-	-	-	-	-	-	160,417
Results from Current Operations	109,830	-	-	-			-	-	-	109,830
Total Fund Equity and Other Credits	**$ 945,191**	**$ 1,298,807**	**$ 314,984**	**$ 163,817**	**$ 0**	**$ (455,267)**	**$ (50,483)**	**$ -**	**$ 9,328,372**	**$ 11,545,420**
Total Liabilities, Fund Equity and Other Credits	**$ 945,191**	**$ 1,298,807**	**$ 314,984**	**$ 163,817**	**$ 0**	**$ -**	**$ 8,233**	**$ 16,265,000**	**$ 9,328,372**	**$ 28,324,404**

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

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest				
Interest - FMIT	2,212	18,586	25,000	74%
Special Assessment Revenue				
Special Assessments - On-Roll	-	1,014,901	1,070,089	95%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(42,804)	0%
Total Revenue and Other Sources:	**$ 2,212**	**$ 1,033,487**	**$ 1,052,285**	**98%**
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	-	2,200	2,400	92%
Executive				
Professional Management	4,583	50,417	55,000	92%
Financial and Administrative				
Audit Services	-	5,600	4,500	124%
Accounting Services	3,333	36,667	40,000	92%
Assessment Roll Services	3,333	36,667	40,000	92%
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	45	156	250	63%
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 August 31, 2026

Description	August	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Professional - Management	2,885	48,078	68,000	71%
Repairs & Maintenance				
Lake System				
Aquatic Weed Control	3,450	37,800	44,000	86%
Lake Bank Maintenance	20,000	126,785	114,000	111%
Fountain and Aeration Maintenance	-	-	1,500	0%
Water Quality Reporting	5,865	64,515	69,000	94%
Water Quality Testing	-	11,100	16,000	69%
Stormwater Structures	3,500	72,652	40,000	182%
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	2,350	38,896	12,000	324%
Contingencies	2,100	20,507	8,340	246%
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	4,944	21,004	30,000	70%
Repairs & Maintenance				
Landscape Maintenance	-	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	12,444	28,224	13,000	217%
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 August 31, 2026

Description	August	Year to Date	Total Annual Budget	% of Budget
Capital Outlay				
Contingencies/CEI Services	-	-	16,500	0%
Reserve Allocations				
Extraordinary Capital/Operations	14,583	160,417	175,000	92%
Total Expenditures and Other Uses:	**$ 83,415**	**$ 923,657**	**$ 1,052,285**	88%
Net Increase/ (Decrease) in Fund Balance	(81,204)	109,830	-	
Fund Balance - Beginning	1,011,812	674,944	674,944	
Extraordinary Capital/Operations Reserve	14,583	160,417	175,000	
Fund Balance - Ending	**$ 945,191**	**$ 945,191**	**$ 849,944**	

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

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	1,264	14,179	18,265	78%
Revenue Account	2,556	28,013	30,365	92%
Prepayment Account	0	1	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	-	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:	**$ 3,820**	**941,963**	**$ 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	3,820	40,929	67,565	
Fund Balance - Beginning	1,294,987	1,257,879	1,257,879	
Fund Balance - Ending	**$ 1,298,807**	**1,298,807**	**$ 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 August 31, 2026

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	65	849	118	719%
Revenue Account	309	1,732	2,422	71%
Prepayment Account	115	1,678	12,573	13%
Special Assessment Revenue				
Special Assessments - On-Roll	-	79,067	79,902	99%
Special Assessments - Prepayment 2019A-2	-	97,209	-	0%
Developer Contributions	-	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:	**$ 489**	**477,828**	**$ 89,789**	**532%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	40,000	40,000	100%
Principal Debt Service - Early Redemptions	20,000	245,000	-	0%
Interest Expense	198	32,164	34,675	93%
Intragovernmental Transfers Out	-	374	-	0%
Total Expenditures and Other Uses:	**20,198**	**317,538**	**$ 74,675**	**425%**
Net Increase/ (Decrease) in Fund Balance	(19,709)	160,290	15,114	
Fund Balance - Beginning	334,693	154,694	154,694	
Fund Balance - Ending	**$ 314,984**	**$ 314,984**	**$ 169,808**	

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

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ 147,504	0%
Interest Income				
Reserve Account	263	2,940	-	0%
Revenue Account	219	2,757	-	0%
Capitalized Interest	-	429	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	-	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:	**$ 482**	**183,389**	**$ 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	263	5,005	-	0%
Total Expenditures and Other Uses:	**263**	**168,712**	**$ 163,708**	**0%**
Net Increase/ (Decrease) in Fund Balance	219	14,676	160,942	
Fund Balance - Beginning	163,598	149,140	149,140	
Fund Balance - Ending	**$ 163,817**	**$ 163,817**	**$ 310,082**	

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

Description	August	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
Construction Project Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2026

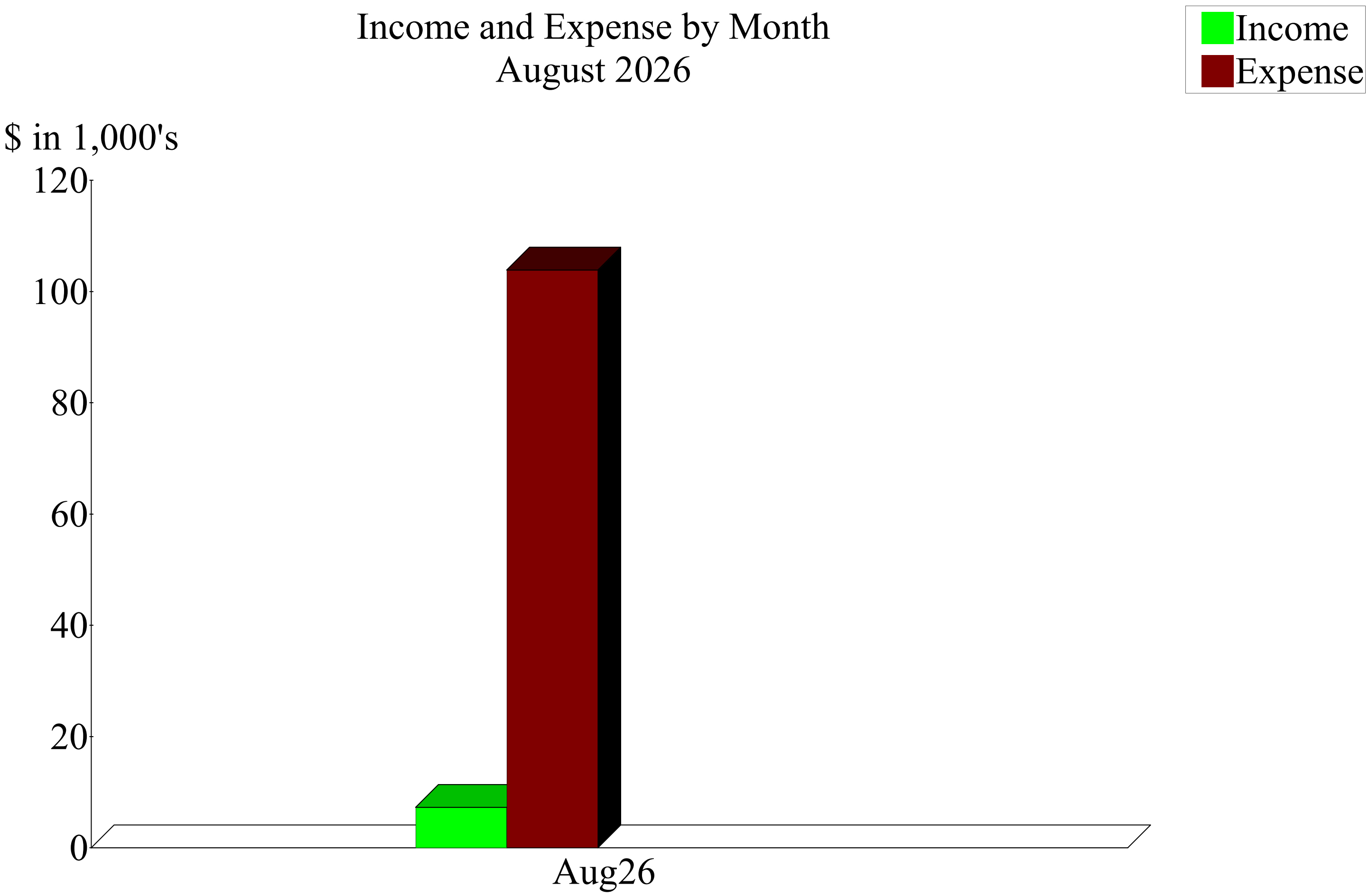
Description	August	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	$ -	$ -	$ -
Interest Income			
Construction Account	-	183	-
Intragovernmental Transfers In	-	374	-
Total Revenue and Other Sources:	**$ -**	**$ 557**	**$ -**
Expenditures and Other Uses			
Capital Outlay			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

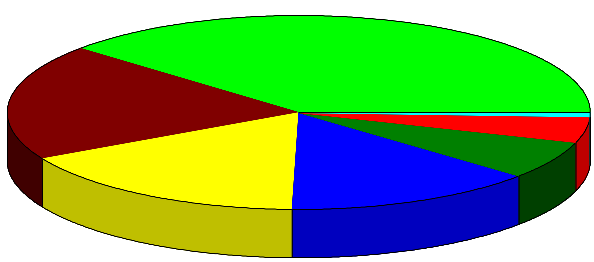
Description	August	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	$ -	$ -	$ -
Interest Income			
Construction Account	3	1,355	-
Cost of Issuance	-	9	-
Intragovernmental Transfers In	263	5,005	-
Total Revenue and Other Sources:	**$ 266**	**$ 6,368**	**$ -**
Expenditures and Other Uses			
Capital Outlay		124,154	
Intragovernmental Transfers Out	-	-	-
Total Expenditures and Other Uses:	**$ -**	**$ 124,154**	**$ -**
Net Increase/ (Decrease) in Fund Balance	$ 266	$ (117,786)	-
Fund Balance - Beginning	$ (50,750)	67,302	-
Fund Balance - Ending	**$ (50,483)**	**$ (50,483)**	**$ -**

Esplanade Lake Club Community Development District

Income and Expense by Month
August 2026



Expense Summary
August 2026



5380000 · Stormwater Mgmt-(		38.65%
5170000 · Debt Service		19.44
5790000 · Landscaping		16.74
9099000 · Reserve Allocations		14.04
5130000 · Financial and Administ		6.46
5120000 · Executive		4.41
5810000 · Interfund Transfer Out		0.25
Total		$103,876.84

By Account