Esplanade Lake Club Community Development District

September 2026 Financial Package

September 30, 2026

PFM Management Services LLC
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Esplanade Lake Club Community Development District
Balance Sheet
Through September 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	$ 107,853	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 107,853
FMIT - Investment Account	769,180	-	-	-	-	-	-	-	-	769,180
Debt Service Fund										
Reserve Account	-	425,575	21,100	88,578	-	-	-	-	-	535,253
Revenue	-	875,267	66,258	75,462	-	-	-	-	-	1,016,986
Prepayment Account	-	1,816	228,566	-	-	-	-	-	-	230,381
Construction	-	-	-	-	-	-	1,579	-	-	1,579
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	-	-	-	-	-	-	-	1,618,580	-	1,618,580
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	14,626,420	-	14,626,420
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	8,985,115	8,985,115
Total Assets	**$ 880,457**	**$ 1,302,657**	**$ 315,923**	**$ 164,040**	**$ -**	**$ -**	**$ 8,500**	**$ 16,245,000**	**$ 8,985,115**	**$ 27,901,692**

Esplanade Lake Club Community Development District
Balance Sheet
Through September 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			
Liabilities										
Accounts Payable	$ 6,980	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,980
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	-	-	-	-	-	-	-	600,000	-	600,000
Series 2025	-	-	-	-	-	-	-	2,430,000	-	2,430,000
Total Liabilities	**$ 6,980**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 455,267**	**$ 58,716**	**$ 16,245,000**	**$ -**	**$ 16,765,963**
Fund Equity and Other Credits										
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	8,985,115	8,985,115
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	-	44,779	161,229	14,900	(39,402)	(11,676)	(117,519)	-	-	52,310
Unassigned										
Beginning: October 1, 2025 (Unaudited)	674,944	-	-	-	-	-	-	-	-	674,944
Additions: Extraordinary Capital/Oper Reserve	175,000	-	-	-	-	-	-	-	-	175,000
Results from Current Operations	23,533	-	-	-			-	-	-	23,533
Total Fund Equity and Other Credits	**$ 873,477**	**$ 1,302,657**	**$ 315,923**	**$ 164,040**	**$ 0**	**$ (455,267)**	**$ (50,217)**	**$ -**	**$ 8,985,115**	**$ 11,135,729**
Total Liabilities, Fund Equity and Other Credits	**$ 880,457**	**$ 1,302,657**	**$ 315,923**	**$ 164,040**	**$ 0**	**$ -**	**$ 8,500**	**$ 16,245,000**	**$ 8,985,115**	**$ 27,901,692**

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

Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest				
Interest - FMIT	594	19,180	25,000	77%
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:	**$ 594**	**$ 1,034,081**	**$ 1,052,285**	**98%**
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	200	2,400	2,400	100%
Executive				
Professional Management	4,583	55,000	55,000	100%
Financial and Administrative				
Audit Services	-	5,600	4,500	124%
Accounting Services	3,333	40,000	40,000	100%
Assessment Roll Services	3,333	40,000	40,000	100%
Arbitrage Rebate Services	-	500	1,500	33%
Other Contractual Services				
Legal Advertising	279	2,290	4,000	57%
Trustee Services	-	11,664	11,250	104%
Dissemination Agent Services	-	875	7,000	13%
Bond Amortization Schedules	100	600	2,000	30%
Property Appraiser & Tax Collector Fees	-	809	700	116%
Bank Service Fees	83	83	250	33%
Communications & Freight Services				
Postage, Freight & Messenger	28	184	250	74%
Computer Services - Website Development	-	2,400	2,400	100%
Insurance	-	18,623	18,275	102%
Printing & Binding	14	279	300	93%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	1,200	4,631	7,500	62%
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 September 30, 2026

Description	September	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Professional - Management	9,067	57,146	68,000	84%
Repairs & Maintenance				
Lake System				
Aquatic Weed Control	3,450	41,250	44,000	94%
Lake Bank Maintenance	750	127,535	114,000	112%
Fountain and Aeration Maintenance	-	-	1,500	0%
Water Quality Reporting	5,865	70,380	69,000	102%
Water Quality Testing	5,550	16,650	16,000	104%
Stormwater Structures	4,929	77,581	40,000	194%
Midge Fly Control	925	925	3,500	26%
Lake 5/6 Fish Stocking	4,023	25,041	38,000	66%
Rip-Rap Repairs	-	2,000	20,000	10%
Wetland Preserves System				
Wetland Maintenance	1,250	40,146	12,000	335%
Contingencies	4,200	24,707	8,340	296%
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	5,725	26,729	30,000	89%
Repairs & Maintenance				
Landscape Maintenance	13,420	80,520	95,000	85%
Eagle Key Maintenance	-	-	16,000	0%
Tree Trimming	-	-	18,000	0%
Landscape Replacements	-	2,098	10,000	21%
Mulch Installation	-	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 September 30, 2026

Description	September	Year to Date	Total Annual Budget	% of Budget
Capital Outlay				
Contingencies/CEI Services	-	-	16,500	0%
Reserve Allocations				
Extraordinary Capital/Operations	14,583	175,000	175,000	100%
Total Expenditures and Other Uses:	**$ 86,892**	**$ 1,010,549**	**$ 1,052,285**	96%
Net Increase/ (Decrease) in Fund Balance	(86,298)	23,533	-	
Fund Balance - Beginning	945,191	674,944	674,944	
Extraordinary Capital/Operations Reserve	14,583	175,000	175,000	
Fund Balance - Ending	**$ 873,477**	**$ 873,477**	**$ 849,944**	

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

Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	1,264	15,442	18,265	85%
Revenue Account	2,587	30,600	30,365	101%
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:	**$ 3,850**	**945,813**	**$ 913,096**	**104%**
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	3,850	44,779	67,565	
Fund Balance - Beginning	1,298,807	1,257,879	1,257,879	
Fund Balance - Ending	**$ 1,302,657**	**1,302,657**	**$ 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 September 30, 2026

Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Reserve Account	64	913	118	774%
Revenue Account	194	1,926	2,422	80%
Prepayment Account	681	2,359	12,573	19%
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:	**$ 939**	**478,767**	**$ 89,789**	**533%**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	40,000	40,000	100%
Principal Debt Service - Early Redemptions	-	245,000	-	0%
Interest Expense	-	32,164	34,675	93%
Intragovernmental Transfers Out	-	374	-	0%
Total Expenditures and Other Uses:	**-**	**317,538**	**$ 74,675**	**425%**
Net Increase/ (Decrease) in Fund Balance	939	161,229	15,114	
Fund Balance - Beginning	314,984	154,694	154,694	
Fund Balance - Ending	**$ 315,923**	**$ 315,923**	**$ 169,808**	

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

Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ 147,504	0%
Interest Income				
Reserve Account	263	3,203	-	0%
Revenue Account	223	2,981	-	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:	**$ 486**	**183,875**	**$ 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	5,268	-	0%
Total Expenditures and Other Uses:	**263**	**168,975**	**$ 163,708**	**0%**
Net Increase/ (Decrease) in Fund Balance	223	14,900	160,942	
Fund Balance - Beginning	163,817	149,140	149,140	
Fund Balance - Ending	**$ 164,040**	**$ 164,040**	**$ 310,082**	

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

Description	September	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	**$ -**	**$ -**	**$ -**	

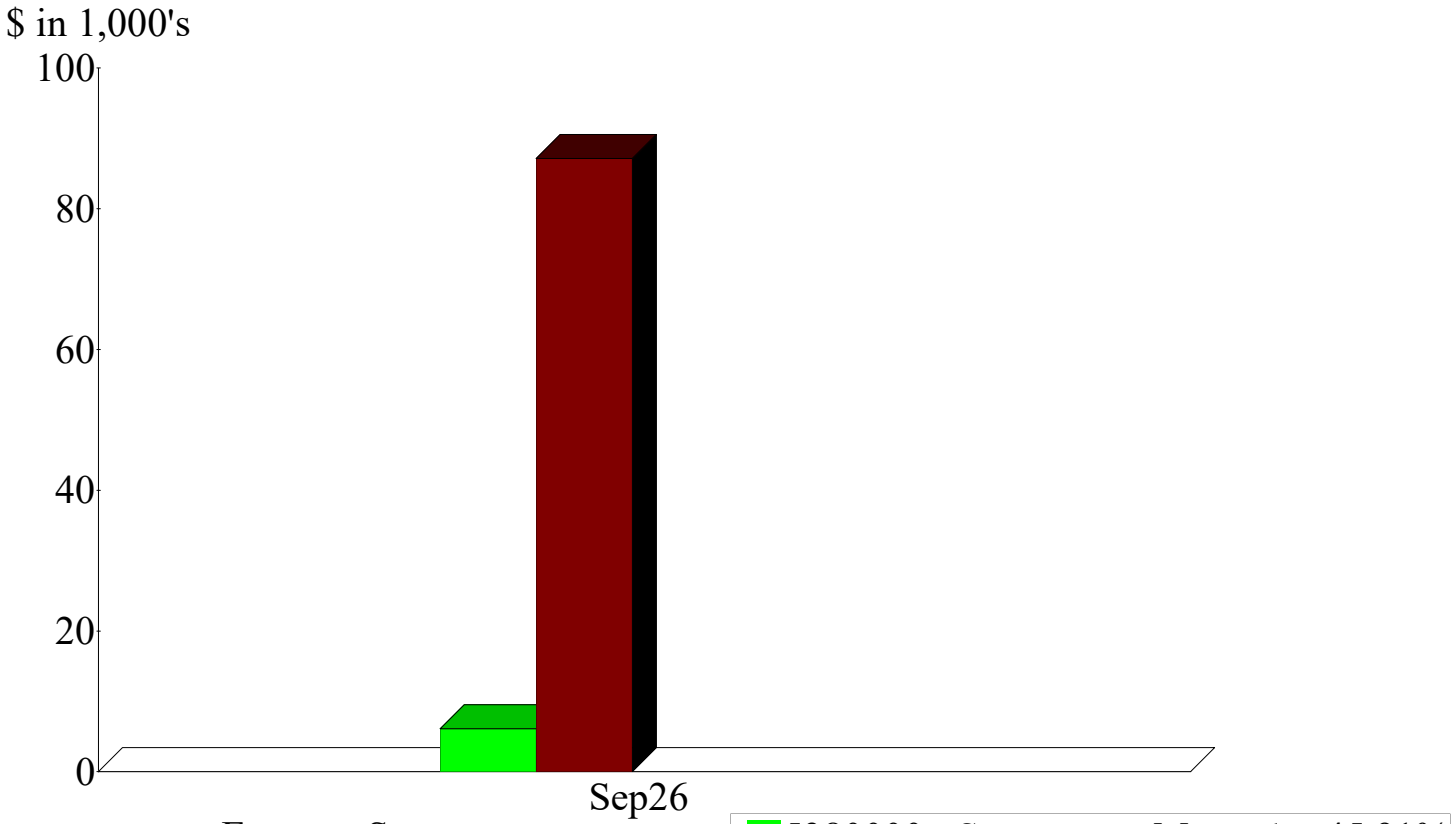
Esplanade Lake Club Community Development District
Construction Project Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2026

Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Construction Account	-	183	-	0%
Intragovernmental Transfers In	-	374	-	0%
Total Revenue and Other Sources:	**$ -**	**$ 557**	**$ -**	0%
Expenditures and Other Uses				
Capital Outlay				
Intragovernmental Transfers Out	-	12,233	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ 12,233**	**$ -**	0%
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 September 30, 2026

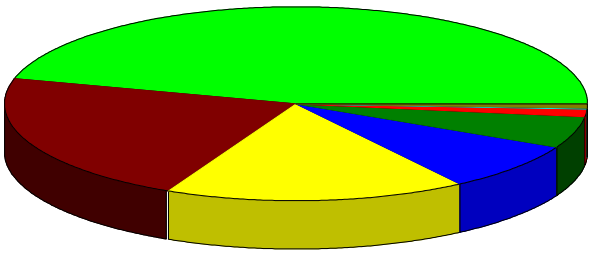
Description	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	$ -	$ -	$ -	0%
Interest Income				
Construction Account	4	1,358	-	0%
Cost of Issuance	-	9	-	0%
Intragovernmental Transfers In	263	5,268	-	0%
Total Revenue and Other Sources:	**$ 267**	**$ 6,635**	**$ -**	0%
Expenditures and Other Uses				
Capital Outlay		124,154		
Intragovernmental Transfers Out	-	-	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ 124,154**	**$ -**	0%
Net Increase/ (Decrease) in Fund Balance	$ 267	$ (117,519)	-	
Fund Balance - Beginning	$ (50,483)	67,302	-	
Fund Balance - Ending	**$ (50,217)**	**$ (50,217)**	**$ -**	

Esplanade Lake Club Community Development District
Income and Expense by Month
September 2026



Expense Summary
September 2026

5380000 · Stormwater Mgmt-C	45.91%
5790000 · Landscaping	21.97
9099000 · Reserve Allocations	16.73
5130000 · Financial and Administ	8.23
5120000 · Executive	5.26
5140000 · Legal Services	1.38
5810000 · Interfund Transfer Out	0.30
5110000 · Legislative	0.23
Total	$87,154.81



By Account