

# Esplanade Lake Club

Community Development District

*Financial Statements  
February 28, 2026*

*JPWard and Associates, LLC  
2301 N.E. 37<sup>th</sup> Street  
Fort Lauderdale, Florida 33308  
Phone: (954) 658-4900*

# TABLE OF CONTENTS

## *Esplanade Lake Club Community Development District*

### *Monthly Financial Statements*

Balance Sheet – All Funds	1-2
Statement of Revenue, Expenditures and Changes in Fund Balance	
General Fund	3-5
Debt Service Fund	
Series 2019A-1	6
Series 2010A-2	7
Series 2025	8
Capital Project Fund	
Series 2019A-1	9
Series 2010A-2	10
Series 2025	11
Income & Expense Graph – All Funds	12

**Esplanade Lake Club Community Development District  
Balance Sheet  
for the Period Ending February 28, 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	\$ 300,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,549
FMIT - Investment Account	1,005,871	-	-	-	-	-	-	-	-	-	-	1,005,871
<b>Debt Service Fund</b>												
Reserve Account	-	428,660	25,212	88,578	-	-	-	-	-	-	-	542,450
Revenue	-	1,068,085	75,566	168,091	-	-	-	-	-	-	-	1,311,742
Prepayment Account	-	45,759	13,769	-	-	-	-	-	-	-	-	59,528
Construction	-	-	-	-	-	-	64,833	-	-	-	-	64,833
<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>	-	-	-	-	-	-	-	1,657,052	-	-	-	1,657,052
<b>Amount to be Provided by Debt Service Funds</b>	-	-	-	-	-	-	-	14,717,948	-	-	-	14,717,948
<b>Investment in General Fixed Assets (net of depreciation)</b>	-	-	-	-	-	-	-	-	-	9,328,372	-	9,328,372
<b>Total Assets</b>	<b>\$ 1,306,420</b>	<b>\$ 1,542,505</b>	<b>\$ 114,547</b>	<b>\$ 256,669</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 71,754</b>	<b>\$ 16,375,000</b>	<b>\$ 9,328,372</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,995,266</b>

**Esplanade Lake Club Community Development District**  
**Balance Sheet**  
**for the Period Ending February 28, 2026**

	Governmental Funds										Totals (Memorandum Only)
	General Fund	Debt Service Funds			Capital Project Funds			Account Groups			
		Series 2019A-1	Series 2019A-2	Series 2025	Series 2019A-1	Series 2019A-2	Series 2025	General Long Term Debt	General Fixed Assets		
<b>Liabilities</b>											
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Developer Advance	-	-	-	-	-	455,267	-	-	-	-	455,267
<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	-	-	-	-	-	-	-	20,000	-	-	20,000
Series 2025	-	-	-	-	-	-	-	35,000	-	-	35,000
<b>Long Term</b>											
Series 2019A-1	-	-	-	-	-	-	-	12,890,000	-	-	12,890,000
Series 2019A-2	-	-	-	-	-	-	-	640,000	-	-	640,000
Series 2025	-	-	-	-	-	-	-	2,470,000	-	-	2,470,000
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 455,267</b>	<b>\$ -</b>	<b>\$ 16,375,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,830,267</b>
<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	-	284,626	(40,147)	107,528	(39,402)	(11,676)	4,451	-	-	-	305,380
<b>Unassigned</b>											
Beginning: October 1, 2025 (Unaudited)	674,944	-	-	-	-	-	-	-	-	-	674,944
Additions: Extraordinary Capital/Operation Reserve	72,917	-	-	-	-	-	-	-	-	-	72,917
Results from Current Operations	558,559	-	-	-	-	-	-	-	-	-	558,559
<b>Total Fund Equity and Other Credits</b>	<b>\$ 1,306,420</b>	<b>\$ 1,542,505</b>	<b>\$ 114,547</b>	<b>\$ 256,669</b>	<b>\$ 0</b>	<b>\$ (455,267)</b>	<b>\$ 71,754</b>	<b>\$ -</b>	<b>\$ 9,328,372</b>	<b>\$ -</b>	<b>\$ 12,164,999</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 1,306,420</b>	<b>\$ 1,542,505</b>	<b>\$ 114,547</b>	<b>\$ 256,669</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 71,754</b>	<b>\$ 16,375,000</b>	<b>\$ 9,328,372</b>	<b>\$ -</b>	<b>\$ 28,995,266</b>

**Esplanade Lake Club Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through February 28, 2026**

Description	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	0%
<b>Interest</b>				
Interest - FMIT	3,039	5,871	-	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	70,830	958,384	1,070,089	90%
<b>Other Fees and Charges</b>				
Discounts/Collection Fees	-	-	(42,804)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 73,869</b>	<b>\$ 964,256</b>	<b>\$ 1,027,285</b>	<b>94%</b>
<b>Expenditures and Other Uses</b>				
<b>Legislative</b>				
Board of Supervisor's Fees	-	800	2,400	33%
<b>Executive</b>				
Professional Management	4,583	22,917	55,000	42%
<b>Financial and Administrative</b>				
Audit Services	-	5,600	4,500	124%
Accounting Services	3,333	16,667	40,000	42%
Assessment Roll Services	3,333	16,667	40,000	42%
Arbitrage Rebate Services	-	-	1,500	0%
<b>Other Contractual Services</b>				
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%
<b>Communications &amp; Freight Services</b>				
Postage, Freight & Messenger	-	51	250	20%
Computer Services - Website Development	1,200	1,200	2,400	50%
<b>Insurance</b>	-	18,623	18,275	102%
<b>Printing &amp; Binding</b>	-	-	300	0%
<b>Subscription &amp; Memberships</b>	-	175	175	100%
<b>Legal Services</b>				
Legal - General Counsel	-	565	7,500	8%
<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 February 28, 2026**

Description	February	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	3,549	4,000	89%
<b>Stormwater Management Services</b>				
Professional - Management	5,494	20,875	68,000	31%
<b>Repairs &amp; Maintenance</b>				
<b>Lake System</b>				
Aquatic Weed Control	-	13,650	44,000	31%
Lake Bank Maintenance	-	29,450	34,000	87%
Fountain and Aeration Maintenance	-	-	1,500	0%
Water Quality Reporting	-	23,460	69,000	34%
Water Quality Testing	-	-	16,000	0%
Stormwater Structures	18,925	56,075	40,000	140%
Midge Fly Control	-	-	3,500	0%
Lake 5/6 Fish Stocking	-	9,836	38,000	26%
Rip-Rap Repairs	-	-	20,000	0%
<b>Wetland Preserves System</b>				
Wetland Maintenance	-	20,870	12,000	174%
Contingencies	420	7,040	8,340	84%
<b>Landscaping</b>				
<b>Professional Services</b>				
Asset Management	1,818	6,912	30,000	23%
<b>Repairs &amp; Maintenance</b>				
Landscape Maintenance	-	20,130	95,000	21%
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	-	5,189	20,000	26%
Landscape Lighting	-	-	1,000	0%
Irrigation System Repairs	-	-	1,500	0%
Holiday Lighting	-	5,000	5,000	100%
Miscellaneous Repairs	-	-	2,000	0%
Contingencies	-	-	5,445	0%

**Esplanade Lake Club Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 28, 2026**

Description	February	Year to Date	Total Annual Budget	% of Budget
<b>Capital Outlay</b>				
Eagle Key Improvements	-	-	5,000	0%
Center Pl Blvd Landscape Improvements	-	-	20,000	0%
Fountain and Aeration	-	-	30,000	0%
Contingencies/CEI Services	-	-	16,500	0%
<b>Reserve Allocations</b>				
Extraordinary Capital/Operations	14,583	72,917	175,000	42%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 57,239</b>	<b>\$ 405,696</b>	<b>\$ 1,027,285</b>	39%
Net Increase/ (Decrease) in Fund Balance	16,630	558,559	-	
Fund Balance - Beginning	1,275,207	674,944	674,944	
Extraordinary Capital/Operations Reserve	14,583	72,917	175,000	
<b>Fund Balance - Ending</b>	<b>\$ 1,306,420</b>	<b>\$ 1,306,420</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 February 28, 2026**

Description	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	1,269	6,772	18,265	37%
Revenue Account	2,935	11,439	30,365	38%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	59,616	806,648	924,979	87%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(60,513)	0%
Intragovernmental Transfers In	-	45,553	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 63,820</b>	<b>870,413</b>	<b>\$ 913,096</b>	<b>95%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
Principal Debt Service - Mandatory	-	310,000	310,000	100%
Interest Expense	-	270,284	535,531	50%
Intragovernmental Transfers Out	-	5,503	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>585,787</b>	<b>\$ 845,531</b>	<b>69%</b>
Net Increase/ (Decrease) in Fund Balance	63,820	284,626	67,565	
Fund Balance - Beginning	1,478,684	1,257,879	1,257,879	
<b>Fund Balance - Ending</b>	<b>\$ 1,542,505</b>	<b>1,542,505</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 February 28, 2026**

Description	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>				
Reserve Account	75	448	118	380%
Prepayment Account	248	1,304	12,573	10%
Revenue Account	204	396	2,422	16%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	5,518	74,664	79,902	93%
Special Assessments - Prepayment 2019A-2	-	73,037	-	0%
<b>Developer Contribution</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>\$ 6,045</b>	<b>218,936</b>	<b>\$ 89,789</b>	<b>244%</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	80,000	200,000	-	0%
Interest Expense	797	18,709	34,675	54%
<b>Intragovernmental Transfers Out</b>				
	-	374	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>80,797</b>	<b>259,083</b>	<b>\$ 74,675</b>	<b>347%</b>
Net Increase/ (Decrease) in Fund Balance	(74,752)	(40,147)	15,114	
Fund Balance - Beginning	189,299	154,694	154,694	
<b>Fund Balance - Ending</b>	<b>\$ 114,547</b>	<b>\$ 114,547</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 February 28, 2026**

Description	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ 147,504	0%
<b>Interest Income</b>				
Reserve Account	263	1,404	-	0%
Revenue Account	451	700	-	0%
Capitalized Interest	-	429	-	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	12,371	167,391	189,546	88%
<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>\$ 13,085</b>	<b>169,924</b>	<b>\$ 324,650</b>	<b>0%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
Principal Debt Service - Mandatory	-	-	35,000	0%
Interest Expense	-	58,926	128,708	46%
<b>Intragovernmental Transfers Out</b>	263	3,469	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>263</b>	<b>62,395</b>	<b>\$ 163,708</b>	<b>0%</b>
Net Increase/ (Decrease) in Fund Balance	12,822	107,528	160,942	
Fund Balance - Beginning	243,847	149,140	149,140	
<b>Fund Balance - Ending</b>	<b>\$ 256,669</b>	<b>\$ 256,669</b>	<b>\$ 310,082</b>	

**Esplanade Lake Club Community Development District**  
**Capital Project Fund - Series 2019A-1**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 28, 2026**

Description	February	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	-	648	-
Intragovernmental Transfers In	-	5,503	-
<b>Total Revenue and Other Sources:</b>	<b>\$ -</b>	<b>\$ 6,151</b>	<b>\$ -</b>
<b>Expenditures and Other Uses</b>			
Capital Outlay			
Intragovernmental Transfers Out	-	45,553	-
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 45,553</b>	<b>\$ -</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**  
**Capital Project Fund - Series 2019A-2**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 28, 2026**

Description	February	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  
Capital Project Fund - Series 2025  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through February 28, 2026**

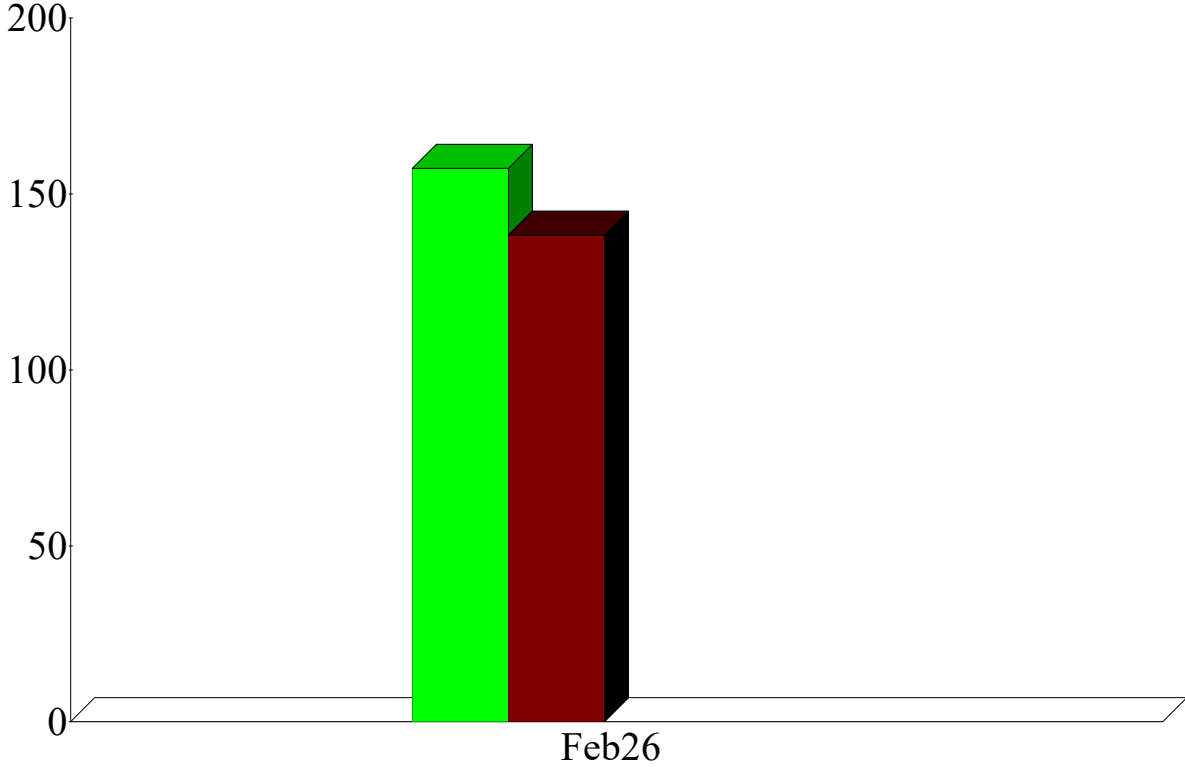
Description	February	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>			
Carryforward	\$ -	\$ -	\$ -
<b>Interest Income</b>			
Construction Account	191	973	-
Cost of Issuance	-	9	-
<b>Intragovernmental Transfers In</b>	263	3,469	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 454</b>	<b>\$ 4,451</b>	<b>\$ -</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>\$ -</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	\$ 454	\$ 4,451	-
Fund Balance - Beginning	\$ 71,300	67,302	-
<b>Fund Balance - Ending</b>	<b>\$ 71,754</b>	<b>\$ 71,754</b>	<b>\$ -</b>

# Esplanade Lake Club Community Development District

## Income and Expense by Month February 2026

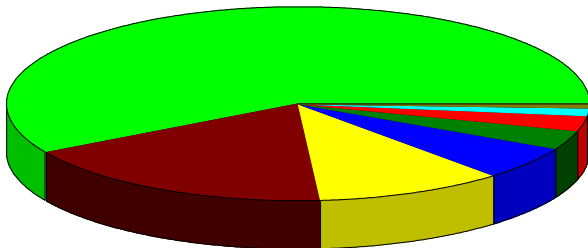


\$ in 1,000's



### Expense Summary February 2026

5170000	· Debt Service	58.42%
5380000	· Stormwater Mgmt-Co	17.96
9099000	· Reserve Allocations	10.54
5130000	· Financial and Administ	5.69
5120000	· Executive	3.31
5410000	· Road and Street Faciliti	2.57
5790000	· Landscaping	1.31
5810000	· Interfund Transfer Out	0.19
Total		\$138,298.89



By Account