

Esplanade Lake Club

Community Development District

Financial Statements December 31, 2025

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Esplanade Lake Club Community Development District

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Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending December 31, 2025

	Governmental Funds							Account Groups		Totals (Memorandum Only)
	Debt Service Funds				Capital Projects Funds			General Long Term Debt	General Fixed Assets	
	General Fund	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	\$ 356,525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 356,525
FMIT - Investment Account	1,000,000	-	-	-	-	-	-	-	-	1,000,000
Debt Service Fund										
Reserve Account	-	427,391	25,138	88,578	-	-	-	-	-	541,106
Revenue	-	975,879	67,495	149,277	-	-	-	-	-	1,192,651
Prepayment Account	-	206	81,536	-	-	-	-	-	-	81,742
Construction	-	-	-	-	44,009	12,083	63,915	-	-	120,007
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	-	-	-	-	-	-	-	1,577,645	-	1,577,645
Amount to be Provided by Debt Service Funds	-	-	-	-	-	-	-	14,877,355	-	14,877,355
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	8,646,114	8,646,114
Total Assets	\$ 1,356,525	\$ 1,403,476	\$ 174,169	\$ 237,855	\$ 44,009	\$ 12,083	\$ 70,836	\$ 16,455,000	\$ 8,646,114	\$ 28,400,067

Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending December 31, 2025

	Governmental Funds							Account Groups		Totals (Memorandum Only)
	Debt Service Funds				Capital Projects Funds			General Long Term Debt	General Fixed Assets	
	General Fund	Series 2019A-1	Series 2019A-2	Series 2025	Series 2019A-1	Series 2019A-2	Series 2025			
Liabilities										
Accounts Payable	\$ 8,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,705
Developer Advance	-	-	-	-	-	455,267	-	-	-	455,267
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	-	-	-	-	-	-	-	20,000	-	20,000
Series 2025	-	-	-	-	-	-	-	35,000	-	35,000
Long Term										
Series 2019A-1	-	-	-	-	-	-	-	\$12,890,000	-	12,890,000
Series 2019A-2	-	-	-	-	-	-	-	\$720,000	-	720,000
Series 2025	-	-	-	-	-	-	-	\$2,470,000	-	2,470,000
Total Liabilities	\$ 8,705	\$ -	\$ -	\$ -	\$ -	\$ 455,267	\$ -	\$ 16,455,000	\$ -	\$ 16,918,972
Fund Equity and Other Credits										
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	8,646,114	8,646,114
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	-	145,598	19,475	88,715	4,606	407	3,534	-	-	262,334
Unassigned										
Beginning: October 1, 2025 (Unaudited)	674,944	-	-	-	-	-	-	-	-	674,944
Additions: Extraordinary Capital/Operation Reserve	43,750	-	-	-	-	-	-	-	-	43,750
Results from Current Operations	629,126	-	-	-	-	-	-	-	-	629,126
Total Fund Equity and Other Credits	\$ 1,347,820	\$ 1,403,476	\$ 174,169	\$ 237,855	\$ 44,009	\$ (443,184)	\$ 70,836	\$ -	\$ 8,646,114	\$ 11,481,095
Total Liabilities, Fund Equity and Other Credits	\$ 1,356,525	\$ 1,403,476	\$ 174,169	\$ 237,855	\$ 44,009	\$ 12,083	\$ 70,836	\$ 16,455,000	\$ 8,646,114	\$ 28,400,067

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2025

Description	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	674,610	854,561	1,070,089	80%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(42,804)	0%
Total Revenue and Other Sources:	\$ 674,610	\$ 854,561	\$ 1,070,089	80%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	400	800	2,400	33%
Executive				
Professional Management	4,583	13,750	55,000	25%
Financial and Administrative				
Audit Services	5,600	5,600	4,500	124%
Accounting Services	3,333	10,000	40,000	25%
Assessment Roll Services	3,333	10,000	40,000	25%
Arbitrage Rebate Services	-	-	1,500	0%
Other Contractual Services				
Legal Advertising	-	-	4,000	0%
Trustee Services	-	-	11,250	0%
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%
Communications & Freight Services				
Postage, Freight & Messenger	24	51	250	20%
Computer Services - Website Development	-	-	2,400	0%
Insurance				
	-	18,623	18,275	102%
Printing & Binding				
	-	-	300	0%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
Legal - General Counsel	-	565	7,500	8%
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 December 31, 2025

Description	December	Year to Date	Total Annual Budget	% of Budget
Road and Street Services				
Professional Management				
Asset Management	-	-	1,000	0%
Repairs and Maintenance				
Miscellaneous Repairs	-	-	2,000	0%
Pressure Cleaning	-	-	4,000	0%
Stormwater Management Services				
Professional - Management	4,133	10,642	68,000	16%
Repairs & Maintenance				
Lake System				
Aquatic Weed Control	6,750	10,200	44,000	23%
Lake Bank Maintenance	-	-	34,000	0%
Fountain and Aeration Maintenance	-	-	1,500	0%
Water Quality Reporting	-	5,865	69,000	9%
Water Quality Testing	-	-	16,000	0%
Stormwater Structures	2,550	37,150	40,000	93%
Midge Fly Control	-	-	3,500	0%
Lake 5/6 Fish Stocking	-	-	38,000	0%
Rip-Rap Repairs	-	-	20,000	0%
Wetland Preserves System				
Wetland Maintenance	2,500	14,672	12,000	122%
Contingencies	4,100	6,200	8,340	74%
Landscaping				
Professional Services				
Asset Management	2,271	2,792	30,000	9%
Repairs & Maintenance				
Landscape Maintenance	6,710	20,130	95,000	21%
Eagle Key Maintenance	-	-	16,000	0%
Tree Trimming	-	-	18,000	0%
Landscape Replacements	2,098	2,098	10,000	21%
Mulch Installation	-	-	13,000	0%
Annuals	-	5,189	20,000	26%
Landscape Lighting	-	-	1,000	0%
Irrigation System Repairs	-	-	1,500	0%
Holiday Lighting	2,500	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 December 31, 2025

Description	December	Year to Date	Total Annual Budget	% of Budget
Capital Outlay				
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%
Reserve Allocations				
Extraordinary Capital/Operations	14,583	43,750	175,000	25%
Total Expenditures and Other Uses:	\$ 65,469	\$ 225,435	\$ 1,027,285	22%
Net Increase/ (Decrease) in Fund Balance	609,141	629,126	-	
Fund Balance - Beginning	724,096	674,944	674,944	
Extraordinary Capital/Operations Reserve	14,583	43,750	175,000	
Fund Balance - Ending	\$ 1,347,820	\$ 1,347,820	\$ 849,944	

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2025

Description	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	1,316	4,205	18,265	23%
Revenue Account	999	6,619	30,365	22%
Special Assessment Revenue				
Special Assessments - On-Roll	567,803	719,263	924,979	78%
Other Fees and Charges				
Discounts for Early Payment	-	-	(60,513)	0%
Intragovernmental Transfers In	-	-	-	0%
Total Revenue and Other Sources:	\$ 570,118	730,087	\$ 913,096	80%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	310,000	310,000	100%
Interest Expense	-	270,284	535,531	50%
Intragovernmental Transfers Out	1,316	4,205	-	0%
Total Expenditures and Other Uses:	\$ 1,316	584,489	\$ 845,531	69%
Net Increase/ (Decrease) in Fund Balance	568,802	145,598	67,565	
Fund Balance - Beginning	834,674	1,257,879	1,257,879	
Fund Balance - Ending	\$ 1,403,476	1,403,476	\$ 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 December 31, 2025

Description	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Reserve Account	89	291	118	247%
Prepayment Account	39	834	12,573	7%
Revenue Account	23	87	2,422	4%
Special Assessment Revenue				
Special Assessments - On-Roll	52,556	66,575	79,902	83%
Special Assessments - Prepayment 2019A-2	73,037	73,037	-	0%
Developer Contribution				
	-	56,855	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(5,226)	0%
Intragovernmental Transfers In				
	-	-	-	0%
Total Revenue and Other Sources:	\$ 125,744	197,678	\$ 89,789	220%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	40,000	40,000	100%
Principal Debt Service - Early Redemptions	-	120,000	-	0%
Interest Expense	-	17,913	34,675	52%
Intragovernmental Transfers Out				
	89	291	-	0%
Total Expenditures and Other Uses:	89	178,203	\$ 74,675	239%
Net Increase/ (Decrease) in Fund Balance	125,654	19,475	15,114	
Fund Balance - Beginning	48,514	154,694	154,694	
Fund Balance - Ending	\$ 174,169	\$ 174,169	\$ 169,808	

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

Description	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ 147,504	0%
Interest Income				
Reserve Account	273	871	-	0%
Revenue Account	19	19	-	0%
Capitalized Interest	-	429	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	117,827	149,257	189,546	79%
Other Fees and Charges				
Discounts for Early Payment	-	-	(12,400)	0%
Intragovernmental Transfers In	-	-	-	0%
Total Revenue and Other Sources:	\$ 118,119	150,577	\$ 324,650	0%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	-	35,000	0%
Interest Expense	-	58,926	128,708	46%
Intragovernmental Transfers Out	273	2,936	-	0%
Total Expenditures and Other Uses:	273	61,863	\$ 163,708	0%
Net Increase/ (Decrease) in Fund Balance	117,847	88,715	160,942	
Fund Balance - Beginning	120,008	149,140	149,140	
Fund Balance - Ending	\$ 237,855	\$ 237,855	\$ 310,082	

Esplanade Lake Club Community Development District
Capital Project Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2025

Description	December	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	131	402	-
Operating Transfers In (From Other Funds)	1,316	4,205	-
Total Revenue and Other Sources:	\$ 1,447	\$ 4,606	\$ -
Expenditures and Other Uses			
Capital Outlay			
Operating Transfers Out (To Other Funds)	-	-	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ 1,447	\$ 4,606	-
Fund Balance - Beginning	\$ 42,562	39,402	-
Fund Balance - Ending	\$ 44,009	\$ 44,009	\$ -

Esplanade Lake Club Community Development District
Capital Project Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2025

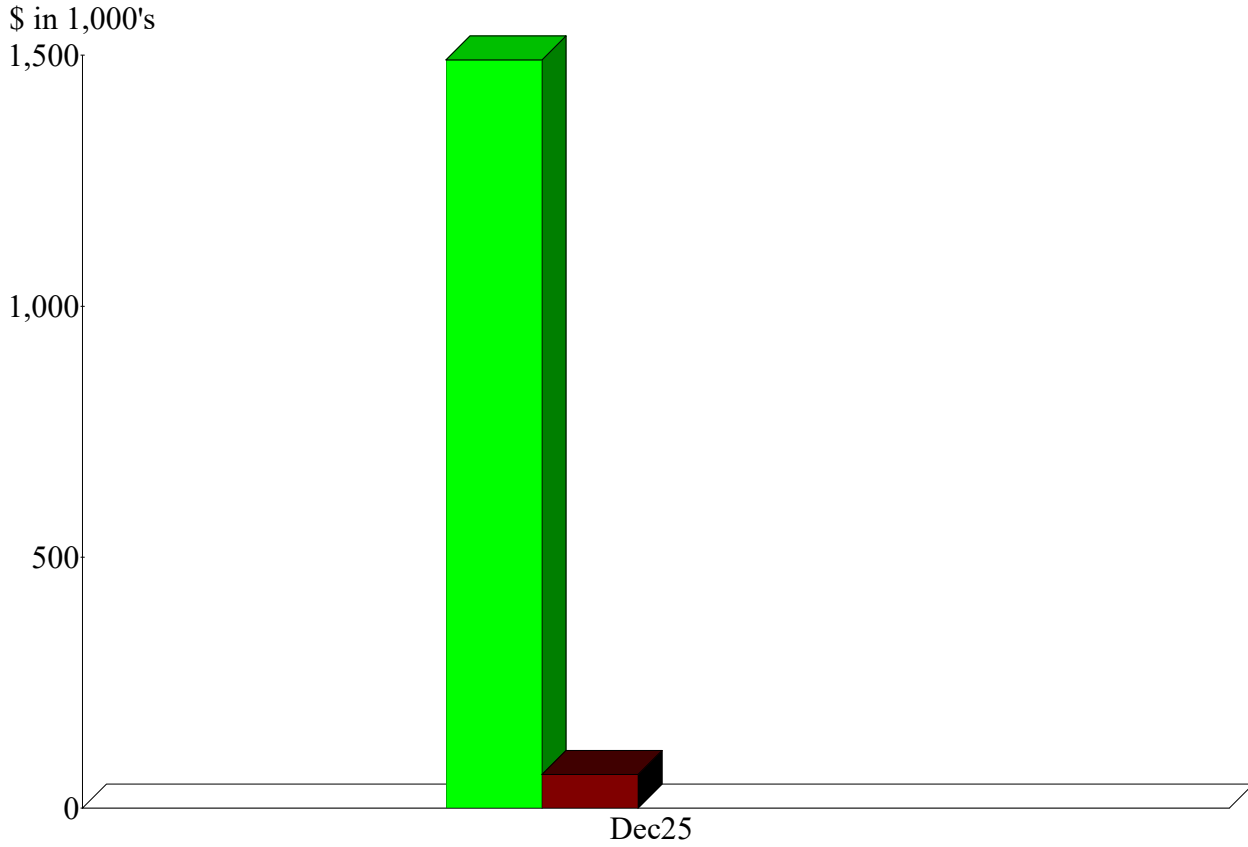
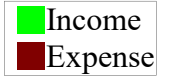
Description	December	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	37	116	-
Operating Transfers In (From Other Funds)	89	291	-
Total Revenue and Other Sources:	\$ 126	\$ 407	\$ -
Expenditures and Other Uses			
Capital Outlay			
Operating Transfers Out (To Other Funds)	-	-	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ 126	\$ 407	-
Fund Balance - Beginning	\$ (443,311)	(443,591)	-
Fund Balance - Ending	\$ (443,184)	\$ (443,184)	\$ -

**Esplanade Lake Club Community Development District
Capital Project Fund - Series 2025
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2025**

Description	December	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	189	589	-
Cost of Issuance	-	9	-
Operating Transfers In (From Other Funds)	273	2,936	-
Total Revenue and Other Sources:	\$ 462	\$ 3,534	\$ -
Expenditures and Other Uses			
Capital Outlay			
Operating Transfers Out (To Other Funds)	-	-	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ 462	\$ 3,534	-
Fund Balance - Beginning	\$ 70,375	67,302	-
Fund Balance - Ending	\$ 70,836	\$ 70,836	\$ -

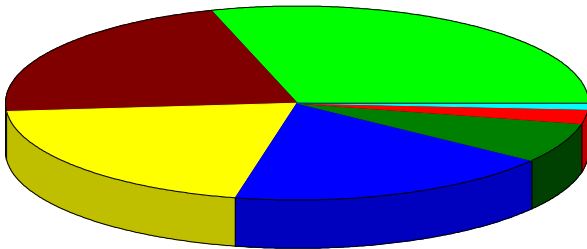
Esplanade Lake Club Community Development District

Income and Expense by Month
December 2025



Expense Summary
December 2025

5380000 · Stormwater Mgmt-Constructio	29.83%
9099000 · Reserve Allocations	21.72
5790000 · Landscaping	20.22
5130000 · Financial and Administrative	18.30
5120000 · Executive	6.83
5810000 · Interfund Transfer Out	2.50
5110000 · Legislative	0.60
Total	\$67,147.17



By Account