

**MINUTES OF MEETING
ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Board of Supervisors of the Esplanade Lake Club Community Development District was held on Thursday, December 11, 2025 at the Offices of Atwell LLC., 28100 Bonita Grande Drive, Suite 305, Bonita Springs, Florida 34135. It began at 11:00 a.m. and was presided over by Mr. Felipe Gonzalez, Chairperson, and James P. Ward as Secretary.

Present and constituting a quorum:

Felipe Gonzalez	Chairperson
Jeff Lux	Vice Chairperson
Ryan Futch	Assistant Secretary
Tim Byal	Assistant Secretary
Rebekah Norton	Assistant Secretary

Also present were:

James P. Ward	District Manager
Ryan Dugan	District Attorney
Ben Steets	Grau and Associates

Audience:

All residents' names were not included with the minutes. If a resident did not identify themselves or the audio file did not pick up the name, the name was not recorded in these minutes. Portions of these minutes may be transcribed in verbatim.

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Ward called the meeting to order at approximately 11:00 a.m. He conducted roll call, and all Members of the Board were present, constituting a quorum.

SECOND ORDER OF BUSINESS

Consideration of Minutes

October 9, 2025 - Regular Meeting Minutes

Mr. Ward asked if there were any additions, corrections, or deletions to the Minutes; hearing none, he called for a motion.

On MOTION made by Tim Byal, seconded by Rebekah Norton, and with all in favor, the October 9, 2025 Regular Meeting Minutes were approved.

THIRD ORDER OF BUSINESS**Consideration of Resolution 2026-5**

Consideration of Resolution 2026-5, a Resolution of the Esplanade Lake Club Community Development District (the "District") amending and restating the Fiscal Year 2025 Budget which began on October 1, 2024, and ended on September 30, 2025; amending Resolution 2025-8 related to the annual appropriation and adopting the Budget for Fiscal Year 2026 beginning October 1, 2025 and ending September 30, 2026; providing a severability clause; providing for conflict and providing an effective date

Mr. Ward stated Resolution 2026-5 lined up actual expenditures to the budget expenditures and amended the fiscal year 2025 budget. He explained it was most helpful for the future budgeting process allowing him to better understand what actual expenditures were. He indicated he also used this to line up emergency expenditures, such as hurricane repairs. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Felipe Gonzalez, seconded by Rebekah Norton, and with all in favor, Resolution 2026-5 was adopted, and the Chair was authorized to sign.

Mr. Lux asked if he missed a mail out because he did not have a copy of the Resolution.

Mr. Ward stated the Agendas were emailed to the Board Members.

Mr. Lux said usually he received an email with the agenda, past minutes, and other attachments, but he did not get that this time.

Mr. Tim Byal indicated he received the email.

Mr. Ward stated the meeting information was emailed a week prior to the meeting. He said any Board Members who did not receive this email should call him and he would send out a separate email, as well as check the email addresses to ensure the emails were going to the right email address.

Discussion ensued regarding the emails and calendar invites sent out by staff.

Mr. Lux asked about the Hurricane Milton line item of \$41,000 dollars from May 2025.

Mr. Ward responded that it was likely lake bank restoration for storm damage. *This is a clean up resolution, so it has been in your expenditure column since Hurricane Milton, but I don't do these resolutions until the end of the year. I budgeted it as an actual expenditure and this Resolution cleans it up to match your budget to actual expenditures.*

FOURTH ORDER OF BUSINESS**Consideration of Audited Financial Statements**

Consideration and Acceptance of the Audited Financial Statements for the Fiscal Year 2025

Mr. Ward introduced Ben Steets with Grau and Associates.

Mr. Ben Steets with Grau and Associates declared the auditor's opinion was clean, which meant Grau and Associates believed the financial statements were fairly presented in accordance with generally accepted accounting principles (GAP). He stated pages 3-6 were the Management's Discussion and Analysis providing a summary overview of the year's activity. He reported pages 7-12 were basic financial statements including government wide financial statements, fund level financial statements, the balance sheet, and the income statement. He stated pages 13-22 were the notes to the financial statements. He reported notes 1 through 3 were standard for government entities in Florida; note 4 showed investments at year end; note 5 was interfund transfers; note 6 was capital assets; note 7 was long term debt; the remaining notes were fairly standard and note 12 showed the cost share agreement with Miromar Lakes CDD. He indicated page 23 was the comparison of the general fund activity for the year to the budget; page 25 contained data elements required by the State of Florida; pages 26-27 were the auditor's report on internal controls; page 28 was the Florida Statute dealing with investments; and pages 29-30 contained the Management Letter. He stated there were no instances of noncompliance with Florida Statutes and there were no findings. He concluded the District was in compliance and Grau issued a clean opinion.

Mr. Ward asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Felipe Gonzalez, seconded by Tim Byal, and with all in favor, the Audited Financial Statements for the Fiscal Year ended September 30, 2025 were accepted.

FIFTH ORDER OF BUSINESS

Staff Reports

I. District Attorney

No report.

II. District Manager

- a) Reminder: Annual Ethics Training: Due by December 31, 2025**
- b) Asset Manager's Report November 1, 2025**
- c) Asset Manager's Report December 1, 2025**
- d) Financial Statements for period ending September 30, 2025 (unaudited)**
- e) Financial Statements for period ending October 31, 2025 (unaudited)**
- f) Financial Statements for period ending November 30, 2025 (unaudited)**

Mr. Ward reminded the Board to complete the Annual Ethics Training requirement to be self-reported on Form 1 in June or July of 2026. He stated one more email containing links for the free training sessions would be sent out. He noted filing Form 1 was now done online on the ethics website exclusively; there was no more mailing of Form 1.

SIXTH ORDER OF BUSINESS

Public Comments

Mr. Ward asked if there were any public comments; there were none. There were no members of the public present in person or via phone/video.

SEVENTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Ward asked if there were any questions or comments from the Board; there were none.

EIGHTH ORDER OF BUSINESS

Adjournment

Mr. Ward adjourned the meeting at approximately 11:15 a.m.

On MOTION made by Tim Byal, seconded by Rebekah Norton, and with all in favor, the Meeting was adjourned.

Esplanade Lake Club Community Development District

James P. Ward
James P. Ward (Apr 15, 2026 08:03:03 EDT)
James P. Ward, Secretary

Felipe Gonzalez
Felipe Gonzalez (Apr 17, 2026 12:43:00 EDT)
Felipe Gonzalez, Chairperson










ELC - Minutes 12/11/2025

Final Audit Report

2026-04-17

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