

# ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - MARCH 2024

FISCAL YEAR 2024

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 333308

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*Esplanade Lake Club Community Development District*

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*JPWard & Associates, LLC*

2301 NORTHEAST 37 STREET  
FORT LAUDERDALE,  
FLORIDA 33308

**Esplanade Lake Club Community Development District**  
**Balance Sheet**  
**for the Period Ending March 31, 2024**

	Governmental Funds								Totals (Memorandum Only)
	Debt Service Funds			Capital Projects Funds		Account Groups			
	General Fund	Series 2019A-1	Series 2019A-2	Series 2019A-1	Series 2019A-2	General Long Term Debt	General Fixed Assets		
<b>Assets</b>									
<b>Cash and Investments</b>									
General Fund - Invested Cash	\$ 747,431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 747,431
<b>Debt Service Fund</b>									
Interest Account	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-
Reserve Account	-	432,147	82,419	-	-	-	-	-	514,566
Revenue	-	982,708	11	-	-	-	-	-	982,720
Prepayment Account	-	-	329,615	-	-	-	-	-	329,615
General Redemption Account	-	-	-	-	-	-	-	-	-
Capitalized Interest	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-
Construction	-	-	-	7,605	6,649	-	-	-	14,253
Cost of Issuance	-	-	-	-	-	-	-	-	-
<b>Due from Other Funds</b>									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-
<b>Market Valuation Adjustments</b>									
<b>Accrued Interest Receivable</b>									
<b>Assessments Receivable/Deposits</b>									
Contribution from Taylor Morrison	3,190	-	-	-	-	-	-	-	3,190
Amount Available in Debt Service Funds	-	-	-	-	-	\$1,826,901	-	-	1,826,901
Amount to be Provided by Debt Service Funds	-	-	-	-	-	\$14,658,099	-	-	14,658,099
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 750,621</b>	<b>\$ 1,414,855</b>	<b>\$ 412,046</b>	<b>\$ 7,605</b>	<b>\$ 6,649</b>	<b>\$ 16,485,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,076,775</b>
<b>Liabilities</b>									
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Developer	-	-	-	-	455,267	-	-	-	455,267
<b>Due to Other Funds</b>									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-
<b>Bonds Payable</b>									
Current Portion - Series 2019A-1	-	-	-	-	-	\$0	-	-	-
Current Portion - Series 2019A-2	-	-	-	-	-	\$0	-	-	-
Long Term - Series 2019A-1	-	-	-	-	-	\$13,850,000	-	-	13,850,000
Long Term - Series 2019A-2	-	-	-	-	-	\$2,635,000	-	-	2,635,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 455,267</b>	<b>\$ 16,485,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,940,267</b>
<b>Fund Equity and Other Credits</b>									
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-
<b>Unamortized Premium/Discount on Bonds</b>									
Series 2019A-1	-	-	-	-	-	-	-	-	-
Series 2019A-2	-	-	-	-	-	-	-	-	-
Retainage Payable	-	-	-	-	-	-	-	-	-
<b>Fund Balance</b>									
<b>Restricted</b>									
Beginning: October 1, 2023 (Unaudited)	-	1,100,335	260,980	6,196	4,131,854	-	-	-	5,499,365
Results from Current Operations	-	314,520	151,066	1,408	(4,580,473)	-	-	-	(4,113,478)
<b>Unassigned</b>									
Beginning: October 1, 2023 (Unaudited)	326,869	-	-	-	-	-	-	-	326,869
Results from Current Operations	423,752	-	-	-	-	-	-	-	423,752
<b>Total Fund Equity and Other Credits</b>	<b>\$ 750,621</b>	<b>\$ 1,414,855</b>	<b>\$ 412,046</b>	<b>\$ 7,605</b>	<b>\$ (448,619)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,136,508</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 750,621</b>	<b>\$ 1,414,855</b>	<b>\$ 412,046</b>	<b>\$ 7,605</b>	<b>\$ 6,649</b>	<b>\$ 16,485,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,076,775</b>

**Esplanade Lake Club Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through March 31, 2024**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest</b>									
Interest - General Checking	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>									
Special Assessments - On-Roll	1,961	75,806	332,531	220,358	63,487	9,058	703,203	\$ 745,585	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	N/A
<b>Developer Contribution</b>									
	-	-	-	-	-	-	-	-	N/A
<b>Intragovernmental Transfer In</b>									
	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 1,961</b>	<b>\$ 75,806</b>	<b>\$ 332,531</b>	<b>\$ 220,358</b>	<b>\$ 63,487</b>	<b>\$ 9,058</b>	<b>703,203</b>	<b>\$ 745,585</b>	<b>94%</b>
<b>Expenditures and Other Uses</b>									
<b>Executive</b>									
Professional Management	3,500	3,500	3,500	3,500	3,500	3,500	21,000	42,000	50%
<b>Financial and Administrative</b>									
Audit Services	-	-	-	4,300	-	-	4,300	4,300	100%
Accounting Services	2,125	2,125	2,125	2,125	2,125	2,125	12,750	25,500	50%
Assessment Roll Services	2,125	2,125	2,125	2,125	2,125	2,125	12,750	25,500	50%
Arbitrage Rebate Services	-	-	-	-	-	500	500	1,000	50%
<b>Other Contractual Services</b>									
Legal Advertising	-	-	-	-	-	-	-	3,000	0%
Trustee Services	-	-	-	6,988	-	-	6,988	8,250	85%
Dissemination Agent Services	417	417	417	417	417	417	2,500	5,000	50%
Bond Amortization Schedules	-	-	-	500	-	-	500	-	N/A
Property Appraiser & Tax Collector Fees	-	505	-	-	-	-	505	275	184%
Bank Service Fees	-	3	-	-	104	-	107	250	43%
<b>Communications &amp; Freight Services</b>									
Postage, Freight & Messenger	9	-	68	-	-	20	97	50	194%
<b>Computer Services - Website Development</b>									
	-	-	-	-	-	300	300	1,500	20%
<b>Insurance</b>									
	16,821	-	-	-	-	-	16,821	6,300	267%
<b>Printing &amp; Binding</b>									
	-	-	-	233	-	-	233	50	466%
<b>Subscription &amp; Memberships</b>									
	-	175	-	-	-	-	175	175	100%
<b>Legal Services</b>									
Legal - General Counsel	-	-	3,120	1,772	695	25	5,612	7,500	75%
Legal - Series 2019 Bonds	-	-	-	-	-	-	-	-	N/A
Legal - Boundary Amendment	-	-	1,158	1,390	643	(1,842)	1,348	-	N/A
<b>Other General Government Services</b>									
Engineering Services	-	-	-	-	-	-	-	5,000	0%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	N/A
<b>Emergency &amp; Disaster Relief Services</b>									
Hurricane Ian	-	-	-	-	-	-	-	-	N/A
<b>Road and Street Services</b>									
Professional Management	-	-	-	-	-	-	-	500	0%
Asset Management	-	-	-	-	-	-	-	-	-
Utility Services	-	-	-	-	-	-	-	-	-
Electric	-	-	-	-	-	-	-	-	N/A

**Esplanade Lake Club Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through March 31, 2024**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Repairs and Maintenance									
Miscellaneous Repairs	-	-	-	-	-	-	-	3,500	0%
Pressure Cleaning	-	-	-	-	-	2,952	2,952	6,000	49%
Contingencies	-	-	-	-	-	-	-	-	N/A
Capital Outlay - Roadway Improvement	-	-	-	-	-	-	-	-	N/A
<b>Stormwater Management Services</b>									
Professional - Management	-	3,000	3,000	3,000	3,000	3,000	15,000	36,000	42%
Field Operations									
Mitigation Monitoring	-	-	-	-	-	-	-	-	N/A
Utility Services	-	-	-	-	-	-	-	-	N/A
Electric	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance									
Lake System									
Aquatic Weed Control	-	2,682	-	2,459	5,141	2,459	12,741	38,000	34%
Lake Bank Maintenance	-	-	-	-	-	-	-	12,000	0%
Slope Survey Monitoring	-	-	-	-	-	-	-	-	N/A
Water Quality Reporting	-	5,685	-	-	-	5,685	11,370	66,000	17%
Water Quality Testing	-	-	10,339	5,685	10,339	4,654	31,016	14,500	214%
Stormwater Structures	-	-	-	-	5,500	1,600	7,100	26,000	27%
Lake 5/6 Fish Stocking	-	-	-	-	-	-	-	20,000	0%
Wetland Preserves System									
Wetland Maintenance	-	-	-	-	-	-	-	19,000	0%
Permit Monitoring	-	-	-	-	-	-	-	10,000	0%
Contingencies	-	-	-	-	-	-	-	16,440	0%
Capital Outlay									
Aeration Systems	-	-	-	-	-	-	-	-	N/A
Littoral Shelf Plantings	-	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	-	-	-	-	-	-	-	N/A
Stormwater Structures	-	-	-	-	40,000	-	40,000	-	N/A
<b>Landscaping</b>									
Professional Services									
Asset Management	-	1,375	1,375	1,375	1,375	1,375	6,875	16,500	42%
Utility Services									
Electric	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance									
Landscape Maintenance	10,327	23,082	6,710	9,707	7,500	-	57,326	104,000	55%
Eagle Key Maintenance	-	-	-	-	5,920	-	5,920	15,000	39%
Tree Trimming	-	-	-	-	-	-	-	12,000	N/A
Landscape Replacements	-	-	-	-	-	-	-	6,000	0%
Landscape & Shrub Replacements	-	-	-	-	-	-	-	6,000	0%
Mulch Installation	-	-	-	-	-	-	-	8,000	0%
Annuals	-	-	-	-	-	2,667	2,667	16,000	17%
Landscape Lighting	-	-	-	-	-	-	-	-	N/A
Irrigation System Repairs	-	-	-	-	-	-	-	3,000	0%
Miscellaneous Repairs	-	-	-	-	-	-	-	2,000	0%
Mulch Repairs	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	13,760	0%
Capital Outlay									
Eagle Key Improvements	-	-	-	-	-	-	-	25,000	0%

Prepared by:

**JPWARD and Associates, LLC**

**Esplanade Lake Club Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through March 31, 2024**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Center Pl Blvd Landscape Improvements	-	-	-	-	-	-	-	20,000	0%
<b>Reserves</b>									
District Asset Restoration	-	-	-	-	-	-	-	50,000	0%
<b>Other Fees and Charges</b>									
Discounts/Collection Fees	-	-	-	-	-	-	-	44,735	0%
<b>Sub-Total:</b>	<b>35,324</b>	<b>44,673</b>	<b>33,935</b>	<b>45,575</b>	<b>88,382</b>	<b>31,562</b>	<b>279,451</b>	<b>745,585</b>	<b>37%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 35,324</b>	<b>\$ 44,673</b>	<b>\$ 33,935</b>	<b>\$ 45,575</b>	<b>\$ 88,382</b>	<b>\$ 31,562</b>	<b>\$ 279,451</b>	<b>\$ 745,585</b>	<b>37%</b>
Net Increase/ (Decrease) in Fund Balance	(33,363)	31,134	298,596	174,783	(24,895)	(22,503)	423,752	-	
Fund Balance - Beginning	326,869	293,506	324,640	623,236	798,019	773,124	326,869	-	
<b>Fund Balance - Ending</b>	<b>\$ 293,506</b>	<b>\$ 324,640</b>	<b>\$ 623,236</b>	<b>\$ 798,019</b>	<b>\$ 773,124</b>	<b>\$ 750,621</b>	<b>750,621</b>	<b>\$ -</b>	

**Esplanade Lake Club Community Development District**  
**Debt Service Fund - Series 2019A-1**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through March 31, 2024**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>									
Interest Account	-	-	-	-	-	-	-	-	N/A
Sinking Fund	-	-	-	-	-	-	-	-	N/A
Reserve Account	1,900	1,964	1,887	1,939	1,922	1,798	11,409	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	N/A
Revenue Account	2,936	3,049	425	1,532	3,286	3,798	15,025	-	N/A
Capitalized Interest	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>									
Special Assessments - On-Roll	2,448	94,622	415,066	275,052	79,245	11,307	877,739	936,205	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayment 2019A-1	-	-	-	-	-	-	-	-	N/A
<b>Intragovernmental Transfers In</b>									
-	-	-	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>									
Debt Proceeds Series 2019A-1	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 7,285</b>	<b>\$ 99,635</b>	<b>\$ 417,377</b>	<b>\$ 278,522</b>	<b>\$ 84,452</b>	<b>\$ 16,902</b>	<b>904,173</b>	<b>\$ 936,205</b>	<b>97%</b>
<b>Expenditures and Other Uses</b>									
<b>Debt Service</b>									
Principal Debt Service - Mandatory	\$ -	\$ 295,000	\$ -	\$ -	\$ -	\$ -	295,000	\$ 295,000	100%
Principal Debt Service - Early Redemptions	-	-	-	-	-	-	-	\$ -	N/A
Interest Expense	-	283,244	-	-	-	-	283,244	\$ 561,694	50%
Operating Transfers Out (To Other Funds)	1,900	1,964	1,887	-	1,922	1,798	9,470	-	N/A
<b>Other Fees and Charges</b>									
Discounts for Early Payment	-	-	-	1,939	-	-	1,939	61,248	3%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 1,900</b>	<b>\$ 580,208</b>	<b>\$ 1,887</b>	<b>\$ 1,939</b>	<b>\$ 1,922</b>	<b>\$ 1,798</b>	<b>589,653</b>	<b>\$ 917,942</b>	<b>64%</b>
Net Increase/ (Decrease) in Fund Balance	5,385	(480,573)	415,491	276,583	82,530	15,105	314,520	18,263	
Fund Balance - Beginning	1,100,335	1,105,720	625,147	1,040,638	1,317,221	1,399,751	1,100,335	-	
<b>Fund Balance - Ending</b>	<b>\$ 1,105,720</b>	<b>\$ 625,147</b>	<b>\$ 1,040,638</b>	<b>\$ 1,317,221</b>	<b>\$ 1,399,751</b>	<b>\$ 1,414,855</b>	<b>1,414,855</b>	<b>\$ 18,263</b>	

Prepared by:

JPWARD and Associates, LLC

**Esplanade Lake Club Community Development District**  
**Debt Service Fund - Series 2019A-2**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through March 31, 2024**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>									
Interest Account	-	-	-	-	-	-	-	-	N/A
Sinking Fund	-	-	-	-	-	-	-	-	N/A
Reserve Account	452	454	436	437	424	396	2,599	-	N/A
Prepayment Account	623	725	146	1,446	1,832	16	4,788	-	N/A
Revenue Account	9	369	2	2	10	0	391	-	N/A
Capitalized Interest	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>									
Special Assessments - On-Roll	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off-Roll	153,087	-	-	3,699	-	-	156,785	259,675	60%
Special Assessments - Prepayment 2019A-2	-	210,548	189,935	-	-	312,878	713,361	-	N/A
<b>Intragovernmental Transfers In</b>									
Debt Proceeds	-	-	-	-	-	-	-	-	N/A
Debt Proceeds Series 2019A-2	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 154,171</b>	<b>\$ 212,096</b>	<b>\$ 190,518</b>	<b>\$ 5,583</b>	<b>\$ 2,265</b>	<b>\$ 313,290</b>	<b>877,924</b>	<b>\$ 259,675</b>	<b>338%</b>
<b>Expenditures and Other Uses</b>									
<b>Debt Service</b>									
Principal Debt Service - Mandatory	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	90,000	\$ 90,000	100%
Principal Debt Service - Early Redemptions	\$ -	\$ 155,000	\$ -	\$ -	\$ 410,000	\$ -	565,000	\$ -	N/A
Interest Expense	\$ -	\$ 65,181	\$ -	\$ -	\$ 4,078	\$ -	69,259	\$ 169,675	41%
Operating Transfers Out (To Other Funds)	\$ 452	\$ 454	\$ 436	\$ 437	\$ 424	\$ 396	2,599	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ 452</b>	<b>\$ 310,635</b>	<b>\$ 436</b>	<b>\$ 437</b>	<b>\$ 414,502</b>	<b>\$ 396</b>	<b>726,858</b>	<b>\$ 259,675</b>	<b>280%</b>
Net Increase/ (Decrease) in Fund Balance	153,719	(98,539)	190,082	5,146	(412,237)	312,894	151,066	-	-
Fund Balance - Beginning	260,980	414,699	316,160	506,242	511,388	99,152	260,980	-	-
<b>Fund Balance - Ending</b>	<b>\$ 414,699</b>	<b>\$ 316,160</b>	<b>\$ 506,242</b>	<b>\$ 511,388</b>	<b>\$ 99,152</b>	<b>\$ 412,046</b>	<b>412,046</b>	<b>\$ -</b>	<b>-</b>

Prepared by:

**JWARD and Associates, LLC**



**Esplanade Lake Club Community Development District**  
**Capital Project Fund - Series 2019A-1**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through March 31, 2024**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
<b>Interest Income</b>								
Construction Account	26	36	12	8	17	24	122	-
Cost of Issuance	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-
<b>Debt Proceeds</b>								
Debt Proceeds Series 2019A-1	-	-	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	1,900	1,964	1,887	1,939	1,922	1,798	11,409	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 1,926</b>	<b>\$ 2,000</b>	<b>\$ 1,898</b>	<b>\$ 1,947</b>	<b>\$ 1,938</b>	<b>\$ 1,822</b>	<b>\$ 11,531</b>	<b>\$ -</b>
<b>Expenditures and Other Uses</b>								
<b>Executive</b>								
Professional Management	-	-	-	-	-	-	\$ -	\$ -
<b>Other Contractual Services</b>								
Trustee Services	-	-	-	-	-	-	\$ -	\$ -
<b>Printing &amp; Binding</b>								
Printing & Binding	-	-	-	-	-	-	\$ -	\$ -
<b>Legal Services</b>								
Legal - Series 2019	-	-	-	-	-	-	\$ -	\$ -
<b>Capital Outlay</b>								
Water-Sewer Combination-Construction	-	-	-	-	-	-	\$ -	\$ -
Stormwater Mgmt-Construction	-	10,123	-	-	-	-	\$ 10,123	\$ -
Engineering Services	-	-	-	-	-	-	\$ -	\$ -
Other Physical Environment	-	-	-	-	-	-	\$ -	\$ -
Road Improvements	-	-	-	-	-	-	\$ -	\$ -
<b>Underwriters Discount</b>								
Series 2019A-1	-	-	-	-	-	-	\$ -	\$ -
<b>Cost of Issuance</b>								
Series 2019A-1	-	-	-	-	-	-	\$ -	\$ -
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 10,123</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,123</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	\$ 1,926	\$ (8,123)	\$ 1,898	\$ 1,947	\$ 1,938	\$ 1,822	\$ 1,408	-
Fund Balance - Beginning	\$ 6,196	\$ 8,123	\$ -	\$ 1,898	\$ 3,845	\$ 5,783	\$ 6,196	-
<b>Fund Balance - Ending</b>	<b>\$ 8,123</b>	<b>\$ -</b>	<b>\$ 1,898</b>	<b>\$ 3,845</b>	<b>\$ 5,783</b>	<b>\$ 7,605</b>	<b>\$ 7,605</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 March 31, 2024**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>								
Construction Account	18,158	18,856	4,881	24	26	26	41,970	-
Cost of Issuance	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-
<b>Debt Proceeds</b>								
Debt Proceeds Series 2019A-2	-	-	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	452	454	436	437	424	396	2,599	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 18,610</b>	<b>\$ 19,310</b>	<b>\$ 5,317</b>	<b>\$ 460</b>	<b>\$ 449</b>	<b>\$ 422</b>	<b>\$ 44,569</b>	<b>\$ -</b>
<b>Expenditures and Other Uses</b>								
<b>Executive</b>								
Professional Management	-	-	-	-	-	-	\$ -	\$ -
<b>Other Contractual Services</b>								
Trustee Services	-	-	-	-	-	-	\$ -	\$ -
<b>Printing &amp; Binding</b>								
Legal Services	-	-	-	-	-	-	\$ -	\$ -
<b>Legal Services</b>								
Legal - Series 2019	-	-	-	-	-	-	\$ -	\$ -
<b>Capital Outlay</b>								
Water-Sewer Combination-Construction	-	1,586,152	-	-	-	-	\$ 1,586,152	\$ -
Stormwater Mgmt-Construction	-	2,970,909	-	-	-	-	\$ 2,970,909	\$ -
Engineering Services	-	-	-	-	-	-	\$ -	\$ -
Other Physical Environment	-	-	-	-	-	-	\$ -	\$ -
Road Improvements	-	67,981	-	-	-	-	\$ 67,981	\$ -
<b>Underwriters Discount</b>								
Series 2019A-2	-	-	-	-	-	-	\$ -	\$ -
<b>Cost of Issuance</b>								
Series 2019A-2	-	-	-	-	-	-	\$ -	\$ -
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 4,625,041</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,625,041</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	\$ 18,610	\$ (4,605,731)	\$ 5,317	\$ 460	\$ 449	\$ 422	\$ (4,580,473)	\$ -
Fund Balance - Beginning	\$ 4,131,854	\$ 4,150,464	\$ (455,267)	\$ (449,950)	\$ (449,490)	\$ (449,041)	4,131,854	\$ -
<b>Fund Balance - Ending</b>	<b>\$ 4,150,464</b>	<b>\$ (455,267)</b>	<b>\$ (449,950)</b>	<b>\$ (449,490)</b>	<b>\$ (449,041)</b>	<b>\$ (448,619)</b>	<b>\$ (448,619)</b>	<b>\$ -</b>