

# ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - JUNE 2023

FISCAL YEAR 2023

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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*

***Table of Contents***

<i>Balance Sheet – All Funds</i>	<i>1-2</i>
<i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
<i>General Fund</i>	<i>3-6</i>
<i>Debt Service Fund</i>	
<i>Series 2019A-1</i>	<i>7</i>
<i>Series 2019A-2</i>	<i>8</i>
<i>Capital Project Fund</i>	
<i>Series 2019A-1</i>	<i>9</i>
<i>Series 2019A-2</i>	<i>10</i>

*JPWard & Associates, LLC*

2301 NORTHEAST 37 STREET  
FORT LAUDERDALE,  
FLORIDA 33308

**Esplanade Lake Club Community Development District  
Balance Sheet  
for the Period Ending June 30, 2023**

Governmental Funds									
	Debt Service Funds			Capital Projects Funds		Account Groups		Totals (Memorandum Only)	
	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	\$ 442,836	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 442,836	
Debt Service Fund									
Interest Account		-	-	-	-	-	-	-	
Sinking Account	-	-	-	-	-	-	-	-	
Reserve Account	-	432,147	106,256	-	-	-	-	538,403	
Revenue	-	653,320	4,097	-	-	-	-	657,418	
Prepayment Account	-	-	206,989	-	-	-	-	206,989	
General Redemption Account	-	-	-	-	-	-	-	-	
Capitalized Interest	-	-	-	-	-	-	-	-	
Retainage Account	-	-	-	-	-	-	-	-	
Construction	-	-	-	1,358	4,085,064	-	-	4,086,422	
Cost of Issuance	-	-	-	-	-	-	-	-	
<b>Due from Other Funds</b>									
General Fund	-	1,074	-	-	-	-	-	1,074	
Debt Service Fund(s)	-	-	-	-	-	-	-	-	
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	
<b>Market Valuation Adjustments</b>									
Accrued Interest Receivable	-	-	-	-	-	-	-	-	
Assessments Receivable/Deposits	-	-	-	-	-	-	-	-	
Amount Available in Debt Service Funds	-	-	-	-	-	\$1,403,884	-	1,403,884	
Amount to be Provided by Debt Service Funds	-	-	-	-	-	\$17,056,116	-	17,056,116	
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	
<b>Total Assets</b>	<b>\$ 442,836</b>	<b>\$ 1,086,541</b>	<b>\$ 317,343</b>	<b>\$ 1,358</b>	<b>\$ 4,085,064</b>	<b>\$ 18,460,000</b>	<b>\$ -</b>	<b>\$ 24,393,142</b>	

**Esplanade Lake Club Community Development District**  
**Balance Sheet**  
**for the Period Ending June 30, 2023**

Governmental Funds									
	Debt Service Funds			Capital Projects Funds		Account Groups		Totals (Memorandum Only)	
	General Fund	Series 2019A-1	Series 2019A-2	Series 2019A-1	Series 2019A-2	General Long Term Debt	General Fixed Assets		
<b>Liabilities</b>									
<b>Accounts Payable &amp; Payroll Liabilities</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Developer</b>	-								-
<b>Due to Other Funds</b>									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	1,074	-	-	-	-	-	-	-	1,074
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						\$14,145,000			14,145,000
Long Term - Series 2019A-2	-	-	-	-	-	\$3,495,000	-	-	3,495,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-		-	-	-
<b>Total Liabilities</b>	<b>\$ 1,074</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,460,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,119,999</b>
<b>Fund Equity and Other Credits</b>									
<b>Investment in General Fixed Assets</b>	-	-	-	-	-	-	-	-	-
<b>Unamortized Premium/Discount on Bonds</b>									
<b>Series 2019A-1</b>	-	-	-	(30,463)	-	-	-	-	(30,463)
<b>Series 2019A-2</b>	-	-	-	-	(15,308)	-	-	-	(15,308)
<b>Retainage Payable</b>					201,757				201,757
<b>Fund Balance</b>									
<b>Restricted</b>									
Beginning: October 1, 2022 (Unaudited)	-	1,056,624	298,495	(10,537)	6,773,063	-	-	-	8,117,644
Results from Current Operations	-	29,917	18,848	(159,399)	(2,672,691)	-	-	-	(2,783,324)
<b>Unassigned</b>									
Beginning: October 1, 2022 (Unaudited)	290,132	-	-	-	-	-	-	-	290,132
Results from Current Operations	151,630	-	-	-	-	-	-	-	151,630
<b>Total Fund Equity and Other Credits</b>	<b>\$ 441,762</b>	<b>\$ 1,086,541</b>	<b>\$ 317,343</b>	<b>\$ 1,358</b>	<b>\$ 4,085,064</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,932,068</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 442,836</b>	<b>\$ 1,086,541</b>	<b>\$ 317,343</b>	<b>\$ 1,358</b>	<b>\$ 4,085,064</b>	<b>\$ 18,460,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,889,667</b>

**Esplanade Lake Club Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through June 30, 2023**

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	#DIV/0!
<b>Interest</b>												
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>												
Special Assessments - On-Roll	32	5,001	126,979	285,962	116,816	2,116	4,686	-	660	542,252	\$ 532,408	102%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Developer Contribution	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 32</b>	<b>\$ 5,001</b>	<b>\$ 126,979</b>	<b>\$ 285,962</b>	<b>\$ 116,816</b>	<b>\$ 2,116</b>	<b>\$ 4,686</b>	<b>\$ -</b>	<b>\$ 660</b>	<b>542,252</b>	<b>\$ 532,408</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>												
<b>Executive</b>												
Professional Management	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	30,750	41,000	75%
<b>Financial and Administrative</b>												
Audit Services	-	-	-	-	-	4,200	-	-	-	4,200	4,200	100%
Accounting Services	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	18,000	24,000	75%
Assessment Roll Services	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	18,000	24,000	75%
Arbitrage Rebate Services	-	-	-	-	-	500	-	-	-	500	1,000	50%
<b>Other Contractual Services</b>												
Legal Advertising	-	-	-	-	-	-	-	-	-	-	5,000	0%
Trustee Services	-	-	-	2,956	-	-	4,031	-	-	6,988	8,250	85%
Dissemination Agent Services	417	417	417	417	417	417	417	417	417	3,750	5,000	75%
Bond Amortization Schedules	-	-	-	-	500	-	-	500	-	1,000	-	N/A
Property Appraiser & Tax Collector Fees	-	-	-	484	-	-	-	-	-	484	275	176%
Bank Service Fees	-	-	-	-	-	-	-	115	-	115	350	33%
<b>Communications &amp; Freight Services</b>												
Postage, Freight & Messenger	13	-	-	-	28	65	22	-	52	180	150	120%
<b>Computer Services - Website Development</b>												
Insurance	-	5,988	-	-	-	-	-	-	-	5,988	5,700	105%
Printing & Binding	-	-	-	-	-	-	-	-	1,593	1,593	150	1062%
Subscription & Memberships	-	175	-	-	-	-	-	-	-	175	175	100%

Prepared by:

**JPWARD and Associates, LLC**

**Esplanade Lake Club Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through June 30, 2023**

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
<b>Legal Services</b>												
Legal - General Counsel	-	-	-	633	990	-	-	3,248	3,845	8,715	7,500	116%
Legal - Series 2019 Bonds	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Boundary Amendment	-	-	-	-	-	-	-	1,465	-	1,465	-	N/A
<b>Other General Government Services</b>												
Engineering Services	-	-	-	-	-	-	-	-	-	-	2,500	0%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Emergency &amp; Disaster Relief Services</b>												
Hurricane Ian	-	-	-	5,800	-	-	-	-	-	5,800	-	N/A
<b>Road and Street Services</b>												
Professional Management												
Asset Management	-	-	-	-	-	-	-	-	-	-	-	N/A
Utility Services												
Electric	-	-	-	-	-	-	-	-	-	-	-	N/A
Repairs and Maintenance												
Miscellaneous Repairs	-	-	-	-	-	-	-	-	-	-	3,500	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Stormwater Management Services</b>												
Professional - Management	-	2,917	2,917	2,917	-	5,833	-	5,833	2,917	23,333	35,000	67%
Field Operations												
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	-	-	N/A
Utility Services	-	-	-	-	-	-	-	-	-	-	-	N/A
Electric	-	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance							2,100			2,100	-	N/A
Lake System												
Aquatic Weed Control	-	-	2,364	-	-	8,515	2,952	4,728	-	18,559	26,500	70%
Lake Bank Maintenance	-	-	-	-	-	4,350	-	-	-	4,350	12,000	36%
Slope Survey Monitoring	-	-	-	-	-	-	-	-	-	-	-	N/A
Water Quality Reporting	-	5,415	5,415	-	-	16,245	-	16,245	-	43,320	66,000	66%
Water Quality Testing	-	-	-	-	-	-	-	13,974	-	13,974	14,200	98%

**Esplanade Lake Club Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through June 30, 2023**

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Stormwater Structures	8,000	31,200	2,200	-	-	435	-	-	416	42,251	23,000	184%
Lake 5/6 Fish Stocking	-	-	-	-	-	-	-	-	-	-	40,000	0%
<b>Wetland Preserves System</b>												
Wetland Maintenance	-	-	-	-	-	-	-	19,516	-	19,516.00	24,000	81%
Permit Monitoring	-	-	-	-	-	-	-	-	-	-	15,900	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	15,512	0%
<b>Capital Outlay</b>												
Aeration Systems	-	-	-	-	-	-	-	-	-	-	-	N/A
Littoral Shelf Plantings	-	-	-	-	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Structures	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Landscaping</b>												
<b>Professional Services</b>												
Asset Management	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Utility Services</b>												
Electric	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Repairs &amp; Maintenance</b>												
Landscape Maintenance	-	15,778	16,645	8,160	-	40,704	5,470	19,990	8,770	115,516	89,100	130%
Tree Trimming	-	-	-	-	-	-	-	-	-	-	-	N/A
Landscape Replacements	-	-	-	-	-	-	-	-	-	-	7,000	0%
Mulch Installation	-	-	-	-	-	-	-	-	-	-	4,700	0%
Annuals	-	-	-	-	-	-	-	-	-	-	14,000	0%
Landscape Lighting	-	-	-	-	-	-	-	-	-	-	-	N/A
Irrigation System Repairs	-	-	-	-	-	-	-	-	-	-	3,000	0%
Mulch Repairs	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	8,246	0%
<b>Reserves</b>												
District Asset Restoration	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Other Fees and Charges</b>												
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Sub-Total:</b>	<b>15,846</b>	<b>69,306</b>	<b>37,374</b>	<b>28,783</b>	<b>9,351</b>	<b>88,680</b>	<b>22,409</b>	<b>93,447</b>	<b>25,426</b>	<b>390,621</b>	<b>532,408</b>	<b>73%</b>

Esplanade Lake Club Community Development District  
 General Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 Through June 30, 2023

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
<b>Total Expenditures and Other Uses:</b>	<b>\$ 15,846</b>	<b>\$ 69,306</b>	<b>\$ 37,374</b>	<b>\$ 28,783</b>	<b>\$ 9,351</b>	<b>\$ 88,680</b>	<b>\$ 22,409</b>	<b>\$ 93,447</b>	<b>\$ 25,426</b>	<b>\$ 390,621</b>	<b>\$ 532,408</b>	73%
Net Increase/ (Decrease) in Fund Balance	(15,814)	(64,305)	89,605	257,179	107,465	(86,564)	(17,723)	(93,447)	(24,765)	151,630	-	
Fund Balance - Beginning	290,132	274,318	210,013	299,618	556,797	664,262	577,697	559,974	466,527	290,132	-	
<b>Fund Balance - Ending</b>	<b>\$ 274,318</b>	<b>\$ 210,013</b>	<b>\$ 299,618</b>	<b>\$ 556,797</b>	<b>\$ 664,262</b>	<b>\$ 577,697</b>	<b>\$ 559,974</b>	<b>\$ 466,527</b>	<b>\$ 441,762</b>	<b>441,762</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 June 30, 2023**

Description	October	November	December	January	February	March	April	May	June	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	2	2	2	2	57	779	1,094	1,312	1,358	4,607	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	3	3	0	0	35	480	675	2,410	2,040	5,646	-	N/A
Capitalized Interest	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>												
Special Assessments - On-Roll	52	8,132	206,474	464,988	189,948	3,441	7,619	-	1,074	881,728	865,797	102%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayment 2019A-1	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Intragovernmental Transfers In</b>												
Intragovernmental Transfers In	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>												
Debt Proceeds Series 2019A-1	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 57</b>	<b>\$ 8,136</b>	<b>\$ 206,476</b>	<b>\$ 464,990</b>	<b>\$ 190,041</b>	<b>\$ 4,700</b>	<b>\$ 9,388</b>	<b>\$ 3,722</b>	<b>\$ 4,472</b>	<b>891,982</b>	<b>\$ 865,797</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>												
<b>Debt Service</b>												
Principal Debt Service - Mandatory	\$ -	\$ 285,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	285,000	\$ 285,000	100%
Principal Debt Service - Early Redemptions	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Interest Expense	-	287,875	-	-	-	-	-	283,244	-	571,119	\$ 571,119	100%
Operating Transfers Out (To Other Funds)	2	2	2	2	1,396	779	1,094	1,312	1,358	5,946	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ 2</b>	<b>\$ 572,877</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 1,396</b>	<b>\$ 779</b>	<b>\$ 1,094</b>	<b>\$ 284,556</b>	<b>\$ 1,358</b>	<b>862,065</b>	<b>\$ 856,119</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	55	(564,741)	206,474	464,988	188,645	3,921	8,294	(280,834)	3,114	29,917	9,678	
Fund Balance - Beginning	1,056,624	1,056,679	491,938	698,412	1,163,401	1,352,045	1,355,966	1,364,260	1,083,427	1,056,624	-	
<b>Fund Balance - Ending</b>	<b>\$ 1,056,679</b>	<b>\$ 491,938</b>	<b>\$ 698,412</b>	<b>\$ 1,163,401</b>	<b>\$ 1,352,045</b>	<b>\$ 1,355,966</b>	<b>\$ 1,364,260</b>	<b>\$ 1,083,427</b>	<b>\$ 1,086,541</b>	<b>1,086,541</b>	<b>\$ 9,678</b>	

**Esplanade Lake Club Community Development District**  
**Debt Service Fund - Series 2019A-2**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through June 30, 2023**

Description	October	November	December	January	February	March	April	May	June	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	1	1	1	18	245	336	347	359	1,307	-	N/A
Prepayment Account	0	1	0	0	19	8	778	37,244	59,923	97,973	-	N/A
Revenue Account	-	0	-	-	0	-	-	65	13	78	-	N/A
Capitalized Interest	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>												
Special Assessments - On-Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off-Roll	203,122	-	-	-	-	-	91,334	-	-	294,456	364,622	81%
Special Assessments - Prepayment 2019A-2	-	-	131,832	-	-	792,158	-	101,041	-	1,025,031	-	N/A
<b>Intragovernmental Transfers In</b>												
Intragovernmental Transfers In	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>												
Debt Proceeds Series 2019A-2	-	-	-	-	1,339	-	-	-	-	1,339	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 203,123</b>	<b>\$ 2</b>	<b>\$ 131,833</b>	<b>\$ 1</b>	<b>\$ 1,375</b>	<b>\$ 792,411</b>	<b>\$ 92,448</b>	<b>\$ 138,697</b>	<b>\$ 60,295</b>	<b>1,420,185</b>	<b>\$ 364,622</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>												
<b>Debt Service</b>												
Principal Debt Service - Mandatory	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	110,000	\$ 110,000	100%
Principal Debt Service - Early Redemptions	\$ -	\$ 155,000	\$ -	\$ -	\$ 135,000	\$ -	\$ -	\$ 820,000	\$ -	1,110,000	\$ -	N/A
Interest Expense	\$ -	\$ 93,122	\$ -	\$ -	\$ 1,339	\$ -	\$ -	\$ 85,569	\$ -	180,030	\$ 254,622	71%
Operating Transfers Out (To Other Funds)	\$ 1	\$ 1	\$ 1	\$ 1	\$ 18	\$ 245	\$ 336	\$ 347	\$ 359	1,307	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ 1</b>	<b>\$ 358,122</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 136,357</b>	<b>\$ 245</b>	<b>\$ 336</b>	<b>\$ 905,916</b>	<b>\$ 359</b>	<b>1,401,337</b>	<b>\$ 364,622</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	203,122	(358,121)	131,832	0	(134,982)	792,166	92,112	(767,219)	59,936	18,848	-	
Fund Balance - Beginning	298,495	501,617	143,496	275,329	275,329	140,347	932,513	1,024,626	257,407	298,495	-	
<b>Fund Balance - Ending</b>	<b>\$ 501,617</b>	<b>\$ 143,496</b>	<b>\$ 275,329</b>	<b>\$ 275,329</b>	<b>\$ 140,347</b>	<b>\$ 932,513</b>	<b>\$ 1,024,626</b>	<b>\$ 257,407</b>	<b>\$ 317,343</b>	<b>317,343</b>	<b>\$ -</b>	

**Esplanade Lake Club Community Development District**  
**Capital Project Fund - Series 2019A-1**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through June 30, 2023**

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>											
Construction Account	1	1	1	0	-	0	2	6	0	10	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Proceeds</b>											
Debt Proceeds Series 2019A-1	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	2	2	2	2	57	779	1,094	1,312	1,358	4,607	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 2</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 57</b>	<b>\$ 779</b>	<b>\$ 1,096</b>	<b>\$ 1,317</b>	<b>\$ 1,358</b>	<b>\$ 4,618</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>											
	-	-	-	-	-	-	-	-	-	-	-
<b>Legal Services</b>											
Legal - Series 2019	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Outlay</b>											
Water-Sewer Combination-Construction	-	-	-	-	-	-	-	3,252	-	3,252	-
Stormwater Mgmt-Construction	-	-	133,803	-	-	-	-	-	-	133,803	-
Engineering Services	-	-	-	-	-	-	-	-	-	-	-
Other Physical Environment	-	-	-	-	-	-	-	-	-	-	-
Road Improvements	-	-	26,961	-	-	-	-	-	-	26,961	-
<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>\$ -</b>	<b>\$ 160,764</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,252</b>	<b>\$ -</b>	<b>\$ 164,017</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	\$ 2	\$ 3	\$ (160,762)	\$ 2	\$ 57	\$ 779	\$ 1,096	\$ (1,935)	\$ 1,358	\$ (159,399)	\$ -
Fund Balance - Beginning	\$ (10,537)	\$ (10,535)	\$ (10,532)	\$ (171,294)	\$ (171,292)	\$ (171,235)	\$ (170,456)	\$ (169,360)	\$ (171,294)	\$ (10,537)	\$ -
<b>Fund Balance - Ending</b>	<b>\$ (10,535)</b>	<b>\$ (10,532)</b>	<b>\$ (171,294)</b>	<b>\$ (171,292)</b>	<b>\$ (171,235)</b>	<b>\$ (170,456)</b>	<b>\$ (169,360)</b>	<b>\$ (171,294)</b>	<b>\$ (169,936)</b>	<b>\$ (169,936)</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 June 30, 2023**

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>											
Construction Account	28	29	28	27	782	10,621	14,942	17,960	12,982	57,399	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Proceeds</b>											
Debt Proceeds Series 2019A-2	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	1	1	1	1	18	245	336	347	359	1,307	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 28</b>	<b>\$ 29</b>	<b>\$ 28</b>	<b>\$ 28</b>	<b>\$ 800</b>	<b>\$ 10,866</b>	<b>\$ 15,278</b>	<b>\$ 18,307</b>	<b>\$ 13,341</b>	<b>\$ 58,706</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>											
	-	-	-	-	-	-	-	-	-	\$ -	\$ -
<b>Legal Services</b>											
Legal - Series 2019	-	-	-	-	-	-	-	-	-	\$ -	\$ -
<b>Capital Outlay</b>											
Water-Sewer Combination-Construction	-	-	-	-	-	-	-	1,864,514	-	\$ 1,864,514	\$ -
Stormwater Mgmt-Construction	-	-	721,502	-	-	-	-	-	-	\$ 721,502	\$ -
Engineering Services	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Other Physical Environment	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Road Improvements	-	-	145,381	-	-	-	-	-	-	\$ 145,381	\$ -
<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>\$ -</b>	<b>\$ 866,882</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,864,514</b>	<b>\$ -</b>	<b>\$ 2,731,397</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	\$ 28	\$ 29	\$ (866,854)	\$ 28	\$ 800	\$ 10,866	\$ 15,278	\$ (1,846,208)	\$ 13,341	\$ (2,672,691)	\$ -
Fund Balance - Beginning	\$ 6,773,063	\$ 6,773,092	\$ 6,773,121	\$ 5,906,267	\$ 5,906,295	\$ 5,907,095	\$ 5,917,961	\$ 5,933,238	\$ 4,087,031	\$ 6,773,063	\$ -
<b>Fund Balance - Ending</b>	<b>\$ 6,773,092</b>	<b>\$ 6,773,121</b>	<b>\$ 5,906,267</b>	<b>\$ 5,906,295</b>	<b>\$ 5,907,095</b>	<b>\$ 5,917,961</b>	<b>\$ 5,933,238</b>	<b>\$ 4,087,031</b>	<b>\$ 4,100,372</b>	<b>\$ 4,100,372</b>	<b>\$ -</b>