

# ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - AUGUST 2023

FISCAL YEAR 2023

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PREPARED BY:

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

T: 954-658-4900 E: [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)

*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 August 31, 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	\$ 383,752	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 383,752	
<b>Debt Service Fund</b>									
Interest Account		-	-	-	-	-	-	-	
Sinking Account	-	-	-	-	-	-	-	-	
Reserve Account	-	432,147	106,256	-	-	-	-	538,403	
Revenue	-	665,180	2,085	-	-	-	-	667,266	
Prepayment Account	-	-	127,070	-	-	-	-	127,070	
General Redemption Account	-	-	-	-	-	-	-	-	
Capitalized Interest	-	-	-	-	-	-	-	-	
Retainage Account	-	-	-	-	-	-	-	-	
Construction	-	-	-	4,214	4,112,686	-	-	4,116,900	
Cost of Issuance	-	-	-	-	-	-	-	-	
<b>Due from Other Funds</b>									
General Fund	-	-	-	-	-	-	-	-	
Debt Service Fund(s)	-	-	-	-	-	-	-	-	
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	
<b>Market Valuation Adjustments</b>									
Market Valuation Adjustments	-	-	-	-	-	-	-	-	
<b>Accrued Interest Receivable</b>									
Accrued Interest Receivable	-	-	-	-	-	-	-	-	
<b>Assessments Receivable/Deposits</b>									
Assessments Receivable/Deposits	-	-	-	-	-	-	-	-	
<b>Amount Available in Debt Service Funds</b>									
Amount Available in Debt Service Funds	-	-	-	-	-	\$1,332,738	-	1,332,738	
<b>Amount to be Provided by Debt Service Funds</b>									
Amount to be Provided by Debt Service Funds	-	-	-	-	-	\$17,127,262	-	17,127,262	
<b>Investment in General Fixed Assets (net of depreciation)</b>									
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	
<b>Total Assets</b>	<b>\$ 383,752</b>	<b>\$ 1,097,327</b>	<b>\$ 235,411</b>	<b>\$ 4,214</b>	<b>\$ 4,112,686</b>	<b>\$ 18,460,000</b>	<b>\$ -</b>	<b>\$ 24,293,390</b>	

**Esplanade Lake Club Community Development District**  
**Balance Sheet**  
**for the Period Ending August 31, 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)		-	-	-	-	-	-	-	-
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	-	-	-	-	-	\$3,290,000	-	-	3,290,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-		-	-	-
<b>Total Liabilities</b>	<b>\$ -</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	-	40,704	(63,083)	(156,543)	(2,645,069)	-	-	-	(2,823,992)
<b>Unassigned</b>									
Beginning: October 1, 2022 (Unaudited)	290,132	-	-	-	-	-	-	-	290,132
Results from Current Operations	93,620	-	-	-	-	-	-	-	93,620
<b>Total Fund Equity and Other Credits</b>	<b>\$ 383,752</b>	<b>\$ 1,097,327</b>	<b>\$ 235,411</b>	<b>\$ 4,214</b>	<b>\$ 4,112,686</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,833,390</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 383,752</b>	<b>\$ 1,097,327</b>	<b>\$ 235,411</b>	<b>\$ 4,214</b>	<b>\$ 4,112,686</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 August 31, 2023**

Description	October	November	December	January	February	March	April	May	June	July	August	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	3,986	-	546,238	\$ 532,408	103%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Developer Contribution	-	-	-	-	-	-	-	-	-	3,288	-	3,288	-	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>\$ 7,274</b>	<b>\$ -</b>	<b>549,525</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	3,417	3,417	37,583	41,000	92%
<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	2,000	2,000	22,000	24,000	92%
Assessment Roll Services	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	22,000	24,000	92%
Arbitrage Rebate Services	-	-	-	-	-	500	-	-	-	-	-	500	1,000	50%
<b>Other Contractual Services</b>														
Legal Advertising	-	-	-	-	-	-	-	-	-	-	3,528	3,528	5,000	71%
Trustee Services	-	-	-	2,956	-	-	4,031	-	-	-	-	6,988	8,250	85%
Dissemination Agent Services	417	417	417	417	417	417	417	417	417	417	417	4,583	5,000	92%
Bond Amortization Schedules	-	-	-	-	500	-	-	500	-	-	500	1,500	-	N/A
Property Appraiser & Tax Collector Fees	-	-	-	484	-	-	-	-	-	-	-	484	275	176%
Bank Service Fees	-	-	-	-	-	-	-	115	-	-	70	186	350	53%
<b>Communications &amp; Freight Services</b>														
Postage, Freight & Messenger	13	-	-	-	28	65	22	-	52	17	36	233	150	155%
<b>Computer Services - Website Development</b>														
Insurance	-	5,988	-	-	-	-	-	-	-	-	-	5,988	5,700	105%
Printing & Binding	-	-	-	-	-	-	-	-	1,593	113	-	1,706	150	1138%
Subscription & Memberships	-	175	-	-	-	-	-	-	-	-	-	175	175	100%
<b>Legal Services</b>														
Legal - General Counsel	-	-	-	633	990	-	-	3,248	3,845	1,843	-	10,558	7,500	141%
Legal - Series 2019 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Boundary Amendment	-	-	-	-	-	-	-	1,465	-	1,823	-	3,288	-	N/A

**Esplanade Lake Club Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through August 31, 2023**

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<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	-	5,833	29,167	35,000	83%
Field Operations														
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Utility Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance														
Lake System														
Aquatic Weed Control	-	-	2,364	-	-	8,515	2,952	4,728	-	2,364	2,948	23,871	26,500	90%
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	-	4,654	11,370	59,344	66,000	90%
Water Quality Testing	-	-	-	-	-	-	-	13,974	-	-	-	13,974	14,200	98%
Stormwater Structures	8,000	31,200	2,200	-	-	435	-	-	416	-	-	42,251	23,000	184%
Lake 5/6 Fish Stocking	-	-	-	-	-	-	-	-	-	-	-	-	40,000	0%
Wetland Preserves System														
Wetland Maintenance	-	-	-	-	-	-	-	19,516	-	-	-	19,516.00	24,000	81%
Permit Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	15,900	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	15,512	0%
Capital Outlay														
Aeration Systems	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A

**Esplanade Lake Club Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through August 31, 2023**

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Littoral Shelf Plantings	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Landscaping</b>														
Professional Services														
Asset Management	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Utility Services														
Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance														
Landscape Maintenance	-	15,778	16,645	8,160	-	40,704	5,470	19,990	8,770	-	14,519	130,035	89,100	146%
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>18,646</b>	<b>46,638</b>	<b>455,905</b>	<b>532,408</b>	86%
<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>\$ 18,646</b>	<b>\$ 46,638</b>	<b>\$ 455,905</b>	<b>\$ 532,408</b>	86%
Net Increase/ (Decrease) in Fund Balance	(15,814)	(64,305)	89,605	257,179	107,465	(86,564)	(17,723)	(93,447)	(24,765)	(11,373)	(46,638)	93,620	-	
Fund Balance - Beginning	290,132	274,318	210,013	299,618	556,797	664,262	577,697	559,974	466,527	441,762	430,390	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>\$ 430,390</b>	<b>\$ 383,752</b>	<b>383,752</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 August 31, 2023**

Description	October	November	December	January	February	March	April	May	June	July	August	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	1,350	1,493	7,450	N/A	
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	3	3	0	0	35	480	675	2,410	2,040	2,040	2,264	9,951	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	6,482	-	888,210	865,797	103%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayment 2019A-1	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Intragovernmental Transfers In</b>														
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
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>\$ 9,872</b>	<b>\$ 3,757</b>	<b>905,611</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	1,350	1,493	8,789	-	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>\$ 1,350</b>	<b>\$ 1,493</b>	<b>864,908</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	8,522	2,264	40,704	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	1,086,541	1,095,063	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>\$ 1,095,063</b>	<b>\$ 1,097,327</b>	<b>1,097,327</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 August 31, 2023**

Description	October	November	December	January	February	March	April	May	June	July	August	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	344	367	2,018	N/A	
Prepayment Account	0	1	0	0	19	8	778	37,244	59,923	110,471	14,609	223,054	N/A	
Revenue Account	-	0	-	-	0	-	-	65	13	13	14	105	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>\$ 110,829</b>	<b>\$ 14,990</b>	<b>1,546,004</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	\$ -	\$ -	\$ 205,000	1,315,000	\$ -	N/A
Interest Expense	\$ -	\$ 93,122	\$ -	\$ -	\$ 1,339	\$ -	\$ -	\$ 85,569	\$ -	\$ -	\$ 2,039	182,069	\$ 254,622	72%
Operating Transfers Out (To Other Funds)	\$ 1	\$ 1	\$ 1	\$ 1	\$ 18	\$ 245	\$ 336	\$ 347	\$ 359	\$ 344	\$ 367	2,018	-	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>\$ 344</b>	<b>\$ 207,406</b>	<b>1,609,087</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	110,484	(192,416)	(63,083)	-	
Fund Balance - Beginning	298,495	501,617	143,496	275,329	275,329	140,347	932,513	1,024,626	257,407	317,343	427,827	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>\$ 427,827</b>	<b>\$ 235,411</b>	<b>235,411</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 August 31, 2023**

Description	October	November	December	January	February	March	April	May	June	July	August	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	4	9	23	-
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	1,350	1,493	7,450	-
<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>\$ 1,354</b>	<b>\$ 1,502</b>	<b>\$ 7,473</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	-	-	-	-	-	-	-	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>\$ -</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	\$ 1,354	\$ 1,502	\$ (156,543)	\$ -
Fund Balance - Beginning	\$ (10,537)	\$ (10,535)	\$ (10,532)	\$ (171,294)	\$ (171,292)	\$ (171,235)	\$ (170,456)	\$ (169,360)	\$ (171,294)	\$ (169,936)	\$ (168,582)	\$ (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>\$ (168,582)</b>	<b>\$ (167,081)</b>	<b>\$ (167,081)</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 August 31, 2023

Description	October	November	December	January	February	March	April	May	June	July	August	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	12,757	14,153	84,309	-
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	344	367	2,018	-
<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>\$ 13,102</b>	<b>\$ 14,520</b>	<b>\$ 86,328</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	-	-	-	-	-	-	-	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>\$ -</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	\$ 13,102	\$ 14,520	\$ (2,645,069)	\$ -
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	\$ 4,100,372	\$ 4,113,474	\$ 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>\$ 4,113,474</b>	<b>\$ 4,127,994</b>	<b>\$ 4,127,994</b>	<b>\$ -</b>