

# **ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT**

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## **MEETING AGENDA**

JULY 19, 2022

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 33308

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# ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT

July 12, 2022

Board of Supervisors

Esplanade Lake Club Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Esplanade Lake Club Community Development District will be held on **Tuesday, July 19, 2022, at 3:00 P.M.** at the offices of **Waldrop Engineering Inc./Atwell, LLC 28100 Bonita Grande Drive, Suite 305, Bonita Springs, Florida 34135.**

WebEx link and telephone number to join/watch the meeting:

<https://districts.webex.com/districts/onstage/g.php?MTID=e4e050393fea3959e0f3b4fd077c03018>

Access Code: **2343 492 4061**, Event password: **Jpward**

Phone: **408-418-9388** and enter the access code **2343 492 4061** to join the meeting.

## *Agenda*

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1. Call to Order & Roll Call.
2. Consideration of Minutes:
  - I. May 11, 2022, Regular Meeting.
3. Consideration of **Resolution 2022-8**, a resolution of the Board of Supervisors of Esplanade Lake Club Community Development District setting a revised Public Hearing date, time and location for the Districts Fiscal Year 2023 Budget pursuant to Florida Law.
4. Consideration of **Resolution 2022-9**, a resolution of the Board of Supervisors of the Esplanade Lake Club Community Development District Directing the Chairman and District staff to request the passage of an Ordinance by Lee County, Florida, amending the District's boundaries, and authorizing such other actions as are necessary in furtherance of that process; authorizing a Funding Agreement.
5. Staff Reports.
  - I. District Attorney.
  - II. District Engineer.
  - III. District Asset Manager.
    - a) Operations Report May 1, 2022.
    - b) Operations Report June 1, 2022.

- c) Operations Report July 1, 2022.
- IV. District Manager.
  - a) Landowners Election reminder November 10, 2022, at 9:00 am at this location.
  - b) Financial Statement for period ending May 31, 2022 (unaudited).
  - c) Financial Statement for period ending June 30, 2022 (unaudited).
  - d) ELC/ML Fishery Management update.
- 6. Supervisor's Requests and Audience Comments.
- 7. Adjournment.

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The first order of business is the call to order and roll call.

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The second order of business is the consideration of minutes from the May 11, 2022, regular meeting.

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The third order of business will be the consideration of **Resolution 2022-8**, a resolution of the Board of Supervisors of Esplanade Lake Club Community Development District setting a revised Public Hearing date, time and location for the Districts Fiscal Year 2023 Budget pursuant to Florida Law. The revised Public Hearing is set for **Thursday, August 4, 2022, at 11:00am** in this location.

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The fourth order of business is the consideration of **Resolution 2022-9**, a resolution of the Board of Supervisors of the Esplanade Lake Club Community Development District Directing the Chairman and District staff to request the passage of an Ordinance by Lee County, Florida, amending the District's boundaries, and authorizing such other actions as are necessary in furtherance of that process; authorizing a Funding Agreement.

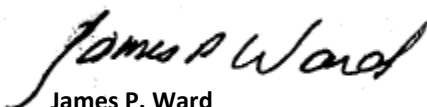
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The fifth order of business are staff reports by the District Attorney, District Engineer, and District Asset Manager, including the Operations Report, dated May 1, 2022, June 1, 2022 and July 1 2022, and the District Managers Report, including Financial Statements for periods ending May 31, 2022 (unaudited), and June 30, 2022 (unaudited).

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If you have any questions and/or comments before the meeting, please do not hesitate to contact me directly at (954) 658-4900.

Sincerely,  
**Esplanade Lake Club Community Development District**



**James P. Ward**  
District Manager

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

10 The Regular Meeting of the Board of Supervisors of the Esplanade Lake Club Community Development  
11 District was held on Wednesday, May 11, 2022, at 1:30 P.M. at the offices of Waldrop  
12 Engineering/Atwell, LLC, 28100 Bonita Grande Drive, Suite 305, Bonita Springs, Florida 34135.  
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**Present and constituting a quorum:**

22 Charles Cook	Chairperson
23 Trisha Sing	
24 Brian Keller	Assistant Secretary
25 Rebekah Norton	Assistant Secretary
26 Valerie McChesney	Assistant Secretary

27  
28  
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33

**Also present were:**

34 James P. Ward	District Manager
35 Wes Haber	District Attorney
36 Tony Grau	Grau and Associates
37 Andrew Gill	JPWard & Associates

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39  
40  
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42  
43  
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**Audience:**

45 All resident's names were not included with the minutes. If a resident did not identify  
46 themselves or the audio file did not pick up the name, the name was not recorded in these  
47 minutes.

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**PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE  
TRANSCRIBED IN *ITALICS*.**

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Andrew Gill called the meeting to order at approximately 1:34 p.m. He conducted roll call; all Members of the Board were present, constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Consideration of Minutes**

**January 12, 2022 – Regular Meeting Minutes**

Mr. Gill asked if there were any additions, deletions, or corrections for the Minutes. Hearing none, he called for a motion to approve the Minutes.

**On MOTION made by Mr. Brian Keller, seconded by Mr. Charles Cook, and with all in favor, the January 12, 2022, Regular Meeting Minutes were approved.**

48 **THIRD ORDER OF BUSINESS** **Consideration of Resolution 2022-4**

49  
50 **Consideration of Resolution 2022-4, a resolution of the Board of Supervisors of Esplanade Lake Club**  
51 **Community approving a proposed budget for fiscal year 2023 and setting a public hearing for**  
52 **Wednesday, July 13, 2022, at 1:30 P.M. at the offices of Atwell, LLC, 28100 Bonita Grande Drive, Suite**  
53 **305, Bonita Springs, Florida 34135**

54  
55 Mr. Gill indicated included in the packet was the proposed budget for FY 2023. He explained the budget  
56 could be changed; however, a maximum assessment cap would be set. He stated the budget would be  
57 adopted with final approval during the public hearing.

58  
59 **On MOTION made by Mr. Charles Cook, seconded by Mr. Brian Keller,**  
60 **and with all in favor, Resolution 2022-4 was adopted, and the Chair**  
61 **was authorized to sign.**

62  
63 **FOURTH ORDER OF BUSINESS** **Consideration of Resolution 2022-5**

64  
65 **Consideration of Resolution 2022-5, a resolution of the Board of Supervisors of the Esplanade Lake**  
66 **Club Community Development District ratifying acceptance of Plat entitled “Esplanade Lake Club**  
67 **Amenity”**

68  
69 Mr. Gill asked if there were any questions; hearing none, he called for a motion.

70  
71 **On MOTION made by Mr. Brian Keller, seconded by Ms. Trisha Sing,**  
72 **and with all in favor, Resolution 2022-5 was adopted, and the Chair**  
73 **was authorized to sign.**

74  
75 **FIFTH ORDER OF BUSINESS** **Consideration of Resolution 2022-6**

76  
77 **Consideration of Resolution 2022-6, a resolution of the Board of Supervisors of the Esplanade Lake**  
78 **Club Community Development District approving the assignment of the Engineering Services**  
79 **Agreement, dated May 15, 2019, from Waldrop, Inc. to Atwell, LLC**

80  
81 Mr. Gill explained there was a recent merger between Waldrop and Atwell; this Resolution approved the  
82 assignment of the Engineering Services Agreement from Waldrop to Atwell, LLC. He asked if there were  
83 any questions; hearing none, he called for a motion.

84  
85 **On MOTION made by Mr. Charles Cook, seconded by Ms. Trisha Sing,**  
86 **and with all in favor, Resolution 2022-6 was adopted, and the Chair**  
87 **was authorized to sign.**

88  
89 **SIXTH ORDER OF BUSINESS** **Consideration of Audited Financial Statements**

90  
91 **Consideration of the acceptance of the Audited Financial Statements for the Fiscal Year ended**  
92 **September 30, 2021**

93  
94 Mr. Gill introduced Tony Grau with Grau and Associates.

95  
96 Mr. Tony Grau with Grau and Associates reviewed the Audited Financial Statements for the Fiscal Year  
97 ended September 30, 2021. He reported pages 1 and 2 reflected a clean opinion with respect to the  
98 financial statements of the District. He stated page 3 was the management discussion and analysis  
99 which was a recap of the financial activity during the Fiscal Year. He indicated page 4 showed the  
100 condensed statement of net position and next was the income statement (changes in net position)  
101 which showed revenues, expenses, and the change in net position. He indicated both statements had  
102 comparative numbers with the prior year. He noted 2020 had more expenses with conveyance of  
103 infrastructure and bond issue costs which were not recurring. He indicated the financial statements  
104 began on page 7 with the statement of net position which was on a full accrual basis, and the statement  
105 of activities (income statement). He stated the next page was the balance sheet reflecting the general  
106 fund, debt service fund, and capital project fund. He stated the income statement was on page 11 and  
107 showed the special assessments, prepaid assessments, and expenditures by fund. He reported on page  
108 13 were the footnotes to the financial statements which were consistent with the prior year. He  
109 indicated on page 19 were the changes in the capital assets. He stated page 20 showed the long term  
110 debt which was paid down by \$1,020,000 dollars which was a prepayment for the bond debt. He  
111 reported budget to actual was on page 22 and starting page 24 was the new schedule required by  
112 Florida Statute and the Auditor General. He stated the remainder of the report contained the various  
113 reports required under government auditing standards and by the Auditor General. He reported there  
114 were no findings and only clean opinions.

115  
116 Mr. Charles Cook asked about the bond prepayment.

117  
118 *Mr. Ward: Your A2 bonds. Every time you sell a lot, your title company prepays that lot's A2 bond.*

119  
120 Mr. Cook: *Got it.*

121

122 **On MOTION made by Mr. Brian Keller, seconded by Mr. Charles Cook,**  
123 **and with all in favor, the Audited Financial Statements for the Fiscal**  
124 **Year ended September 30, 2021 were accepted for inclusion in the**  
125 **record.**

126

127 **SEVENTH ORDER OF BUSINESS** Consideration of Resolution 2022-7

128

129 **Consideration of Resolution 2022-7, a resolution of the Board of Supervisors designating a date, time,**  
130 **and location for a landowners' meeting and election; providing for publication; and establishing forms**  
131 **for the landowners' election**

132

133 Mr. Gill indicated Seat 1, Seat 2, and Seat 3 were up for landowners' election. He stated the  
134 landowners' meeting and election would be on November 10, 2022 at 9:00 a.m. at the Offices of  
135 Waldrop Engineering.

136

137 Mr. Charles Cook asked when the next meeting was to be held.

138

139 Mr. Ward responded July 13, 2022 was the next meeting, which was also the public hearing. He  
140 explained it was imperative the Board Members attend the public hearing.

141

142 Mr. Gill asked if there were any questions; hearing none, he called for a motion.  
 143

144 **On MOTION made by Mr. Charles Cook, seconded by Mr. Brian Keller,**  
 145 **and with all in favor, Resolution 2022-7 was adopted, and the Chair**  
 146 **was authorized to sign.**

147

148 **EIGHTH ORDER OF BUSINESS**

**Staff Reports**

149

150 **Staff Reports**

151

152 **I. District Attorney**

153 No report.

154

155 **II. District Engineer**

156

157 **a) Stormwater Reporting Status**

158

159 Mr. Gill stated the District Engineer was working on the stormwater reporting requirement which  
 160 was due on June 30, 2022. He explained this was a new State requirement for districts to submit  
 161 stormwater maintenance costs and project projections for the next twenty years in five year  
 162 increments.

163

164 *Mr. Ward: This is a legal requirement that this report be filed by June 30. I'm not singling Waldrop*  
 165 *out, but this is an engineering function. They have to do this. I cannot do this. If they do not file*  
 166 *this report on time, we will get a note in our audit that we did not comply with the laws of the*  
 167 *State of Florida. I've warned them, but sometimes others might talk to them more than I do and*  
 168 *maybe you could push a little?*

169

170 *Mr. Charles Cook: (Indecipherable).*

171

172 *Mr. Ward: We can. The problem with it is, this is brand new, so nobody has ever done this before.*  
 173 *Everybody has just pushed this off until now to do, even though we started this process with all of*  
 174 *them in January of this year. We can send you something, the last one that we've got, but it does*  
 175 *need to be done.*

176

177 **III. District Asset Manager**

178

179 **a) Operations Report March 1, 2022**

180 **b) Operations Report April 1, 2022**

181 **c) Water Quality Report February, 2022**

182 **d) Waterway Inspection Report April 2022**

183

184 No report.

185

186 **IV. District Manager**

187

188 **a) Report on number of Registered Voters as of April 15, 2022**

- 189 **b) Financial Statement for period ending January 31, 2022 (unaudited)**  
190 **c) Financial Statement for period ending February 28, 2022 (unaudited)**  
191 **d) Financial Statement for period ending March 31, 2022 (unaudited)**  
192 **e) Financial Statement for period ending April 30, 2022 (unaudited)**  
193

194 *Mr. Ward: The only thing I had for you is, your sales have done so well you now have 372 qualified*  
195 *electors in this District. This District was established in 2018, so that means by 2024 you will have*  
196 *met both requirements under the statute to begin to transition two members to qualified electors.*  
197 *The next election will be November 2024, and three more Board Members will be up at that time.*  
198 *Two of those seats will go to qualified electors, and the third seat in 2024 will be another*  
199 *landowners' election for the last time for that seat for four years. In the following term in 2026,*  
200 *you will have two members up that will be qualified elector seats.*  
201

202 *Mr. Brian Keller: Is that based on the sales or closures?*  
203

204 *Mr. Ward: They are based on the number of qualified electors you have in the District. You can*  
205 *have one home that might have one person in it, or five people in it. We will start the transition in*  
206 *2024.*  
207

208 Discussion ensued regarding the transfer from landowners' elections to qualified electors'  
209 elections.  
210

211

## 212 **NINTH ORDER OF BUSINESS**

## **Supervisor's Requests and Audience Comments**

213

214 *Mr. Charles Cook: An update on parcel 501 on the Venetian tract. The one (indecipherable) pulled it*  
215 *back and decided to put condos on it. (Indecipherable). Whereas we had hit the 32-52's*  
216 *(indecipherable). He will start selling them and we will see that too. What I think we will do is spread*  
217 *that debt allocation we had on the 32-52's over the 104 (indecipherable).*  
218

219 *Mr. Ward: What we were going to do, we were going to do some of the B debt when you went down to*  
220 *the single family stuff. I will be able to provide you what the A and the B are separated and then you can*  
221 *decide whether you want to leave both A debt and B debt on it.*  
222

223 *Ms. McChesney: When we talked about this before, a long time ago, there was this possibility that this*  
224 *might happen, and we talked about leaving it the same debt and dividing it, you know, times 32, divided*  
225 *by 104. We also looked at what if you just redid everything, (indecipherable), but I think that amount of*  
226 *work –*  
227

228 *Mr. Ward: We can't change. We're done. The only thing we can do on this piece is either leave just the*  
229 *A debt or leave both the A debt and the B debt.*  
230

231 *Ms. McChesney: I was looking at it as both, because now you are spreading it across 104 units. So, it's*  
232 *not like it's a (indecipherable).*  
233

234 *Mr. Ward: Okay, so, we will do both.*  
235



236 *Mr. Charles Cook: As a friendly reminder, we are moving through our acquisition of those 40 acres we*  
237 *are adding into (indecipherable). So, re-zoning went through without a hitch and there will be about 97*  
238 *units (indecipherable). – yes, December. So, between now and then, can you tell me when we should*  
239 *start the (indecipherable) CDD boundaries so we can spread the debt on them.*

240  
241 *Mr. Ward: December of this year? Now.*

242  
243 *Mr. Cook: (Indecipherable).*

244  
245 *Mr. Ward: 97 units you said? Okay. We will start it up now. We will probably do a meeting next month*  
246 *to start that process. We have to authorize that at this level and then we can start the process.*

247  
248 *Ms. Norton: (Indecipherable) send a questionnaire. So, like when you initiate (indecipherable).*

249  
250 *Mr. Ward: It's the exact same process.*

251  
252 *Mr. Gill asked if there were any additional Supervisor's requests; there were none. He asked if there*  
253 *were any audience members with any comments or questions; there were none.*

254  
255 **TENTH ORDER OF BUSINESS** **Adjournment**

256  
257 *Mr. Gill adjourned the meeting at approximately 1:55 p.m.*

258  
259 **On MOTION made by Mr. Charles Cook, seconded by Mr. Brian Keller,**  
260 **and with all in favor, the Meeting was adjourned.**

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263 **Esplanade Lake Club Community Development District**

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268 **James P. Ward, Secretary**

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268 **Charles Cook, Chairman**

**RESOLUTION 2022-8**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT SETTING A REVISED PUBLIC HEARING DATE, TIME AND LOCATION FOR THE DISTRICT'S FISCAL YEAR 2023 BUDGET PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.**

**RECITALS**

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board of Supervisors of the Esplanade Lake Club Community Development District (the "Board"), a proposed budget for Fiscal Year 2023; and

**WHEREAS**, the Board previously approved the Fiscal Year 2023 proposed budget, attached hereto as **Exhibit A**, on May 11, 2022, pursuant to **Resolution 2022-4** ("Proposed Budget") and set a public hearing for July 13, 2022.

**WHEREAS**, the Board desires to amend the date, time and location previously approved the Fiscal Year 2023 proposed budget, attached hereto as **Exhibit A**, to Thursday, August 4, 2022 at 11:00 A.M., WALDROP ENGINEERING INC./ATWELL LLC, 28100 Bonita Grande Drive, Suite 304, Bonita Springs, Florida 34135.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1. INCORPATION OF WHEREAS CLAUSES.** That the foregoing whereas clauses are true and correct and incorporated herein as if written into this Section.

**SECTION 2.** A public hearing on said previously approved budget is hereby declared and set for the following date, hour, and location:

**DATE: Thursday, August 4, 2022**  
**HOUR: 11:00 A.M.**  
**LOCATION: WALDROP ENGINEERING INC./ATWELL LLC**  
**28100 Bonita Grande Drive, Suite 304**  
**Bonita Springs, Florida 34135**

**SECTION 3. SUBMITTAL OF BUDGET TO LEE COUNTY.** In anticipation of an earlier date for the Public Hearing, the Fiscal Year 2023 Proposed Budget was previously submitted to Lee County on March 2, 2022, to ensure compliance with the 60-day reporting requirement. In accordance with Section 189.016, Florida Statutes, the District's Secretary is directed to post the proposed budget on the District's website at least two days before the budget hearing date.

**SECTION 4. NOTICE OF PUBLIC HEARING.** Notice of this public hearing on the budget shall be published in a newspaper of general circulation in the area of the district once a week for two (2) consecutive weeks, except that the first publication shall not be fewer than 15 days prior to the date of the hearing. The notice shall further contain a designation of the day, time, and place of the public hearing. At the time and place designated in the notice, the Board shall hear

**RESOLUTION 2022-8**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT SETTING A REVISED PUBLIC HEARING DATE, TIME AND LOCATION FOR THE DISTRICT'S FISCAL YEAR 2023 BUDGET PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.**

all objections to the budget as proposed and may make such changes as the board deems necessary.

**SECTION 5. SEVERABILITY AND INVALID PROVISIONS.** If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof., That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

**SECTION 6. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED** this 19th day of July 2022.

**ATTEST:**

**ESPLANADE LAKE CLUB COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
James P. Ward, District Secretary

\_\_\_\_\_  
Charles Cook, Chairperson

**Exhibit A:** Fiscal Year 2023 Proposed Budget

**Exhibit A**  
Fiscal Year 2023 Proposed Budget



# ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT

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## PROPOSED BUDGET

FISCAL YEAR 2023

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37 STREET, FT. LAUDERDALE, FL. 33308

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

**Esplanade Lake Club Community Development District  
General Fund - Budget  
Fiscal Year 2023**

Description	FY 2022 Adopted Budget	Actual at 01/31/2022	Anticipated at 09/30/2022	FY 2023	Notes
<b>Revenues and Other Sources</b>					
Carryforward (Available from Prior Year)	\$ 150,000	\$ -	\$ -	\$ -	Excess Cash Not Available for FY 2023
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	
<b>Assessment Revenue</b>					
Assessments - On-Roll	\$ 376,622	\$ 380,524	\$ 380,524	\$ 566,392	
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	
<b>Contributions - Private Sources</b>					
Taylor Morrison	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 526,622</b>	<b>\$ 380,524</b>	<b>\$ 380,524</b>	<b>\$ 566,392</b>	
<b>Appropriations</b>					
<b>Legislative</b>					
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	Statutory Required Fees
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	FICA (if applicable)
<b>Executive</b>					
Professional - Management	\$ 40,000	\$ 13,333	\$ 40,000	\$ 41,000	District Manager
<b>Financial and Administrative</b>					
Audit Services	\$ 5,000	\$ -	\$ 4,100	\$ 4,200	Statutory required audit yearly
Accounting Services	\$ 16,000	\$ 5,333	\$ 16,000	\$ 24,000	All Funds
Assessment Roll Preparation	\$ 16,000	\$ 5,333	\$ 16,000	\$ 24,000	Par Outstanding and yearly work with Property Appraiser
Arbitrage Rebate Fees	\$ 500	\$ -	\$ 1,000	\$ 1,000	IRS Required Calculation to insure interest on Bonds does not exceed interest paid on bonds
<b>Other Contractual Services</b>					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	Transcription of Board Meeting
Legal Advertising	\$ 5,000	\$ 580	\$ 1,500	\$ 5,000	Statutory Required Legal Advertising
Trustee Services	\$ 8,250	\$ 2,667	\$ 8,250	\$ 8,250	Trust Fees for Bonds
Dissemination Agent Services	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	Required Reporting for Bonds
Property Appraiser & Tax Collector Fees	\$ -	\$ 274	\$ 274	\$ 275	Fees to place assessments on tax bills
Bank Service Fees	\$ 350	\$ -	\$ 350	\$ 350	Bank Fees - Governmental Bank Account
<b>Travel and Per Diem</b>					
<b>Communications and Freight Services</b>					
Telephone	\$ -	\$ -	\$ -	\$ -	
Postage, Freight & Messenger	\$ 750	\$ 63	\$ 150	\$ 150	Agenda Mailings and other misc mail
<b>Rentals and Leases</b>					
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	
Computer Services (Web Site)	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	Statutory Maintenance of Disrict Web Site
<b>Insurance</b>					
	\$ 5,200	\$ 5,570	\$ 5,570	\$ 5,700	General Liability and D&O Liability Insurance
<b>Subscriptions and Memberships</b>					
	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
<b>Printing and Binding</b>					
	\$ 100	\$ 194	\$ 300	\$ 150	Agenda Books and Copies
<b>Office Supplies</b>					
	\$ -	\$ -	\$ -	\$ -	
<b>Legal Services</b>					
General Counsel	\$ 15,000	\$ 1,170	\$ 7,500	\$ 7,500	District Attorney
Boundary Amendment	\$ -	\$ -	\$ -	\$ -	District Attorney
<b>Sub-Total</b>	<b>\$ 118,825</b>	<b>\$ 34,692</b>	<b>\$ 107,669</b>	<b>\$ 128,250</b>	
<b>Other General Government Services</b>					
Engineering Services					
General Engineering	\$ 7,500	\$ -	\$ -	\$ 2,500	District Engineer (General Services)

**Esplanade Lake Club Community Development District  
General Fund - Budget  
Fiscal Year 2023**

Description	FY 2022 Adopted Budget	Actual at 01/31/2022	Anticipated at 09/30/2022	FY 2023	Notes
Other Assigned Services					District Engineer (Special Assigned Services)
Contingencies	\$ -	\$ -	\$ -	\$ -	
<b>Sub-Total:</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500</b>	
<b>Road and Street Services</b>					
Professional Management					
Asset Management	\$ -		\$ -	\$ -	
Utility Services					
Electric	\$ -	\$ -	\$ -	\$ -	
Repairs and Maintenance					
Miscellaneous Repairs	\$ -	\$ -	\$ 3,000	\$ 3,500	Centerline Boulevard
Contingencies	\$ -	\$ -	\$ -	\$ -	
<b>Sub-Total:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 3,500</b>	
<b>Stormwater Management Services</b>					
Professional Services					
Asset Management	\$ 35,000	\$ 5,833	\$ 35,000	\$ 35,000	Field Operations Manager
NPDES Monitoring					Federal Pollution Discharge Required Monitoring
Repairs & Maintenance					
Utility Services					
Electric	\$ -	\$ -	\$ -		N/A for FY 2023
Lake System					
Aquatic Weed Control	\$ 59,200	\$ 2,207	\$ 23,400	\$ 26,500	Monthly Spraying of Lakes
Littoral Shelf - Invasive Plant Control					Control of Invasives, maintain littoral areas, Qtr. Reporting
Lake Bank Maintenance	\$ 150,000	\$ 1,354	\$ 1,354	\$ 12,000	Monthly maintenance of lake banks
Slope Survey Monitoring	\$ 5,000	\$ -	\$ -	\$ -	N/A for FY 2023
Water Quality Reporting	\$ 15,000	\$ 15,490	\$ 52,000	\$ 66,000	Lee County Reporting Requirements
Water Quality Testing			\$ 14,200	\$ 14,200	Tri-Annual water quality sampling & water quality standards rpt
Stormwater Structures	\$ -	\$ -	\$ 23,000	\$ 23,000	Periodic Inspection/Cleaning of Interconnect Pipes
Lake 5/6 Fish Stocking	\$ -		\$ 15,000	\$ 40,000	Improve Water Quality, midge fly treatment, improve fishing
Wetland Preserves System					
Wetland Maintenance	\$ -	\$ -	\$ -	\$ 24,000	Monthly Maintenance to remove exotics
Permit Monitoring	\$ -	\$ -	\$ 15,900	\$ 15,900	Inspections, Monitoring and water level reporting
Contingencies	\$ 12,000	\$ -	\$ -	\$ 15,512	7% of Repairs and Maintenance
Capital Outlay					
Aeration Systems	\$ -	\$ -	\$ -	\$ -	
Littoral Shelf Plantings	\$ -	\$ -	\$ -	\$ -	
Erosion Restoration	\$ -	\$ -	\$ -	\$ -	
<b>Sub-Total</b>	<b>\$ 276,200</b>	<b>\$ 24,884</b>	<b>\$ 179,854</b>	<b>\$ 272,112</b>	
<b>Landscaping Services</b>					
Professional Services					
Asset Management	\$ -		\$ -	\$ -	Field Operatons Manager (Included in Above)
Utility Services					
Electric	\$ -	\$ -	\$ -	\$ -	N/A for FY 2023
Repairs & Maintenance					
Landscaping Maintenance	\$ 92,500	\$ 31,787	\$ 61,000	\$ 89,100	Alico Road, Centerplace Blvd & Eagle's Nest
Tree Trimming	\$ -	\$ -	\$ -	\$ -	N/A for FY 2023
Landscape Replacements	\$ -	\$ -	\$ 3,000	\$ 7,000	Yearly Replacements as needed

**Esplanade Lake Club Community Development District  
General Fund - Budget  
Fiscal Year 2023**

Description	FY 2022 Adopted Budget	Actual at 01/31/2022	Anticipated at 09/30/2022	FY 2023	Notes
Mulch Installation	\$ -	\$ -	\$ -	\$ 4,700	One (1) full mulch, at 6 month interval touch up
Annuals	\$ -	\$ -	\$ 7,000	\$ 14,000	Four (4) times/year
Landscape Lighting	\$ -	\$ -	\$ -	\$ -	Periodic repair of decorative lighting fixtures
Irrigation System Repairs	\$ -	\$ -	\$ -	\$ 3,000	Periodic repairs as needed
Miscellaneous Repairs	\$ -	\$ -	\$ -	\$ -	Other Miscellaneous items not accounted for separately
Contingencies	\$ -	\$ -	\$ -	\$ 8,246	7% of Repairs and Maintenance
<b>Sub-Total:</b>	<b>\$ 92,500</b>	<b>\$ 31,787</b>	<b>\$ 71,000</b>	<b>\$ 126,046</b>	
<b>Reserves</b>					
District Asset Restoration	\$ -	\$ -	\$ -	\$ -	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures.
<b>Sub-Total:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Other Fees and Charges</b>					
Discounts/Collection Fees	\$ 31,597	\$ -	\$ 31,597	\$ 33,983	
<b>Sub-Total:</b>	<b>\$ 31,597</b>	<b>\$ -</b>	<b>\$ 31,597</b>	<b>\$ 33,983</b>	
<b>Total Appropriations</b>	<b>\$ 526,622</b>	<b>\$ 91,363</b>	<b>\$ 393,120</b>	<b>\$ 566,392</b>	
<b>Fund Balance:</b>					
Change from Current Year Operations	\$ -	\$ 289,161	\$ (12,596)	\$ -	
Beginning Fund Balance	\$ 265,884	\$ 265,884	\$ 265,884	\$ 253,288	
<b>Ending Fund Balance</b>	<b>\$ 265,884</b>	<b>\$ 555,045</b>	<b>\$ 253,288</b>	<b>\$ 253,288</b>	
<b>Reservations/Use of Fund Balance</b>					
Reserved for first 2.5 months operations	N/A	N/A	\$ 117,998	\$ 117,998	
District Asset Restoration (See Note Above)	N/A	N/A	\$ 135,290	\$ 135,290	
<b>Totals:</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ 253,288</b>	<b>\$ 253,288</b>	

Assessment Rate					
Product Type	EAU Factor	# of Units	FY 2021	FY 2022	FY 2023
Single Family 30' - 39'	0.65	186	\$ 606.65	\$ 433.86	\$ 652.47
Single Family 50' - 59'	0.85	192	\$ 793.31	\$ 567.35	\$ 853.23
Single Family 60' - 69'	1.00	128	\$ 933.31	\$ 667.47	\$ 1,003.80
Single Family 70' - 79'	1.10	83	\$ 1,026.64	\$ 734.22	\$ 1,104.17
Single Family 80' & up	1.15	11	\$ 1,073.30	\$ 767.60	\$ 1,154.36
<b>Annexed Land</b>					
Single Family 50' - 59'	0.85	32	\$ 793.31	\$ 567.35	\$ 853.23
Single Family 60' - 69'	1.00	21	\$ 933.31	\$ 667.47	\$ 1,003.80
<b>Totals:</b>		<b>653</b>			



Esplanade Lake Club Community Development District  
 General Fund - Budget Vs Actual  
 Fiscal Years 2019 through 2022

Description	FY 2019		FY 2020		FY 2021			FY 2022		
	Proposed Budget	Actual - 11/1/2018-9/30/19	Proposed Budget	Actual - through 9/30/2020	Total Annual Budget- Approved	Actual - through 5/31/2021	Projected through 9/30/2021	Total Annual Budget- Approved	Actual - through 12/31/2021	Projected through 9/30/2022
<b>Revenue and Other Sources</b>										
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Interest</b>										
Interest - General Checking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Special Assessment Revenue</b>										
Special Assessments - On-Roll	\$ -	\$ -	\$ -	\$ -	\$ 444,770	\$ 495,738	\$ 495,738	\$ 495,025	\$ 196,980	\$ 495,738
Special Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	\$ 44,985	\$ 30,000	\$ 44,985	\$ -	\$ -	\$ 44,985
<b>Developer Contribution</b>	\$ 113,555	\$ 90,000	\$ 113,555	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Intragovernmental Transfer In</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue and Other Sources:</b>	<u>\$ 113,555</u>	<u>\$ 90,000</u>	<u>\$ 113,555</u>	<u>\$ 95,000</u>	<u>\$ 489,755</u>	<u>\$ 525,738</u>	<u>\$ 540,723</u>	<u>\$ 495,025</u>	<u>\$ 196,980</u>	<u>\$ 540,723</u>
<b>Expenditures and Other Uses</b>										
<b>Legislative</b>										
Board of Supervisor's - Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Supervisor's - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Executive</b>										
Professional Management	\$ 40,000	\$ 42,444	\$ 40,000	\$ 40,000	\$ 40,000	\$ 26,667	\$ 40,000	\$ 40,000	\$ 10,000	\$ 40,000
<b>Financial and Administrative</b>										
Audit Services	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ 4,500	\$ 2,000	\$ 4,000	\$ 5,000	\$ -	\$ 5,000
Accounting Services	\$ 16,000	\$ 8,489	\$ 16,000	\$ 14,000	\$ 16,000	\$ 10,667	\$ 16,000	\$ 16,000	\$ 4,000	\$ 16,000
Assessment Roll Services	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ 8,000	\$ 10,667	\$ 16,000	\$ 16,000	\$ 4,000	\$ 16,000
Arbitrage Rebate Services	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	\$ 500
<b>Other Contractual Services</b>										
Legal Advertising	\$ 5,000	\$ 12,025	\$ 5,000	\$ 2,724	\$ 5,000	\$ 9,515	\$ 13,000	\$ 5,000	\$ 580	\$ 5,000
Trustee Services	\$ 8,250	\$ -	\$ 8,250	\$ -	\$ 8,250	\$ 6,988	\$ 6,988	\$ 8,250	\$ -	\$ 8,250
Dissemination Agent Services	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ 4,333	\$ 5,000	\$ 5,000	\$ 2,250	\$ 5,000
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 274	\$ -
Bank Service Fees	\$ 350	\$ 272	\$ 350	\$ 316	\$ 350	\$ 97	\$ 200	\$ 350	\$ -	\$ 350
<b>Communications &amp; Freight Services</b>										
Postage, Freight & Messenger	\$ 750	\$ 312	\$ 750	\$ 292	\$ 750	\$ 517	\$ 750	\$ 750	\$ 63	\$ 750
<b>Computer Services - Website Development</b>	\$ 1,500	\$ 1,800	\$ 1,500	\$ 1,200	\$ 1,500	\$ 100	\$ 300	\$ 1,500	\$ -	\$ 1,500
<b>Insurance</b>	\$ 5,200	\$ 5,137	\$ 5,200	\$ 5,125	\$ 5,200	\$ 5,381	\$ 5,381	\$ 5,200	\$ 5,570	\$ 5,570
<b>Printing &amp; Binding</b>	\$ 330	\$ 3,658	\$ 330	\$ 1,186	\$ 330	\$ 412	\$ 650	\$ 100	\$ 194	\$ 400
<b>Subscription &amp; Memberships</b>	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175
<b>Legal Services</b>										
Legal - General Counsel	\$ 15,000	\$ 3,452	\$ 15,000	\$ 28,186	\$ 15,000	\$ 8,634	\$ 15,000	\$ 15,000	\$ 1,170	\$ 15,000
Legal - Series 2019 Bonds	\$ -	\$ -	\$ -	\$ 540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal - Boundary Amendment	\$ -	\$ -	\$ -	\$ 8,124	\$ -	\$ 2,543	\$ 2,543	\$ -	\$ -	\$ -
<b>Other General Government Services</b>										
Engineering Services	\$ 7,500	\$ -	\$ 7,500	\$ -	\$ 7,500	\$ -	\$ 4,000	\$ 7,500	\$ -	\$ 7,500
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Esplanade Lake Club Community Development District  
 General Fund - Budget Vs Actual  
 Fiscal Years 2019 through 2022

Description	FY 2019		FY 2020		FY 2021			FY 2022		
	Proposed Budget	Actual - 11/1/2018-9/30/19	Proposed Budget	Actual - through 9/30/2020	Total Annual Budget-Approved	Actual - through 5/31/2021	Projected through 9/30/2021	Total Annual Budget-Approved	Actual - through 12/31/2021	Projected through 9/30/2022
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Stormwater Management Services</b>										
Professional - Management	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 13,125	\$ 35,000	\$ 35,000	\$ 5,833	\$ 35,000
Field Operations										
Mitigation Monitoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utility Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repairs & Maintenance										
Lake System										
Aquatic Weed Control	\$ -	\$ -	\$ -	\$ -	\$ 59,200	\$ 2,500	TBD	\$ 59,200	\$ 2,207	\$ 59,200
Lake Bank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	TBD	\$ 150,000	\$ 12,184	\$ 150,000
Slope Survey Monitoring	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	TBD	\$ 5,000	\$ -	\$ 5,000
Water Quality Reporting/Testing	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	TBD	\$ 15,000	\$ 4,660	\$ 15,000
Capital Outlay										
Aeration Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Littoral Shelf Plantings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Erosion Restoration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies - OVERALL	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ -	TBD	\$ 12,000	\$ -	\$ 12,000
<b>Landscaping</b>										
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 12,403	TBD	\$ 92,500	\$ 31,787	\$ 92,500
<b>Reserves</b>										
Operational Reserve (Future Years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Fees and Charges</b>										
Discounts/Collection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total:</b>	\$ 113,555	\$ 77,764	\$ 113,555	\$ 101,868	\$ 489,755	\$ 117,224	\$ 165,487	\$ 495,025	\$ 84,947	\$ 495,695
<b>Total Expenditures and Other Uses:</b>	\$ 113,555	\$ 77,764	\$ 113,555	\$ 101,868	\$ 489,755	\$ 117,224	\$ 165,487	\$ 495,025	\$ 84,947	\$ 495,695
Net Increase/ (Decrease)	\$ -	\$ 12,236	\$ -	\$ (6,868)	\$ -	\$ 408,514	\$ 375,236	\$ -	\$ 112,033	\$ 45,028

**Esplanade Lake Club Community Development District**  
**Debt Service Fund - Series 2019 A-1 Bonds - Budget**  
**Fiscal Year 2023**

Description	FY 2022 Adopted Budget	Actual at 01/31/2022	Anticipated at 09/30/2022	FY 2023
<b>Revenues and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>				
Revenue Account	\$ -	\$ 5	\$ 10	\$ -
Reserve Account	\$ -	\$ 7	\$ 14	\$ -
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ 793,303	\$ 813,840	\$ 813,840	\$ 926,403
Special Assessment - Off-Roll	\$ 72,494	\$ -	\$ 72,494	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
<b>Debt Proceeds</b>				
Series 2019 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 865,797</b>	<b>\$ 813,852</b>	<b>\$ 886,358</b>	<b>\$ 926,403</b>

**Expenditures and Other Uses**

**Debt Service**

<b>Principal Debt Service - Mandatory</b>	\$ 275,000	\$ 275,000	\$ 275,000	\$ 285,000
<b>Principal Debt Service - Early Redemptions</b>	\$ -	\$ -	\$ -	\$ -
<b>Interest Expense</b>	\$ 580,219	\$ 292,344	\$ 584,688	\$ 571,119
<b>Other Fees and Charges</b>				
Discounts for Early Payment	\$ 55,532	\$ -	\$ 55,532	\$ 60,606
<b>Total Expenditures and Other Uses</b>	<b>\$ 910,751</b>	<b>\$ 567,344</b>	<b>\$ 915,220</b>	<b>\$ 916,725</b>

<b>Net Increase/(Decrease) in Fund Balance</b>	\$ -	\$ 246,508	\$ (28,862)	\$ 9,678
<b>Fund Balance - Beginning</b>	\$ 724,811	\$ 724,811	\$ 724,811	\$ 695,949
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ 971,319</b>	<b>\$ 695,949</b>	<b>\$ 705,627</b>

**Restricted Fund Balance:**

Reserve Account Requirement	\$ 432,147
Restricted for November 1, 2023	
Principal Due	\$ 295,000
Interest Due	\$ 283,244
<b>Total - Restricted Fund Balance:</b>	<b>\$ 1,010,391</b>

Product Type	Number of Units	Fiscal Year 2022	Fiscal Year 2023
Single Family 30' - 39'	186	\$ 1,031.41	\$ 1,031.41
Single Family 50' - 59'	192	\$ 1,411.80	\$ 1,411.80
Single Family 60' - 69'	128	\$ 1,633.75	\$ 1,633.75
Single Family 70' - 79'	83	\$ 1,870.97	\$ 1,870.97
Single Family 80' & up	11	\$ 1,956.01	\$ 1,956.01
<b>Annexed Land</b>			
Single Family 50' - 59'	32	\$ 1,413.42	\$ 1,413.42
Single Family 60' - 69'	21	\$ 1,539.94	\$ 1,539.94
<b>Total:</b>	<b>653</b>		

**Esplanade Lake Club Community Development District**

**Debt Service Fund - Series 2019 A-1 Bonds - Budget**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)	Par Debt Outstanding
Par Amount Issued:		\$ 14,840,000	Varies			
5/1/2020				\$ 212,761.28		
11/1/2020				\$ 292,343.75	\$ 505,105.03	\$ 14,840,000
5/1/2021				\$ 292,343.75		
11/1/2021	\$ 275,000		3.250%	\$ 292,343.75	\$ 859,687.50	\$ 14,565,000
5/1/2022				\$ 287,875.00		
11/1/2022	\$ 285,000		3.250%	\$ 287,875.00	\$ 860,750.00	\$ 14,280,000
5/1/2023				\$ 283,243.75		
11/1/2023	\$ 295,000		3.250%	\$ 283,243.75	\$ 861,487.50	\$ 13,985,000
5/1/2024				\$ 278,450.00		
11/1/2024	\$ 305,000		3.250%	\$ 278,450.00	\$ 861,900.00	\$ 13,680,000
5/1/2025				\$ 273,493.75		
11/1/2025	\$ 315,000		3.250%	\$ 273,493.75	\$ 861,987.50	\$ 13,365,000
5/1/2026				\$ 268,375.00		
11/1/2026	\$ 325,000		3.625%	\$ 268,375.00	\$ 861,750.00	\$ 13,040,000
5/1/2027				\$ 262,484.38		
11/1/2027	\$ 335,000		3.625%	\$ 262,484.38	\$ 859,968.76	\$ 12,705,000
5/1/2028				\$ 256,412.50		
11/1/2028	\$ 350,000		3.625%	\$ 256,412.50	\$ 862,825.00	\$ 12,355,000
5/1/2029				\$ 250,068.75		
11/1/2029	\$ 360,000		3.625%	\$ 250,068.75	\$ 860,137.50	\$ 11,995,000
5/1/2030				\$ 243,543.75		
11/1/2030	\$ 375,000		3.625%	\$ 243,543.75	\$ 862,087.50	\$ 11,620,000
5/1/2031				\$ 236,746.88		
11/1/2031	\$ 390,000		4.000%	\$ 236,746.88	\$ 863,493.76	\$ 11,230,000
5/1/2032				\$ 228,946.88		
11/1/2032	\$ 405,000		4.000%	\$ 228,946.88	\$ 862,893.76	\$ 10,825,000
5/1/2033				\$ 220,846.88		
11/1/2033	\$ 420,000		4.000%	\$ 220,846.88	\$ 861,693.76	\$ 10,405,000
5/1/2034				\$ 212,446.88		
11/1/2034	\$ 435,000		4.000%	\$ 212,446.88	\$ 859,893.76	\$ 9,970,000
5/1/2035				\$ 203,746.88		
11/1/2035	\$ 455,000		4.000%	\$ 203,746.88	\$ 862,493.76	\$ 9,515,000
5/1/2036				\$ 194,646.88		
11/1/2036	\$ 475,000		4.000%	\$ 194,646.88	\$ 864,293.76	\$ 9,040,000
5/1/2037				\$ 185,146.88		
11/1/2037	\$ 490,000		4.000%	\$ 185,146.88	\$ 860,293.76	\$ 8,550,000
5/1/2038				\$ 175,346.88		
11/1/2038	\$ 510,000		4.000%	\$ 175,346.88	\$ 860,693.76	\$ 8,040,000
5/1/2039				\$ 165,146.88		
11/1/2039	\$ 530,000		4.000%	\$ 165,146.88	\$ 860,293.76	\$ 7,510,000
5/1/2040				\$ 154,546.88		
11/1/2040	\$ 555,000		4.000%	\$ 154,546.88	\$ 864,093.76	\$ 6,955,000
5/1/2041				\$ 143,446.88		
11/1/2041	\$ 575,000		4.125%	\$ 143,446.88	\$ 861,893.76	\$ 6,380,000
5/1/2042				\$ 131,587.50		
11/1/2042	\$ 600,000		4.125%	\$ 131,587.50	\$ 863,175.00	\$ 5,780,000
5/1/2043				\$ 119,212.50		
11/1/2043	\$ 625,000		4.125%	\$ 119,212.50	\$ 863,425.00	\$ 5,155,000
5/1/2044				\$ 106,321.88		
11/1/2044	\$ 650,000		4.125%	\$ 106,321.88	\$ 862,643.76	\$ 4,505,000
5/1/2045				\$ 92,915.63		
11/1/2045	\$ 675,000		4.125%	\$ 92,915.63	\$ 860,831.26	\$ 3,830,000

Esplanade Lake Club Community Development District

Debt Service Fund - Series 2019 A-1 Bonds - Budget

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calendar)	Par Debt Outstanding
5/1/2046				\$ 78,993.75		
11/1/2046		\$ 705,000	4.125%	\$ 78,993.75	\$ 862,987.50	\$ 3,125,000
5/1/2047				\$ 64,453.13		
11/1/2047		\$ 735,000	4.125%	\$ 64,453.13	\$ 863,906.26	\$ 2,390,000
5/1/2048				\$ 49,293.75		
11/1/2048		\$ 765,000	4.125%	\$ 49,293.75	\$ 863,587.50	\$ 1,625,000
5/1/2049				\$ 33,515.63		
11/1/2049		\$ 795,000	4.125%	\$ 33,515.63	\$ 862,031.26	\$ 830,000
5/1/2050				\$ 17,118.75		
11/1/2050		\$ 830,000	4.125%	\$ 17,118.75	\$ 864,237.50	\$ -

**Esplanade Lake Club Community Development District  
Debt Service Fund - Series 2019 A-2 Bonds - Budget  
Fiscal Year 2023**

Description	FY 2022			FY 2023
	Adopted Budget	Actual at 01/31/2022	Anticipated at 09/30/2022	
<b>Revenues and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>				
Revenue Account	\$ -	\$ -	\$ -	\$ -
Reserve Account	\$ -	\$ -	\$ -	\$ -
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ 11	\$ 11	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Off-Roll	\$ 431,769	\$ 22,646	\$ 431,769	\$ 364,622
Special Assessment - Prepayment	\$ -	\$ 506,470	\$ 506,470	\$ -
<b>Debt Proceeds</b>				
Series 2019 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 431,769</b>	<b>\$ 529,127</b>	<b>\$ 938,250</b>	<b>\$ 364,622</b>

**Expenditures and Other Uses**

**Debt Service**

<b>Principal Debt Service - Mandatory</b>	\$ 140,000	\$ 140,000	\$ 140,000	\$ 110,000
<b>Principal Debt Service - Early Redemptions</b>	\$ -	\$ 325,000	\$ 505,000	\$ -
<b>Interest Expense</b>	\$ 291,769	\$ 127,125	\$ 291,769	\$ 254,622
<b>Other Fees and Charges</b>	\$ -			
Discounts for Early Payment	\$ -	\$ -	\$ -	\$ -
<b>Inerfund Transfers Out</b>	\$ -	\$ -		
<b>Total Expenditures and Other Uses</b>	<b>\$ 431,769</b>	<b>\$ 592,125</b>	<b>\$ 936,769</b>	<b>\$ 364,622</b>

<b>Net Increase/(Decrease) in Fund Balance</b>	\$ -	\$ (62,998)	\$ 1,481	\$ -
<b>Fund Balance - Beginning</b>	\$ 547,858	\$ 547,858	\$ 547,858	\$ 549,338
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ 484,860</b>	<b>\$ 549,338</b>	<b>\$ 549,338</b>

**Restricted Fund Balance:**

Reserve Account Requirement	\$ 435,369
Restricted for November 1, 2021	
Principal Due	\$ 110,000
Interest Due	\$ 147,022
<b>Total - Restricted Fund Balance:</b>	<b>\$ 692,391</b>

Product Type	Number of Units	FY 2021 Rate	FY 2022 Rate
Single Family 30' - 39'	186	N/A	N/A
Single Family 50' - 59'	192	N/A	\$ 922.84
Single Family 60' - 69'	128	N/A	\$ 1,079.62
Single Family 70' - 79'	83	N/A	\$ 1,165.79
Single Family 80' & up	11	N/A	\$ -
<b>LANDS TO BE ANNEXED</b>			
Single Family 50' - 59'	32	N/A	\$ 946.55
Single Family 60' - 69'	21	N/A	\$ 1,113.59
<b>Total:</b>	<b>653</b>		

**Esplanade Lake Club Community Development District**

**Debt Service Fund - Series 2019 A-2 Bonds - Budget**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calander)
Par Amount Issued:		\$ 7,465,000	Varies		
5/1/2022				\$ 107,600.00	
11/1/2022		\$ 110,000	3.250%	\$ 107,600.00	\$ 325,200.00
5/1/2023				\$ 105,812.50	
11/1/2023		\$ 110,000	3.250%	\$ 105,812.50	\$ 321,625.00
5/1/2024				\$ 104,025.00	
11/1/2024		\$ 115,000	3.250%	\$ 104,025.00	\$ 323,050.00
5/1/2025				\$ 102,156.25	
11/1/2025		\$ 120,000	3.250%	\$ 102,156.25	\$ 324,312.50
5/1/2026				\$ 100,206.25	
11/1/2026		\$ 120,000	3.625%	\$ 100,206.25	\$ 320,412.50
5/1/2027				\$ 98,031.25	
11/1/2027		\$ 125,000	3.625%	\$ 98,031.25	\$ 321,062.50
5/1/2028				\$ 95,765.63	
11/1/2028		\$ 130,000	3.625%	\$ 95,765.63	\$ 321,531.26
5/1/2029				\$ 93,409.38	
11/1/2029		\$ 135,000	3.625%	\$ 93,409.38	\$ 321,818.76
5/1/2030				\$ 90,962.50	
11/1/2030		\$ 140,000	3.625%	\$ 90,962.50	\$ 321,925.00
5/1/2031				\$ 88,425.00	
11/1/2031		\$ 145,000	4.000%	\$ 88,425.00	\$ 321,850.00
5/1/2032				\$ 85,525.00	
11/1/2032		\$ 150,000	4.000%	\$ 85,525.00	\$ 321,050.00
5/1/2033				\$ 82,525.00	
11/1/2033		\$ 155,000	4.000%	\$ 82,525.00	\$ 320,050.00
5/1/2034				\$ 79,425.00	
11/1/2034		\$ 165,000	4.000%	\$ 79,425.00	\$ 323,850.00
5/1/2035				\$ 76,125.00	
11/1/2035		\$ 170,000	4.000%	\$ 76,125.00	\$ 322,250.00
5/1/2036				\$ 72,725.00	
11/1/2036		\$ 175,000	4.000%	\$ 72,725.00	\$ 320,450.00
5/1/2037				\$ 69,225.00	
11/1/2037		\$ 185,000	4.000%	\$ 69,225.00	\$ 323,450.00
5/1/2038				\$ 65,525.00	
11/1/2038		\$ 190,000	4.000%	\$ 65,525.00	\$ 321,050.00
5/1/2039				\$ 61,725.00	
11/1/2039		\$ 200,000	4.000%	\$ 61,725.00	\$ 323,450.00
5/1/2040				\$ 57,725.00	
11/1/2040		\$ 205,000	4.000%	\$ 57,725.00	\$ 320,450.00
5/1/2041				\$ 53,625.00	
11/1/2041		\$ 215,000	4.125%	\$ 53,625.00	\$ 322,250.00
5/1/2042				\$ 49,190.63	
11/1/2042		\$ 225,000	4.125%	\$ 49,190.63	\$ 323,381.26
5/1/2043				\$ 45,550.00	
11/1/2043		\$ 235,000	4.125%	\$ 45,550.00	\$ 326,100.00

**Esplanade Lake Club Community Development District**

**Debt Service Fund - Series 2019 A-2 Bonds - Budget**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service (Calander)
5/1/2044				\$ 39,703.13	
11/1/2044		\$ 245,000	4.125%	\$ 39,703.13	\$ 324,406.26
5/1/2045				\$ 34,650.00	
11/1/2045		\$ 250,000	4.125%	\$ 34,650.00	\$ 319,300.00
5/1/2046				\$ 29,493.75	
11/1/2046		\$ 265,000	4.125%	\$ 29,493.75	\$ 323,987.50
5/1/2047				\$ 24,028.13	
11/1/2047		\$ 275,000	4.125%	\$ 24,028.13	\$ 323,056.26
5/1/2048				\$ 18,356.25	
11/1/2048		\$ 285,000	4.125%	\$ 18,356.25	\$ 321,712.50
5/1/2049				\$ 12,478.13	
11/1/2049		\$ 295,000	4.125%	\$ 12,478.13	\$ 319,956.26
5/1/2050				\$ 6,393.75	
11/1/2050		\$ 310,000	4.125%	\$ 6,393.75	\$ 322,787.50



## RESOLUTION 2022-9

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT DIRECTING THE CHAIRMAN AND DISTRICT STAFF TO REQUEST THE PASSAGE OF AN ORDINANCE BY LEE COUNTY, FLORIDA, AMENDING THE DISTRICT'S BOUNDARIES, AND AUTHORIZING SUCH OTHER ACTIONS AS ARE NECESSARY IN FURTHERANCE OF THAT PROCESS; AUTHORIZING A FUNDING AGREEMENT; AND PROVIDING AN EFFECTIVE DATE.**

### RECITALS

**WHEREAS**, the Esplanade Lake Club Community Development District ("**District**") is a unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes* ("**Uniform Act**"), and Lee County Ordinance No. 18-21, as amended by Ordinance No. 20-10 (collectively the "**Ordinance**"); and

**WHEREAS**, pursuant to the Uniform Act, the District is authorized to construct, acquire, and maintain infrastructure improvements and services including, but not limited to, roadways, stormwater management, utilities (water & sewer), offsite improvements, landscaping/lighting, and other infrastructure; and

**WHEREAS**, the District presently consists of approximately 797.08 acres, more or less, as more fully described in the Ordinance; and

**WHEREAS**, the District desires to amend its boundaries to add certain lands ("**Boundary Amendment**"), as described in the attached **Exhibit A** ("**Affected Parcels**"), resulting in an amended boundary, as shown in **Exhibit B**; and

**WHEREAS**, the Boundary Amendment is in the best interest of the District, and the area of land within the amended boundaries of the District will continue to be of sufficient size, sufficiently compact, and sufficiently contiguous to be developable as one functionally related community; and

**WHEREAS**, the Boundary Amendment of the District's boundaries will allow the District to continue to be the best alternative available for delivering community development services and facilities to the lands within the District, as amended; and

**WHEREAS**, Boundary Amendment is not inconsistent with either the State or local comprehensive plan and will not be incompatible with the capacity and uses of existing local and regional community development services and facilities; and

**WHEREAS**, the area of land that will lie in the amended boundaries of the District will continue to be amenable to separate special district government; and

**WHEREAS**, in order to seek a Boundary Amendment ordinance pursuant to Chapter 190, *Florida Statutes*, the District desires to authorize District staff, including but not limited to legal, engineering, and managerial staff, to provide such services as are necessary throughout the pendency of the process; and

**WHEREAS**, the retention of any necessary consultants and the work to be performed by District staff may require the expenditure of certain fees, costs, and other expenses by the District as authorized by the District’s Board of Supervisors (“**Board**”); and

**WHEREAS**, the Developer has agreed to provide sufficient funds to the District to reimburse the District for any expenditures including, but not limited to, legal, engineering and other consultant fees, filing fees, administrative, and other expenses, if any; and

**WHEREAS**, the District hereby desires to request a Boundary Amendment in accordance with Chapter 190, *Florida Statutes*, by taking such actions as are necessary in furtherance of the same.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF  
THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT:**

**1. RECITALS.** The recitals as stated above are true and correct and by this reference are incorporated into and form a material part of this Resolution.

**2. AUTHORIZATION FOR BOUNDARY AMENDMENT.** Pursuant to Chapter 190, *Florida Statutes*, the Board hereby authorizes the Chairman and District Staff to proceed in an expeditious manner with the preparation and filing of any documentation with Lee County, Florida, as necessary to seek the amendment of the District’s boundaries and to add those lands depicted in **Exhibit A**. The Board further authorizes the prosecution of the procedural requirements detailed in Chapter 190, *Florida Statutes*, for the Boundary Amendment.

**3. AUTHORIZATION FOR AGENTS.** The Board hereby authorizes the District Chairman, District Manager and District Counsel to act as agents of the District with regard to any and all matters pertaining to the petition to Lee County, Florida, to amend the boundaries of the District. District Staff, in consultation with the District Chairman, is further authorized to revise **Exhibits A and B** in order to address any further boundary adjustments as may be identified by the District Engineer. The District Manager shall ensure that the final versions of **Exhibits A and B** as confirmed by the Chairman is attached hereto.

**4. FUNDING AGREEMENT.** The funding agreement attached hereto as **Exhibit C** is hereby authorized and approved, and the execution of such funding agreement is a necessary prerequisite to the other authorizations set forth herein.

**5. EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

**PASSED AND ADOPTED** this 19th day of July 2022.

ATTEST:

**ESPLANADE LAKE CLUB COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Charles Cook, Chairman, Board of Supervisors

**EXHIBIT A**

**Legal Description of Affected Parcels**

**[TO BE PROVIDED]**

**EXHIBIT B**

**Legal Description of Amended Boundaries**

**[TO BE PROVIDED]**

**EXHIBIT C**

**Funding Agreement**

## BOUNDARY AMENDMENT FUNDING AGREEMENT

This Agreement is made and entered into this 19<sup>th</sup> day of July, 2022, by and between:

**ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and located in Lee County, Florida whose address is 2301 Northeast 37<sup>th</sup> Street, Fort Lauderdale, Florida 33308 ("**District**"); and

**TAYLOR MORRISON OF FLORIDA, INC.**, a landowner in the District with a mailing address of 551 North Cattlemen Road, Suite 200, Sarasota, Florida 34232 ("**Landowner**").

### RECITALS

**WHEREAS**, the District was established pursuant to Chapter 190, *Florida Statutes* ("**Act**") and by Ordinance No. 18-21, as amended by Ordinance 2020-10, adopted by the Board of County Commissioners for Lee County, Florida, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure ("**Ordinance**"); and

**WHEREAS**, pursuant to the Act, the District is authorized to construct, acquire, and maintain infrastructure improvements and services; and

**WHEREAS**, the District presently consists of approximately 797.08 acres of land; and

**WHEREAS**, the District desires to amend its boundaries ("**Boundary Amendment**") to add certain lands to the District's boundaries, of which Landowner is the sole landowner; and

**WHEREAS**, pursuant to Resolution 2022-9, the District has authorized the Boundary Amendment, and, in consideration, the Landowner has agreed to fund all managerial, engineering, legal and other fees and costs that the District incurs in connection with the Boundary Amendment ("**Amendment Expenses**"); and

**NOW, THEREFORE**, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. **PROVISION OF FUNDS.** The Landowner agrees to make available to the District such monies as are necessary to fund the Amendment Expenses and enable the District to affect the Boundary Amendment. The Landowner will make such funds available on a monthly basis, within thirty (30) days of a written request by the District. The District Manager shall require consultants to provide invoices for the Amendment Expenses separate from other services provided to the District.

2. **DISTRICT USE OF FUNDS.** The District agrees to use the Amendment Expenses solely for the Boundary Amendment. The District agrees to use its good faith best efforts to proceed in an expeditious manner to affect the Boundary Amendment. The District shall not have any obligation to reimburse or repay the Landowner for funds made available to the District under this Agreement.

3. **DEFAULT.** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of actual damages (but not consequential, special or punitive damages), injunctive relief and/or specific performance.

4. **ENFORCEMENT OF AGREEMENT.** In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' and paralegals' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

5. **AGREEMENT.** This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement.

6. **AMENDMENTS.** Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing that is executed by both of the parties hereto.

7. **AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of all parties to this Agreement, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.

8. **NOTICES.** All notices, requests, consents and other communications under this Agreement ("**Notices**") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the parties, at the addresses set forth above. Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth in this Agreement. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the parties may deliver Notice on behalf of the parties. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addresses of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addresses set forth in this Agreement.

9. **THIRD PARTY BENEFICIARIES.** This Agreement is solely for the benefit of the formal parties to this Agreement and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties to this Agreement any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the parties to this Agreement and their respective representatives, successors, and assigns.

10. **ASSIGNMENT.** Neither party may assign this Agreement or any monies to become due hereunder without the prior written approval of the other party.

11. **CONTROLLING LAW.** This Agreement and the provisions contained herein shall be construed, interpreted, and controlled according to the laws of the State of Florida.

12. **TERMINATION.** Either party may terminate this Agreement upon a breach by the other party, notice of which breach shall be provided to all parties at the addresses noted above, and only after the breaching party is provided fifteen (15) calendar day's period to cure said breach.

13. **PUBLIC RECORDS.** Landowner understands and agrees that all documents of any kind provided to the District or to District Staff in connection with the work contemplated under this Agreement may be public records and will be treated as such in accord with Florida law.

14. **ARM'S LENGTH TRANSACTION.** This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen, and selected the language, and doubtful language will not be interpreted or construed against any party.

15. **SOVEREIGN IMMUNITY.** Landowner agrees that nothing in this Agreement shall constitute or be construed as a waiver of the District's limitations on liability contained in Section 768.28, Florida Statutes, or other statutes or law.

16. **HEADINGS FOR CONVENIENCE ONLY.** The descriptive headings in this Agreement are for convenience only and shall not control nor affect the meaning or construction of any of the provisions of this Agreement.

17. **COUNTERPARTS.** This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute but one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

18. **EFFECTIVE DATE.** The Agreement shall be effective after execution by both parties to this Agreement and shall remain in effect unless terminated by either of the parties.

[SIGNATURES TO FOLLOW ON NEXT PAGE]



**IN WITNESS WHEREOF**, the parties execute this Agreement the day and year first written above.

**ESPLANADE LAKE CLUB COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Name: Charles Cook  
Title: Chairman

**TAYLOR MORRISON OF FLORIDA, INC.**

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_



## Memorandum

Date: May 1, 2022  
To: James P. Ward- District Manager  
Through: Bruce Bernard – Field Manager  
From: Richard Freeman – Inspector  
Subject: Esplanade Lakes – April 2021 Report  
CGA Project # 20-3967

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### Landscaping

Sunnygrove Landscaping mowed and hard edged on Center Place Blvd., April 4th, 11th, 18th, and 25th. The groundcover beds were weeded on the 4th and 18<sup>th</sup> of April and irrigation wet checks were performed March 4<sup>th</sup> and 25<sup>th</sup>. Trimming of hedge materials was performed on April 11<sup>th</sup> and 25<sup>th</sup>. Annuals have been planted and SunnyGrove was asked to level out the beds were the annuals are located and look into replacing some of the Gold Mounds in the middle median on Center Place Blvd. Eagle Key was mowed April 5<sup>th</sup> and In addition Sunny Grove was asked to provide the CDD with a proposal to replace 16 dead Sable Palms on Eagle Key.

### Lake Maintenance

Solitude Lake Management sprayed for invasive plant species in the wetland preserves the first week of April. Contractor also treated lake banks for torpedo grasses and removed debris from lakes shorelines the first and third week of April.

Civil Engineering/Roadway  
& Highway Design  
Coastal Engineering  
Code Enforcement  
Construction Engineering  
& Inspection (CEI)  
Construction Services  
Contract Government  
Services  
Data Technologies &  
Development  
Electrical Engineering  
Emergency Management  
Engineering  
Environmental Services  
Facilities Management  
Geographic Information  
Systems (GIS)  
Indoor Air Quality  
Land Development  
Landscape Architecture  
Municipal Engineering  
Planning  
Redevelopment  
Surveying & Mapping  
Traffic Engineering  
Transportation Planning  
Urban Design  
Water/Wastewater  
Treatment Facilities  
Website Development/  
Computer Graphics

#### **GSA Contract Holder**

1800 Eller Drive  
Suite 600  
Fort Lauderdale, FL  
33316  
954.921.7781 phone  
954.921.8807 fax



## Memorandum

Date: June 1, 2022  
To: James P. Ward- District Manager  
Through: Bruce Bernard – Field Manager  
From: Richard Freeman – Inspector  
Subject: Esplanade Lakes – May 2022 Report  
CGA Project # 20-3967

---

### Landscaping

Sunnygrove Landscaping mowed and hard edged on Center Place Blvd., May 4th, 11th, 18th, and 26th. The groundcover beds were weeded on the 4th and 18<sup>th</sup> of May and irrigation wet checks were performed May 4<sup>th</sup> and 26<sup>th</sup>. Trimming of hedge materials was performed on May 11<sup>th</sup> and 26<sup>th</sup> Sunnygrove identified the Gold Mounds needing replacement and will be providing a proposal early next week. Eagle Key was mowed May 4<sup>th</sup> and in addition the CDD is still working with Sunny Grove to provide us with a proposal to replace 16 dead Sable Palms on Eagle Key, the CDD was told we will have it by next week.

### Lake Maintenance

Solitude Lake Management sprayed for invasive plant species in the wetland preserves the first week of May. Contractor also treated lake banks for torpedo grasses and removed debris from lakes shorelines the first and third week of May.

Civil Engineering/Roadway  
& Highway Design  
Coastal Engineering  
Code Enforcement  
Construction Engineering  
& Inspection (CEI)  
Construction Services  
Contract Government  
Services  
Data Technologies &  
Development  
Electrical Engineering  
Emergency Management  
Engineering  
Environmental Services  
Facilities Management  
Geographic Information  
Systems (GIS)  
Indoor Air Quality  
Land Development  
Landscape Architecture  
Municipal Engineering  
Planning  
Redevelopment  
Surveying & Mapping  
Traffic Engineering  
Transportation Planning  
Urban Design  
Water/Wastewater  
Treatment Facilities  
Website Development/  
Computer Graphics

#### **GSA Contract Holder**

1800 Eller Drive  
Suite 600  
Fort Lauderdale, FL  
33316  
954.921.7781 phone  
954.921.8807 fax



## Memorandum

Date: July 1, 2022  
To: James P. Ward- District Manager  
Through: Bruce Bernard – Field Manager  
From: Richard Freeman – Inspector  
Subject: Esplanade Lakes – June 2022 Report  
CGA Project # 20-3967

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### Landscaping

Sunnygrove Landscaping mowed and hard edged on Center Place Blvd., June 2nd, 7th, 14th, and 27th. The groundcover beds were weeded on the 2nd and 14<sup>th</sup> of June and irrigation wet checks were performed June 2<sup>nd</sup> and 27<sup>th</sup>. Trimming of hedge materials was performed on June 7<sup>th</sup> and 27<sup>th</sup> Sunnygrove provided a proposal to replace gold mounds and other shrubs in need of replacement. Sunnygrove is revising the proposal to meet the CDD needs and will resubmit by the end of the month. Eagle Key was mowed June 4<sup>th</sup> and in addition the CDD has received the proposal to replace dead Sable Palms on Eagle Key, we are currently waiting on further instructions.

### Lake Maintenance

Solitude Lake Management sprayed for invasive plant species in the wetland preserves the first week of June. Contractor also treated lake banks for torpedo grasses and removed debris from lakes shorelines the first and third week of June.

Civil Engineering/Roadway  
& Highway Design  
Coastal Engineering  
Code Enforcement  
Construction Engineering  
& Inspection (CEI)  
Construction Services  
Contract Government  
Services  
Data Technologies &  
Development  
Electrical Engineering  
Emergency Management  
Engineering  
Environmental Services  
Facilities Management  
Geographic Information  
Systems (GIS)  
Indoor Air Quality  
Land Development  
Landscape Architecture  
Municipal Engineering  
Planning  
Redevelopment  
Surveying & Mapping  
Traffic Engineering  
Transportation Planning  
Urban Design  
Water/Wastewater  
Treatment Facilities  
Website Development/  
Computer Graphics

#### **GSA Contract Holder**

1800 Eller Drive  
Suite 600  
Fort Lauderdale, FL  
33316  
954.921.7781 phone  
954.921.8807 fax

# ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - MAY 2022

FISCAL YEAR 2022

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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 May 31, 2022**

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	\$ 447,654	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 447,654
Debt Service Fund									
Interest Account		0	0	-	-	-	-	-	0
Sinking Account	-	-	-	-	-	-	-	-	-
Reserve Account	-	432,147	162,600	-	-	-	-	-	594,747
Revenue	-	621,366	0	-	-	-	-	-	621,366
Prepayment Account	-	-	124,369	-	-	-	-	-	124,369
General Redemption Account	-	-	-	-	-	-	-	-	-
Capitalized Interest	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-
Construction	-	-	-	160,747	6,757,639	-	-	-	6,918,386
Cost of Issuance	-	-	-	-	-	-	-	-	-
<b>Due from Other Funds</b>									
General Fund	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	1,340,483	-	-	1,340,483
Amount to be Provided by Debt Service Funds	-	-	-	-	-	18,669,517	-	-	18,669,517
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 447,654</b>	<b>\$ 1,053,513</b>	<b>\$ 286,970</b>	<b>\$ 160,747</b>	<b>\$ 6,757,639</b>	<b>\$ 20,010,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,716,523</b>

**Esplanade Lake Club Community Development District  
Balance Sheet  
for the Period Ending May 31, 2022**

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						\$14,565,000			14,565,000	
Long Term - Series 2019A-2	-	-	-	-	-	\$5,055,000	-	-	5,055,000	
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-		-	-		-
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,620,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,620,000</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, 2021 (Audited)	-	1,051,800	783,764	(10,567)	6,772,717	-	-	-	-	8,597,714
Results from Current Operations	-	1,713	(496,795)	20	230	-	-	-	-	(494,832)
<b>Unassigned</b>										
Beginning: October 1, 2021 (Audited)	265,884	-	-	-	-	-	-	-	-	265,884
Results from Current Operations	181,771	-	-	-	-	-	-	-	-	181,771
<b>Total Fund Equity and Other Credits</b>	<b>\$ 447,654</b>	<b>\$ 1,053,513</b>	<b>\$ 286,970</b>	<b>\$ 160,747</b>	<b>\$ 6,757,639</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,706,523</b>	
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 447,654</b>	<b>\$ 1,053,513</b>	<b>\$ 286,970</b>	<b>\$ 160,747</b>	<b>\$ 6,757,639</b>	<b>\$ 19,620,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,326,523</b>	

Prepared by:

**JPWARD and Associates, LLC**

Unaudited



**Esplanade Lake Club Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through May 31, 2022**

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 150,000	0%
<b>Interest</b>											
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>											
Special Assessments - On-Roll	84	13,651	183,245	183,545	14,442	624	5,075	-	400,666	\$ 345,025	116%
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>\$ 84</b>	<b>\$ 13,651</b>	<b>\$ 183,245</b>	<b>\$ 183,545</b>	<b>\$ 14,442</b>	<b>\$ 624</b>	<b>\$ 5,075</b>	<b>\$ -</b>	<b>400,666</b>	<b>\$ 495,025</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>											
<b>Executive</b>											
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	26,667	40,000	67%
<b>Financial and Administrative</b>											
Audit Services	-	-	-	-	-	4,100	-	-	4,100	5,000	82%
Accounting Services	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	10,667	16,000	67%
Assessment Roll Services	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	10,667	16,000	67%
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	500	0%
<b>Other Contractual Services</b>											
Legal Advertising	290	-	290	-	-	-	-	-	580	5,000	12%
Trustee Services	-	-	-	-	2,956	-	4,031	-	6,988	8,250	85%
Dissemination Agent Services	917	417	917	417	417	417	417	417	4,333	5,000	87%
Bond Amortization Schedules	-	-	-	-	-	-	500	-	500	-	N/A
Property Appraiser Fees	-	274	-	-	-	-	-	-	274	-	N/A
Bank Service Fees	-	-	-	-	-	-	-	-	-	350	0%
<b>Communications &amp; Freight Services</b>											
Postage, Freight & Messenger	9	32	22	-	11	11	30	-	116	750	15%
<b>Computer Services - Website Development</b>											
	-	-	-	-	-	-	-	-	-	1,500	0%
<b>Insurance</b>											
	5,570	-	-	-	-	-	-	-	5,570	5,200	107%

Prepared by:

**JPWARD and Associates, LLC**

Unaudited

**Esplanade Lake Club Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through May 31, 2022**

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
<b>Printing &amp; Binding</b>	-	-	194	-	-	-	-	-	194	100	194%
<b>Subscription &amp; Memberships</b>	175	-	-	-	-	-	-	-	175	175	100%
<b>Legal Services</b>											
Legal - General Counsel	-	83	1,088	-	-	275	748	38	2,230	15,000	15%
Legal - Series 2019 Bonds	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	-	-	N/A
<b>Other General Government Services</b>											
Engineering Services	-	-	-	-	-	-	-	-	-	7,500	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	N/A
<b>Stormwater Management Services</b>											
Professional - Management	-	2,917	2,917	-	2,917	5,833	2,917	2,917	20,417	35,000	58%
Field Operations											
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	-	N/A
Utility Services	-	-	-	-	-	-	-	-	-	-	N/A
Electric	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance											
Lake System											
Aquatic Weed Control	-	2,207	-	-	4,842	4,414	220	2,723	14,407	59,200	24%
Lake Bank Maintenance	-	5,415	6,769	-	5,415	16,245	5,415	-	39,259	150,000	26%
Slope Survey Monitoring	-	-	-	-	-	-	-	-	-	5,000	0%
Water Quality Reporting/Testing	-	-	4,660	-	-	-	-	4,660	9,320	15,000	62%
Capital Outlay											
Aeration Systems	-	-	-	-	-	-	-	-	-	-	N/A
Littoral Shelf Plantings	-	-	-	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies - OVERALL	-	-	-	-	-	-	-	-	-	12,000	0%
<b>Landscaping</b>											
Repairs & Maintenance	9,710	-	22,077	-	6,710	13,420	10,517	-	62,434	92,500	67%

**Esplanade Lake Club Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through May 31, 2022**

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
<b>Reserves</b>											
Operational Reserve (Future Years)	-	-	-	-	-	-	-	-	-	-	N/A
<b>Other Fees and Charges</b>	-	-	-	-	-	-	-	-	-	-	N/A
Discounts/Collection Fees							-	-	-	-	
<b>Sub-Total:</b>	<b>22,671</b>	<b>17,344</b>	<b>44,932</b>	<b>6,417</b>	<b>29,268</b>	<b>50,715</b>	<b>30,795</b>	<b>16,754</b>	<b>218,895</b>	<b>495,025</b>	44%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 22,671</b>	<b>\$ 17,344</b>	<b>\$ 44,932</b>	<b>\$ 6,417</b>	<b>\$ 29,268</b>	<b>\$ 50,715</b>	<b>\$ 30,795</b>	<b>\$ 16,754</b>	<b>\$ 218,895</b>	<b>\$ 495,025</b>	44%
Net Increase/ (Decrease) in Fund Balance	(22,587)	(3,693)	138,313	177,128	(14,826)	(50,091)	(25,720)	(16,754)	181,771	(150,000)	
Fund Balance - Beginning	265,884	243,297	239,604	377,917	555,045	540,219	490,128	464,409	265,884	-	
<b>Fund Balance - Ending</b>	<b>\$ 243,297</b>	<b>\$ 239,604</b>	<b>\$ 377,917</b>	<b>\$ 555,045</b>	<b>\$ 540,219</b>	<b>\$ 490,128</b>	<b>\$ 464,409</b>	<b>\$ 447,654</b>	<b>447,654</b>	<b>\$ (150,000)</b>	

**Esplanade Lake Club Community Development District**  
**Debt Service Fund - Series 2019A-1**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through May 31, 2022**

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>											
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>											
Interest Account	-	-	-	-	-	-	-	0	0		N/A
Sinking Fund	-	-	-	-	-	-	-	-	-		N/A
Reserve Account	2	2	2	2	2	2	2	2	14		N/A
Prepayment Account	-	-	-	-	-	-	-	-	-		N/A
Revenue Account	2	2	0	0	1	2	4	3	15		N/A
Capitalized Interest	-	-	-	-	-	-	-	-	-		N/A
<b>Special Assessment Revenue</b>											
Special Assessments - On-Roll	180	29,195	391,912	392,553	30,888	1,335	10,854	-	856,916	737,771	116%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	72,494	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>\$ 184</b>	<b>\$ 29,200</b>	<b>\$ 391,914</b>	<b>\$ 392,555</b>	<b>\$ 30,891</b>	<b>\$ 1,339</b>	<b>\$ 10,859</b>	<b>\$ 5</b>	<b>856,946</b>	<b>\$ 810,265</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>											
<b>Debt Service</b>											
Principal Debt Service - Mandatory	-	275,000	-	-	-	-	-	-	275,000	\$ 275,000	100%
Principal Debt Service - Early Redemptions	-	-	-	-	-	-	-	-	-	\$ -	N/A
Interest Expense	-	292,344	-	-	-	-	-	287,875	580,219	\$ 580,219	N/A
<b>Operating Transfers Out (To Other Funds)</b>	2	2	2	2	2	2	2	2	14	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ 2</b>	<b>\$ 567,346</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 287,877</b>	<b>855,233</b>	<b>\$ 855,219</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	182	(538,146)	391,912	392,553	30,889	1,337	10,857	(287,871)	1,713	(44,954)	
Fund Balance - Beginning	1,051,800	1,051,982	513,836	905,748	1,298,301	1,329,190	1,330,527	1,341,385	1,051,800	-	
<b>Fund Balance - Ending</b>	<b>\$ 1,051,982</b>	<b>\$ 513,836</b>	<b>\$ 905,748</b>	<b>\$ 1,298,301</b>	<b>\$ 1,329,190</b>	<b>\$ 1,330,527</b>	<b>\$ 1,341,385</b>	<b>\$ 1,053,513</b>	<b>1,053,513</b>	<b>\$ (44,954)</b>	

**Esplanade Lake Club Community Development District**  
**Debt Service Fund - Series 2019A-2**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through May 31, 2022**

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>											
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>											
Interest Account	-	-	-	-	-	-	-	0	0	-	N/A
Sinking Fund	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	1	1	1	1	1	1	1	1	6	-	N/A
Prepayment Account	1	1	1	2	2	0	1	2	11	-	N/A
Revenue Account	1	1	0	0	0	-	-	0	3	-	N/A
Capitalized Interest	-	-	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>											
Special Assessments - On-Roll	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off-Roll	-	18,704	-	3,943	-	-	-	-	22,646	431,769	N/A
Special Assessments - Prepayment 2019A-2	-	368,984	137,486	-	272,868	102,919	107,600	120,778	1,110,635	-	N/A
<b>Intragovernmental Transfers In</b>	-	-	-	-	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>											
Debt Proceeds Series 2019A-2	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 3</b>	<b>\$ 387,691</b>	<b>\$ 137,488</b>	<b>\$ 3,945</b>	<b>\$ 272,871</b>	<b>\$ 102,920</b>	<b>\$ 107,602</b>	<b>\$ 120,781</b>	<b>1,133,300</b>	<b>\$ 431,769</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>											
<b>Debt Service</b>											
Principal Debt Service - Mandatory	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	140,000	\$ 140,000	N/A
Principal Debt Service - Early Redemptions	\$ -	\$ 325,000	\$ -	\$ -	\$ 535,000	\$ -	\$ -	\$ 390,000	1,250,000	\$ -	N/A
Interest Expense	\$ -	\$ 127,125	\$ -	\$ -	\$ 5,364	\$ -	\$ -	\$ 107,600	240,089	\$ 291,769	N/A
<b>Operating Transfers Out (To Other Funds)</b>	\$ 1	1	1	1	1	1	1	1	6	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ 1</b>	<b>\$ 592,126</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 540,365</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 497,601</b>	<b>1,630,095</b>	<b>\$ 431,769</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	2	(204,435)	137,487	3,945	(267,494)	102,919	107,601	(376,820)	(496,795)	-	
Fund Balance - Beginning	783,764	783,767	579,332	716,818	720,763	453,269	556,188	663,789	783,764	-	
<b>Fund Balance - Ending</b>	<b>\$ 783,767</b>	<b>\$ 579,332</b>	<b>\$ 716,818</b>	<b>\$ 720,763</b>	<b>\$ 453,269</b>	<b>\$ 556,188</b>	<b>\$ 663,789</b>	<b>\$ 286,970</b>	<b>286,970</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 May 31, 2022**

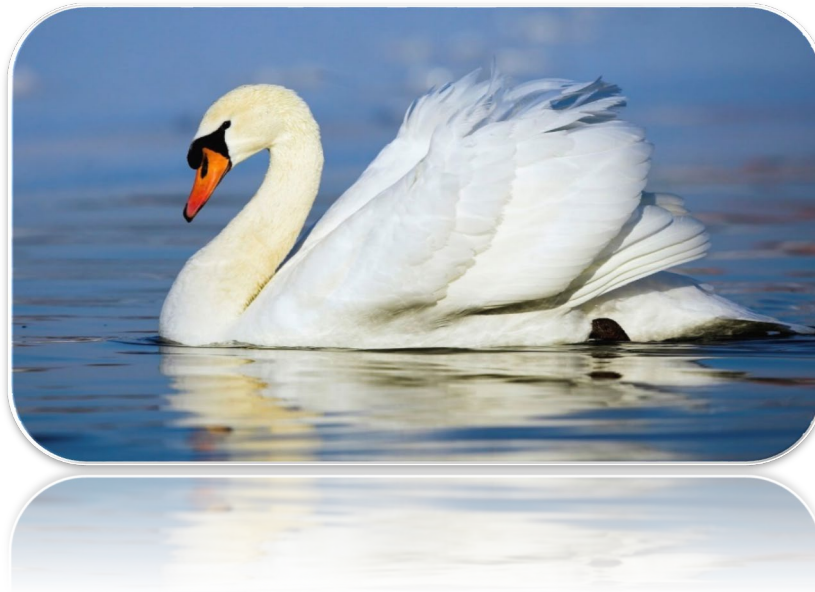
Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
<b>Interest Income</b>										
Construction Account	1	1	1	1	1	1	1	1	5	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-
<b>Debt Proceeds</b>										
Debt Proceeds Series 2019A-1	-	-	-	-	-	-	-	-	-	-
<b>Operating Transfers In (From Other Funds)</b>	2	2	2	2	2	2	2	2	14	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 2</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ 20</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	-	-	-	-	-	-	-	-	\$ -	\$ -
Stormwater Mgmt-Construction	-	-	-	-	-	-	-	-	\$ -	\$ -
Engineering Services	-	-	-	-	-	-	-	-	\$ -	\$ -
Other Physical Environment	-	-	-	-	-	-	-	-	\$ -	\$ -
Road Improvements	-	-	-	-	-	-	-	-	\$ -	\$ -
<b>Underwriters Discount</b>										
Series 2019A-1	-	-	-	-	-	-	-	-	\$ -	\$ -
<b>Cost of Issuance</b>										
Series 2019A-1	-	-	-	-	-	-	-	-	\$ -	\$ -
<b>Operating Transfers Out (To Other Funds)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Increase/ (Decrease) in Fund Balance</b>	<b>\$ 2</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ 20</b>	<b>\$ -</b>
Fund Balance - Beginning	\$ (10,567)	\$ (10,565)	\$ (10,562)	\$ (10,560)	\$ (10,557)	\$ (10,555)	\$ (10,552)	\$ (10,550)	(10,567)	-
<b>Fund Balance - Ending</b>	<b>\$ (10,565)</b>	<b>\$ (10,562)</b>	<b>\$ (10,560)</b>	<b>\$ (10,557)</b>	<b>\$ (10,555)</b>	<b>\$ (10,552)</b>	<b>\$ (10,550)</b>	<b>\$ (10,547)</b>	<b>\$ (10,547)</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 May 31, 2022**

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget
<b>Revenue and Other Sources</b>										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>										
Construction Account	28	29	28	29	29	26	29	28	224	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-
<b>Debt Proceeds</b>										
Debt Proceeds Series 2019A-2	-	-	-	-	-	-	-	-	-	-
<b>Operating Transfers In (From Other Funds)</b>	1	1	1	1	1	1	1	1	6	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 29</b>	<b>\$ 30</b>	<b>\$ 29</b>	<b>\$ 29</b>	<b>\$ 29</b>	<b>\$ 27</b>	<b>\$ 29</b>	<b>\$ 28</b>	<b>\$ 230</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	-	-	-	-	-	-	-	-	\$ -	\$ -
Stormwater Mgmt-Construction	-	-	-	-	-	-	-	-	\$ -	\$ -
Engineering Services	-	-	-	-	-	-	-	-	\$ -	\$ -
Other Physical Environment	-	-	-	-	-	-	-	-	\$ -	\$ -
Road Improvements	-	-	-	-	-	-	-	-	\$ -	\$ -
<b>Underwriters Discount</b>										
Series 2019A-2	-	-	-	-	-	-	-	-	\$ -	\$ -
<b>Cost of Issuance</b>										
Series 2019A-2	-	-	-	-	-	-	-	-	\$ -	\$ -
<b>Operating Transfers Out (To Other Funds)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Increase/ (Decrease) in Fund Balance</b>	<b>\$ 29</b>	<b>\$ 30</b>	<b>\$ 29</b>	<b>\$ 29</b>	<b>\$ 29</b>	<b>\$ 27</b>	<b>\$ 29</b>	<b>\$ 28</b>	<b>\$ 230</b>	<b>-</b>
Fund Balance - Beginning	\$ 6,772,717	\$ 6,772,745	\$ 6,772,775	\$ 6,772,803	\$ 6,772,833	\$ 6,772,862	\$ 6,772,889	\$ 6,772,918	6,772,717	-
<b>Fund Balance - Ending</b>	<b>\$ 6,772,745</b>	<b>\$ 6,772,775</b>	<b>\$ 6,772,803</b>	<b>\$ 6,772,833</b>	<b>\$ 6,772,862</b>	<b>\$ 6,772,889</b>	<b>\$ 6,772,918</b>	<b>\$ 6,772,947</b>	<b>\$ 6,772,947</b>	<b>\$ -</b>

# ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - JUNE 2022

FISCAL YEAR 2022

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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 June 30, 2022**

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	\$ 391,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 391,018
Debt Service Fund								
Interest Account		0	0	-	-	-	-	0
Sinking Account	-	-	-	-	-	-	-	-
Reserve Account	-	432,147	150,569	-	-	-	-	582,716
Revenue	-	621,369	0	-	-	-	-	621,369
Prepayment Account	-	-	343,891	-	-	-	-	343,891
General Redemption Account	-	-	-	-	-	-	-	-
Capitalized Interest	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-
Construction	-	-	-	160,750	6,757,668	-	-	6,918,418
Cost of Issuance	-	-	-	-	-	-	-	-
<b>Due from Other Funds</b>								
General Fund	-	683	-	-	-	-	-	683
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	-	-	-	-	-	1,548,658	-	1,548,658
Amount to be Provided by Debt Service Funds	-	-	-	-	-	18,461,342	-	18,461,342
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 391,018</b>	<b>\$ 1,054,198</b>	<b>\$ 494,460</b>	<b>\$ 160,750</b>	<b>\$ 6,757,668</b>	<b>\$ 20,010,000</b>	<b>\$ -</b>	<b>\$ 28,868,094</b>

**Esplanade Lake Club Community Development District**  
**Balance Sheet**  
**for the Period Ending June 30, 2022**

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)	683	-	-	-	-	-	-	683	
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						\$14,565,000		14,565,000	
Long Term - Series 2019A-2	-	-	-	-	-	\$5,055,000	-	5,055,000	
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-		-	-	
<b>Total Liabilities</b>	<b>\$ 683</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,620,000</b>	<b>\$ -</b>	<b>\$ 19,620,683</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, 2021 (Audited)	-	1,051,800	783,764	(10,567)	6,772,717	-	-	8,597,714	
Results from Current Operations	-	2,398	(289,304)	22	259	-	-	(286,624)	
<b>Unassigned</b>									
Beginning: October 1, 2021 (Audited)	265,884	-	-	-	-	-	-	265,884	
Results from Current Operations	124,451	-	-	-	-	-	-	124,451	
<b>Total Fund Equity and Other Credits</b>	<b>\$ 390,335</b>	<b>\$ 1,054,198</b>	<b>\$ 494,460</b>	<b>\$ 160,750</b>	<b>\$ 6,757,668</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,857,411</b>	
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 391,018</b>	<b>\$ 1,054,198</b>	<b>\$ 494,460</b>	<b>\$ 160,750</b>	<b>\$ 6,757,668</b>	<b>\$ 19,620,000</b>	<b>\$ -</b>	<b>\$ 28,478,094</b>	

**Esplanade Lake Club Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through June 30, 2022**

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 150,000	0%
<b>Interest</b>												
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>												
Special Assessments - On-Roll	84	13,651	183,245	183,545	14,442	624	5,075	-	319	400,985	\$ 345,025	116%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Developer Contribution	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 84</b>	<b>\$ 13,651</b>	<b>\$ 183,245</b>	<b>\$ 183,545</b>	<b>\$ 14,442</b>	<b>\$ 624</b>	<b>\$ 5,075</b>	<b>\$ -</b>	<b>\$ 319</b>	<b>400,985</b>	<b>\$ 495,025</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>												
<b>Executive</b>												
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	30,000	40,000	75%
<b>Financial and Administrative</b>												
Audit Services	-	-	-	-	-	4,100	-	-	-	4,100	5,000	82%
Accounting Services	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	12,000	16,000	75%
Assessment Roll Services	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	12,000	16,000	75%
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	500	0%
<b>Other Contractual Services</b>												
Legal Advertising	290	-	290	-	-	-	-	-	-	580	5,000	12%
Trustee Services	-	-	-	-	2,956	-	4,031	-	-	6,988	8,250	85%
Dissemination Agent Services	917	417	917	417	417	417	417	417	417	4,750	5,000	95%
Bond Amortization Schedules	-	-	-	-	-	-	500	-	-	500	-	N/A
Property Appraiser Fees	-	274	-	-	-	-	-	-	-	274	-	N/A
Bank Service Fees	-	-	-	-	-	-	-	-	-	-	350	0%
<b>Communications &amp; Freight Services</b>												
Postage, Freight & Messenger	9	32	22	-	11	11	30	-	9	125	750	17%
<b>Computer Services - Website Development</b>												
Insurance	5,570	-	-	-	-	-	-	-	-	5,570	5,200	107%
Printing & Binding	-	-	194	-	-	-	-	-	-	194	100	194%
Subscription & Memberships	175	-	-	-	-	-	-	-	-	175	175	100%

Prepared by:

**JPWARD and Associates, LLC**

Unaudited

**Esplanade Lake Club Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through June 30, 2022**

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	-	83	1,088	-	-	275	748	38	-	2,230	15,000	15%
Legal - Series 2019 Bonds	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Other General Government Services</b>												
Engineering Services	-	-	-	-	-	-	-	-	-	-	7,500	0%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	15,000	15,000	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Stormwater Management Services</b>												
Professional - Management	-	2,917	2,917	-	2,917	5,833	2,917	2,917	2,917	23,333	35,000	67%
Field Operations												
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	-	-	N/A
Utility Services	-	-	-	-	-	-	-	-	-	-	-	N/A
Electric	-	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance												
Lake System												
Aquatic Weed Control	-	2,207	-	-	4,842	4,414	220	2,723	9,046	23,453	59,200	40%
Lake Bank Maintenance	-	5,415	6,769	-	5,415	16,245	5,415	-	10,830	50,089	150,000	33%
Slope Survey Monitoring	-	-	-	-	-	-	-	-	-	-	5,000	0%
Water Quality Reporting/Testing	-	-	4,660	-	-	-	-	4,660	-	9,320	15,000	62%
Capital Outlay												
Aeration Systems	-	-	-	-	-	-	-	-	-	-	-	N/A
Littoral Shelf Plantings	-	-	-	-	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies - OVERALL	-	-	-	-	-	-	-	-	-	-	12,000	0%
<b>Landscaping</b>												
Repairs & Maintenance	9,710	-	22,077	-	6,710	13,420	10,517	-	13,420	75,854	92,500	82%
<b>Reserves</b>												
Operational Reserve (Future Years)	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Other Fees and Charges</b>												
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	N/A

Esplanade Lake Club Community Development District  
 General Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 Through June 30, 2022

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
<b>Sub-Total:</b>	22,671	17,344	44,932	6,417	29,268	50,715	30,795	16,754	57,639	276,534	495,025	56%
<b>Total Expenditures and Other Uses:</b>	<u>\$ 22,671</u>	<u>\$ 17,344</u>	<u>\$ 44,932</u>	<u>\$ 6,417</u>	<u>\$ 29,268</u>	<u>\$ 50,715</u>	<u>\$ 30,795</u>	<u>\$ 16,754</u>	<u>\$ 57,639</u>	<u>\$ 276,534</u>	<u>\$ 495,025</u>	56%
Net Increase/ (Decrease) in Fund Balance	(22,587)	(3,693)	138,313	177,128	(14,826)	(50,091)	(25,720)	(16,754)	(57,320)	124,451	(150,000)	
Fund Balance - Beginning	265,884	243,297	239,604	377,917	555,045	540,219	490,128	464,409	447,654	265,884	-	
<b>Fund Balance - Ending</b>	<u><b>\$ 243,297</b></u>	<u><b>\$ 239,604</b></u>	<u><b>\$ 377,917</b></u>	<u><b>\$ 555,045</b></u>	<u><b>\$ 540,219</b></u>	<u><b>\$ 490,128</b></u>	<u><b>\$ 464,409</b></u>	<u><b>\$ 447,654</b></u>	<u><b>\$ 390,335</b></u>	<u><b>390,335</b></u>	<u><b>\$ (150,000)</b></u>	

**Esplanade Lake Club Community Development District**  
**Debt Service Fund - Series 2019A-1**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through June 30, 2022**

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	-	-	-	-	-	-	-	0	0	0	-	N/A
Sinking Fund	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	2	2	2	2	2	2	2	2	2	16	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	2	2	0	0	1	2	4	3	3	18	-	N/A
Capitalized Interest	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>												
Special Assessments - On-Roll	180	29,195	391,912	392,553	30,888	1,335	10,854	-	683	857,599	737,771	116%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	72,494	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>\$ 184</b>	<b>\$ 29,200</b>	<b>\$ 391,914</b>	<b>\$ 392,555</b>	<b>\$ 30,891</b>	<b>\$ 1,339</b>	<b>\$ 10,859</b>	<b>\$ 5</b>	<b>\$ 687</b>	<b>857,633</b>	<b>\$ 810,265</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>												
<b>Debt Service</b>												
Principal Debt Service - Mandatory	-	275,000	-	-	-	-	-	-	-	275,000	\$ 275,000	100%
Principal Debt Service - Early Redemptions	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Interest Expense	-	292,344	-	-	-	-	-	287,875	-	580,219	\$ 580,219	N/A
Operating Transfers Out (To Other Funds)	2	2	2	2	2	2	2	2	2	16	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ 2</b>	<b>\$ 567,346</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 287,877</b>	<b>\$ 2</b>	<b>855,235</b>	<b>\$ 855,219</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	182	(538,146)	391,912	392,553	30,889	1,337	10,857	(287,871)	685	2,398	(44,954)	
Fund Balance - Beginning	1,051,800	1,051,982	513,836	905,748	1,298,301	1,329,190	1,330,527	1,341,385	1,053,513	1,051,800	-	
<b>Fund Balance - Ending</b>	<b>\$ 1,051,982</b>	<b>\$ 513,836</b>	<b>\$ 905,748</b>	<b>\$ 1,298,301</b>	<b>\$ 1,329,190</b>	<b>\$ 1,330,527</b>	<b>\$ 1,341,385</b>	<b>\$ 1,053,513</b>	<b>\$ 1,054,198</b>	<b>1,054,198</b>	<b>\$ (44,954)</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, 2022**

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	-	-	-	-	-	-	-	0	0	0	-	N/A
Sinking Fund	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	1	1	1	1	1	1	1	1	1	7	-	N/A
Prepayment Account	1	1	1	2	2	0	1	2	-	11	-	N/A
Revenue Account	1	1	0	0	0	-	-	0	-	3	-	N/A
Capitalized Interest	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>												
Special Assessments - On-Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off-Roll	-	18,704	-	3,943	-	-	-	-	-	22,646	431,769	N/A
Special Assessments - Prepayment 2019A-2	-	368,984	137,486	-	272,868	102,919	107,600	120,778	207,490	1,318,125	-	N/A
<b>Intragovernmental Transfers In</b>												
-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>												
Debt Proceeds Series 2019A-2	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 3</b>	<b>\$ 387,691</b>	<b>\$ 137,488</b>	<b>\$ 3,945</b>	<b>\$ 272,871</b>	<b>\$ 102,920</b>	<b>\$ 107,602</b>	<b>\$ 120,781</b>	<b>\$ 207,491</b>	<b>1,340,791</b>	<b>\$ 431,769</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>												
<b>Debt Service</b>												
Principal Debt Service - Mandatory	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	140,000	\$ 140,000	N/A
Principal Debt Service - Early Redemptions	\$ -	\$ 325,000	\$ -	\$ -	\$ 535,000	\$ -	\$ -	\$ 390,000	\$ -	1,250,000	\$ -	N/A
Interest Expense	\$ -	\$ 127,125	\$ -	\$ -	\$ 5,364	\$ -	\$ -	\$ 107,600	\$ -	240,089	\$ 291,769	N/A
Operating Transfers Out (To Other Funds)	\$ 1	1	1	1	1	1	1	1	1	7	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ 1</b>	<b>\$ 592,126</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 540,365</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 497,601</b>	<b>\$ 1</b>	<b>1,630,096</b>	<b>\$ 431,769</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	2	(204,435)	137,487	3,945	(267,494)	102,919	107,601	(376,820)	207,490	(289,304)	-	
Fund Balance - Beginning	783,764	783,767	579,332	716,818	720,763	453,269	556,188	663,789	286,970	783,764	-	
<b>Fund Balance - Ending</b>	<b>\$ 783,767</b>	<b>\$ 579,332</b>	<b>\$ 716,818</b>	<b>\$ 720,763</b>	<b>\$ 453,269</b>	<b>\$ 556,188</b>	<b>\$ 663,789</b>	<b>\$ 286,970</b>	<b>\$ 494,460</b>	<b>494,460</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, 2022**

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	1	1	1	1	1	1	6	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Proceeds</b>											
Debt Proceeds Series 2019A-1	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	2	2	2	2	2	2	2	2	2	16	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 2</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ 3</b>	<b>\$ 22</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	-	-	-	-	-	-	-	-	-	-	-
Stormwater Mgmt-Construction	-	-	-	-	-	-	-	-	-	-	-
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>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	\$ 2	\$ 3	\$ 2	\$ 3	\$ 3	\$ 2	\$ 3	\$ 2	\$ 3	\$ 22	-
Fund Balance - Beginning	\$ (10,567)	\$ (10,565)	\$ (10,562)	\$ (10,560)	\$ (10,557)	\$ (10,555)	\$ (10,552)	\$ (10,550)	\$ (10,547)	\$ (10,545)	\$ (10,545)
<b>Fund Balance - Ending</b>	<b>\$ (10,565)</b>	<b>\$ (10,562)</b>	<b>\$ (10,560)</b>	<b>\$ (10,557)</b>	<b>\$ (10,555)</b>	<b>\$ (10,552)</b>	<b>\$ (10,550)</b>	<b>\$ (10,547)</b>	<b>\$ (10,545)</b>	<b>\$ (10,545)</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, 2022

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	29	29	26	29	28	29	253	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Proceeds</b>											
Debt Proceeds Series 2019A-2	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	1	1	1	1	1	1	1	1	1	7	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 29</b>	<b>\$ 30</b>	<b>\$ 29</b>	<b>\$ 29</b>	<b>\$ 29</b>	<b>\$ 27</b>	<b>\$ 29</b>	<b>\$ 28</b>	<b>\$ 29</b>	<b>\$ 259</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	-	-	-	-	-	-	-	-	-	-	\$ -
Stormwater Mgmt-Construction	-	-	-	-	-	-	-	-	-	-	\$ -
Engineering Services	-	-	-	-	-	-	-	-	-	-	\$ -
Other Physical Environment	-	-	-	-	-	-	-	-	-	-	\$ -
Road Improvements	-	-	-	-	-	-	-	-	-	-	\$ -
<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>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Increase/ (Decrease) in Fund Balance	\$ 29	\$ 30	\$ 29	\$ 29	\$ 29	\$ 27	\$ 29	\$ 28	\$ 29	\$ 259	-
Fund Balance - Beginning	\$ 6,772,717	\$ 6,772,745	\$ 6,772,775	\$ 6,772,803	\$ 6,772,833	\$ 6,772,862	\$ 6,772,889	\$ 6,772,918	\$ 6,772,947	\$ 6,772,717	-
<b>Fund Balance - Ending</b>	<b>\$ 6,772,745</b>	<b>\$ 6,772,775</b>	<b>\$ 6,772,803</b>	<b>\$ 6,772,833</b>	<b>\$ 6,772,862</b>	<b>\$ 6,772,889</b>	<b>\$ 6,772,918</b>	<b>\$ 6,772,947</b>	<b>\$ 6,772,976</b>	<b>\$ 6,772,976</b>	<b>\$ -</b>