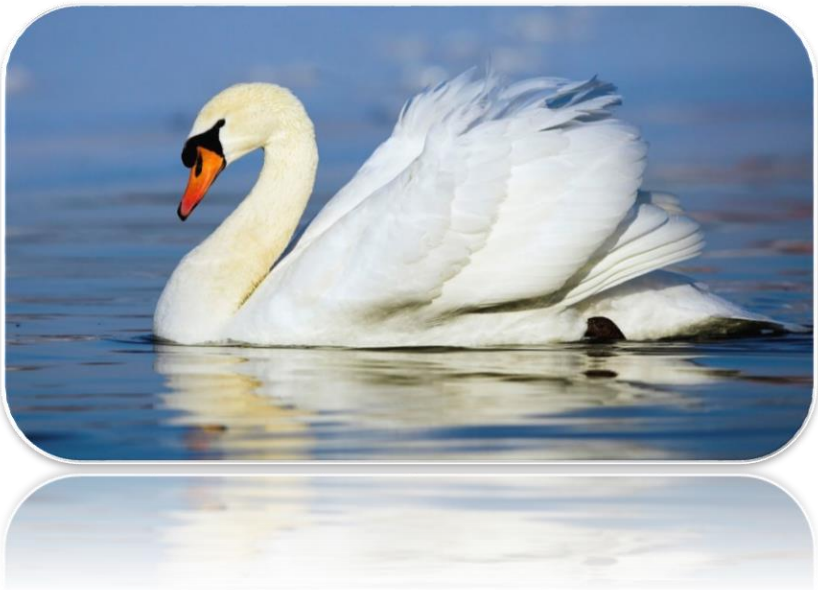
ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT



REGULAR MEETING AGENDA

JUNE 13, 2024

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 **E:** JimWard@JPWardAssociates.com

Esplanade Lake Club Community Development District

June 6, 2024

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 **Thursday, June 13, 2024**, at **11:00 A.M.** at the offices of **Atwell Engineering, 28100 Bonita Grande Drive, Suite 304, Bonita Springs, Florida 34135.**

The following Webex link and telephone number are provided to join/watch the meeting remotely:
https://districts.webex.com/districts/j.php?MTID=md0dcf538d4d6a539953ae1d7a87df81b
Access Code: **2348 633 9098,** Event password: **Jpward**

Phone: **408-418-9388** and enter the access code **2348 633 9098,** password: **Jpward** (**579274** from phones) to join the meeting.

Agenda

1. Call to Order & Roll Call.

2. Consideration of Minutes:
   I. April 25, 2024 – Meeting Minutes.

3. Consideration of **Resolution 2024-7,** a Resolution of the Board of Supervisors of the Esplanade Lake Club Community Development District Declaring Special Assessments upon the Expansion Parcel; Designating the nature and location of the Proposed Improvements; declaring the total estimated cost of the Improvements, The portion to be paid by Assessments, And the manner and timing in which the Assessments are to be paid; Designating the lands upon which the Assessments Shall Be Levied; Providing For An Assessment Plat And A Preliminary Assessment Roll; Addressing the setting of Public Hearings; Providing for publication of this Resolution; and addressing conflicts, severability and an effective date.

4. Consideration of **Resolution 2024-8**, a Resolution of the Board of Supervisors approving the Proposed Fiscal Year 2025 Budget and setting the Public Hearing on **Thursday**, **July 25, 2024,** at **11:00 A.M.** at the offices of **Atwell Engineering, 28100 Bonita Grande Drive, Suite 304, Bonita Springs, Florida 34135.**

5. Staff Reports.
   I. District Attorney.
   II. District Engineer.
   III. District Asset Manager.
      a) Operations Report May 2024.
      b) Operations Report June 2024.
   IV. District Manager.
      a) Supervisor of Elections Qualified Elector Report as of April 15, 2024.
      b) Florida Law changes to Form 1 Filings.
      c) ***Important Board Meeting Dates for Balance of Fiscal Year 2024.***
         1) Candidate Qualifying period: June 10 through June 14, 2024 (Seats 3 & 5).
         2) Public Hearings – Approval of Budget Fiscal Year 2025, July 25, 2024.
         3) Public Hearings – Initial Assessments: Annexed Land, July 25, 2024.
         4) Landowners Election – November 14, 2024 (Seat 4).
      d) Financial Statements for period ending April 30, 2024 (unaudited).
      e) Financial Statements for period ending May 31, 2024 (unaudited).

6. Supervisor's Requests and Audience Comments.

7. Adjournment

Staff Review

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

The second order of business is the consideration of the Minutes from the Esplanade Lake Club Board of Supervisors Regular Meeting held on April 25, 2024.

The third order of business is the. consideration of **Resolution 2024-7,** a Resolution of the Board of Supervisors of the Esplanade Lake Club Community Development District Declaring Special Assessments upon the Expansion Parcel; Designating the nature and location of the Proposed Improvements; declaring the total estimated cost of the Improvements, The portion to be paid by Assessments, And the manner and timing in which the Assessments are to be paid; Designating the lands upon which the Assessments Shall Be Levied; Providing For An Assessment Plat And A Preliminary Assessment Roll; Addressing the setting of Public Hearings; Providing for publication of this Resolution; and addressing conflicts, severability and an effective date.

The fourth order of business is the consideration of **Resolution 2024-8**, a Resolution of the Board of Supervisors of the Currents Community Development District that approves the Proposed Budget for Fiscal Year 2025 and sets the public hearing date, time, and location.

The District's enabling legislation requires the District Manager to submit a Proposed Budget to the Board by June 15th of each year for your review and approval. The approval of the budget is only intended to permit the District to move through the process towards adopting the budget at a Public Hearing

scheduled for Thursday, July 25, 2024, at 11:00 A.M. at the offices of Atwell Engineering, 28100 Bonita Grande Drive, Suite 304, Bonita Springs, Florida 34135.

The approval of the Budget does not bind the Board to any of the costs contained in the budget, any of the programs contained in the Budget and most importantly it does not bind the Board to the Assessment Rates for the general fund contemplated as a result of the preparation of the Budget.

The public hearing is scheduled for Thursday, July 25, 2024, at 11:00 A.M. at the offices of Atwell Engineering, 28100 Bonita Grande Drive, Suite 304, Bonita Springs, Florida 34135.

The fifth order of business are staff reports by the District Attorney, District Engineer, and District Asset Manager, including the Operations Reports. The District Manager will review important meeting dates for the remainder of the Fiscal Year, as well as the Unaudited Financial Statements for the periods ending April 30, 2024, and May 31, 2024.

The remainder of the agenda is general in nature and If you have any questions and/or comments before the meeting, please do not hesitate to contact me directly by phoning (954) 658-4900.

Sincerely,

Esplanade Lake Club Community Development District

James P. Ward
District Manager

<u>The Fiscal Year 2024 meeting schedule is as follows:</u>

June 13, 2024	July 25, 2024: Public Hearings
August 8, 2024	September 12, 2024

MINUTES OF MEETING
ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT

The Regular Meeting of the Board of Supervisors of the Esplanade Lake Club Community Development District was held on Thursday, April 25, 2024, at 11:00 A.M. at the offices of Atwell Engineering, 28100 Bonita Grande Drive, Suite 304, Bonita Springs, Florida 34135.

Present and constituting a quorum:

Charles Cook	Chairperson
Tommy Dean	Vice Chairperson
Rebekah Norton	Assistant Secretary
Valerie McChesney	Assistant Secretary
Felipe Gonzalez	Assistant Secretary

Also present were:

James P. Ward	District Manager
Wes Haber	District Attorney
Ben Steets	Grau and Associates

Audience:

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

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

FIRST ORDER OF BUSINESS **Call to Order/Roll Call**

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

SECOND ORDER OF BUSINESS **Consideration of Resignation**

Consideration of acceptance of a letter of resignation from Ms. Trisha Sing from Seat 2 [effective April 17, 2023] whose term is set to expire November 2026, and Mr. Brian Keller from Seat 5 [effective February 28, 2024] whose term is set to expire November 2024 of the Board of Supervisors of the Esplanade Lake Club Community Development District

I. Appointment of Individuals to fill Seat 2, whose term will expire November 2026, and Seat 5, whose term will expire November 2024
II. Oath(s) of Office
III. Guide to the Sunshine Law and Code of Ethics for Public Employees
IV. Form 1 – Statement of Financial Interests

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V. Form 8B - Conflict of interest for Taylor Morrison Board Members

Mr. Ward called for a motion to accept the resignations of Trisha Sing and Brian Keller into the record.

On MOTION made by Charles Cook, seconded by Rebekah Norton, and with all in favor, the resignations of Trisha Sing and Brian Keller were accepted.

Mr. Ward explained statute indicated the Board could appoint individuals to the vacated seats. He asked if the Board had appointees.

On MOTION made by Charles Cook, seconded by Rebekah Norton, and with all in favor, Tommy Dean was appointed to Seat 5 and Felipe Gonzales was appointed to Seat 2.

As a notary public Mr. Ward administered the Oath of Office to the newly appointed Members of the Board. He discussed filing Form 1 on the State Ethics website. He discussed the Sunshine Law and Code of Ethics asking the new Board Members to read these and contact himself or Mr. Wes Haber with any questions. He discussed violations of the Sunshine Law noting the most important thing to remember was not to discuss any topic which might come before the Board with another Board Member outside of a publicly noticed Board Meeting.

THIRD ORDER OF BUSINESS Consideration of Resolution 2024-1

Consideration of Resolution 2024-1, a Resolution of the Board of Supervisors re-designating the Officers of the Esplanade Lake Club Community Development District

Mr. Ward asked the Board to reorganize the officers of the Board as it saw fit.

The Board chose to appoint Charles Cook as Chairperson, Tommy Dean as Vice Chairperson, the remaining Board Members would be Assistant Secretaries and Mr. Ward would serve as Secretary and Treasurer.

On MOTION made by Charles Cook, seconded by Rebekah Norton, and with all in favor, Resolution 2024-1 was adopted, and the Chair was authorized to sign.

FOURTH ORDER OF BUSINESS Consideration of Minutes

July 13, 2023 – Meeting Minutes

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

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On MOTION made by Charles Cook, seconded by Rebekah Norton, and with all in favor, the July 13, 2023, Meeting Minutes were approved.

FIFTH ORDER OF BUSINESS Consideration of Audited Financial Statements

Consideration of the Acceptance of the Audited Financial Statements for the Fiscal Year ended September 30, 2023

Mr. Ward introduced Ben Steets with Grau and Associates.

Mr. Ben Steets with Grau and Associates indicated this audit was performed in accordance with the standards set by the Florida Auditor General and the generally accepted auditing standards. He declared the auditor's opinion was clean, which meant Grau and Associates believed the financial statements were fairly presented in accordance with generally accepted accounting principles (GAP). He stated there were no instances of noncompliance with Florida Statutes and there were no findings. He concluded the District was in compliance, Grau issued a clean opinion, and there were no findings.

On MOTION made by Rebekah Norton, seconded by Charles Cook, and with all in favor, the Audited Financial Statements for Fiscal Year ended September 30, 2023 were accepted.

SIXTH ORDER OF BUSINESS Consideration of Resolution 2024-2

Consideration of Resolution 2024-2, a Resolution of the Board of Supervisors Reaffirming, Restating and Re-Establishing the District's Adoption of an Electronic Records Policy and a Policy on the use of Electronic Signatures; addressing severability, conflicts and an effective date

Mr. Ward indicated this Resolution updated the District's electronic records policy and conformed the policy to current State Statutes.

On MOTION made by Charles Cook, seconded by Rebekah Norton, and with all in favor, Resolution 2024-2 was adopted, and the Chair was authorized to sign.

SEVENTH ORDER OF BUSINESS Consideration of Resolution 2024-3

Consideration of Resolution 2024-3, a Resolution of the Board of Supervisors approving the Proposed Fiscal Year 2025 Budget and setting the Public Hearing on Thursday, July 11, 2024, at 11:00 A.M. at the offices of Atwell Engineering, 28100 Bonita Grande Drive, Suite 304, Bonita Springs, Florida 34135

Mr. Ward stated Resolution 2024-3 began the budget process for Fiscal Year 2025 starting October 1, 2023 and ending September 30, 2024. He stated approval of this Resolution did not bind the Board to any of the costs included in the budget, it simply allowed the Board to move forward with the process. He noted the public hearing was scheduled for July 11, 2024 at which time the budget would be

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adopted, and the assessment rates would be set. He reported the budget included some additional infrastructure coming online this fiscal year and projected some costs for the FGCU parcel for whatever District infrastructure might come online with that parcel. He indicated the budget included the FGCU parcel units (five units) which were recently added. He explained these units would require mailed notice for purposes of the public hearing. He indicated the assessment rate would likely be approximately $1,141.78 per unit. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Rebekah Norton, seconded by Charles Cook, and with all in favor, Resolution 2024-3 was adopted, and the Chair was authorized to sign.

EIGHTH ORDER OF BUSINESS Consideration of Resolution 2024-4

Consideration of Resolution 2024-4, a Resolution of the Board of Supervisors Designating a date, time and location for a Landowners' Meeting and Election; Providing for publication; Establishing forms for the Landowner Election; and providing for severability and an effective date

Mr. Ward stated Resolution 2024-4 set a landowner's meeting. He explained three seats were up for election this November (Tommy Dean, Rebekah Norton, and Valerie McChesney); two of the three seats would go to qualified electors. He explained what a qualified elector was. He indicated the third seat would be a landowner's election seat. He stated the landowner's meeting was scheduled for November 14, 2024 at 11:00 a.m.; landowners would vote at this election.

Mr. _____ 17:33 indicated he knew of someone who wished to join the CDD Board. He asked how to instruct this individual regarding running for a qualified elector seat.

Mr. Ward explained the interested party was required to go online or to the Election's Office and qualify to run for a particular seat. He explained how to qualify for a seat, and what would happen during the election.

Discussion ensued regarding the qualifying process; how to run for a seat on the CDD; and how the public was notified regarding the open seats and the election.

Mr. Ward indicated Taylor Morrison could inform the interested party how to qualify for the election.

On MOTION made by Rebekah Norton, seconded by Felipe Gonzalez, and with all in favor, Resolution 2024-4 was adopted, and the Chair was authorized to sign.

NINTH ORDER OF BUSINESS Consideration of Resolution 2024-5

Consideration of Resolution 2024-5, a Resolution of the Board of Supervisors of the Esplanade Lake Club Community Development District implementing Section 190.006(3), Florida Statutes, and requesting that the Lee County Supervisor of Elections begin conducting the District's General

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Elections; Providing for compensation; setting forth the terms of office; authorizing Notice of the Qualifying period; and providing for severability and an effective date

Mr. Ward stated Resolution 2024-5 indicated the CDD would send out notice regarding the two seats up for qualified elector election. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Felipe Gonzalez, seconded by Rebekah Norton, and with all in favor, Resolution 2024-5 was adopted, and the Chair was authorized to sign.

TENTH ORDER OF BUSINESS Consideration of Resolution 2024-6

Consideration of Resolution 2024-6, a Resolution of the Board of Supervisors, Designating the firm of Holland & Knight LLP, as Bond Counsel; Providing for severability and invalid provisions; providing for conflict and providing for an effective date

Mr. Ward explained Denise Ganz was the bond counsel for the CDD but recently changed firms to Holland and Knight. He stated as such a new agreement was needed to appoint Holland and Knight as the new bond counsel going forward. He explained this would relate to the Series 2024 bonds. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Rebekah Norton, seconded by Felipe Gonzalez, and with all in favor, Resolution 2024-6 was adopted, and the Chair was authorized to sign.

ELEVENTH ORDER OF BUSINESS Staff Reports

I. District Attorney

a) New performance reporting requirements for CDDs

Mr. Haber: In the Agenda is a reference to the new CDD reporting requirements and in the back are some changes to laws dealing with independent Districts, many of which CDDs were excluded from. One of them that does not exclude CDDs is under Section 189.0694 which talks about CDDs adopting performance measures or standards. That's something that my office is working on. We will work with Jim to make sure we are timely in having appropriate documentation for the Board to consider meeting that new requirement. The other thing I will mention, all CDD board members are required to meet four hours of ethics training prior to the end of calendar year 2024. We can circulate links which have presentations, about two hours each. Completing those presentations essentially completes the four hours of training. Note that there is not a specific registration. It's sort of on the honor system, but when you fill out your Form 1 in calendar year 2025, you will see that there is a check box for ethics training and that's where you indicate to the state that you've completed the ethics training. When you fill out your Form 1 in 2024, the box will be there, but there is no obligation to check that box. Lastly, the boundary amendment was completed, and we are looking at 2024 bonds and that's all interrelated. We will continue to work on that.

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Mr. Ward: My office will send you the links to do the ethics training. There are 2 hours of ethics, 1 hour of Sunshine, and 1 hour of public records law. There is a self-reporting requirement. You probably have received links from the Florida Association of Special Districts, which is a private company representing all sorts of special districts around the State. I understand you can do their training for $100 dollars, and you will get a certificate to go with your training. The links we will send you will be free. We will continue to give you those links. You are required to finish the Ethics Training by December 31. I would strongly encourage you to get it done.

Mr. Haber: Just to announce that qualification period for the general election starts on June 10 at noon and expires at noon on June 14. You go in and qualify with the County Supervisor of Elections.

II. District Engineer

No report.

III. District Asset Manager

a) Operations Report February 2024
b) Operations Report March 2024

No report.

IV. District Manager

a) Florida Law changes to Form 1 Filings
b) *Important Board Meeting Dates for Balance of Fiscal Year 2024*
1) April 25, 2024 - Proposed Fiscal Year 2025 Budget
2) Candidate Qualifying period: June 10 through June 14, 2024 (Seats 3 & 5)
3) Public Hearings – Approval of Budget Fiscal Year 2025, July 11, 2024
4) Landowners Election – November 14, 2024 (Seat 4)
c) Supervisor of Elections Qualified Elector Report as of April 15, 2024
d) Financial Statements for period ending January 31, 2024 (unaudited)
e) Financial Statements for period ending February 29, 2024 (unaudited)
f) Financial Statements for period ending March 31, 2024 (unaudited)

No report.

TWELFTH ORDER OF BUSINESS Supervisor's Requests and Audience Comments

Mr. Ward asked if there were any Supervisor's requests.

Mr. _____ 28:07 asked about lake turnover to the CDD.

Mr. Ward stated this was an excellent question to which he did not know the answer.

Mr. _____ 28:33 indicated most of Phase 1 was turned over, Phase 2 was turned over, there were some Phase 4 lakes which needed to be turned over, and none of the Phase 5b and Phase 6 were turned over.

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Discussion ensued regarding which lakes were turned over.

Mr. Ward asked if there were any additional questions; there were none.

THIRTEENTH ORDER OF BUSINESS Adjournment

Mr. Ward adjourned the meeting at approximately 11:30 a.m.

On MOTION made by Tommy Dean, seconded by Felipe Gonzalez, and with all in favor, the Meeting was adjourned.

Esplanade Lake Club Community Development District

_____ _____

James P. Ward, Secretary Charles Cook, Chairman

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RESOLUTION 2024-7

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT DECLARING SPECIAL ASSESSMENTS UPON THE EXPANSION PARCEL; DESIGNATING THE NATURE AND LOCATION OF THE PROPOSED IMPROVEMENTS; DECLARING THE TOTAL ESTIMATED COST OF THE IMPROVEMENTS, THE PORTION TO BE PAID BY ASSESSMENTS, AND THE MANNER AND TIMING IN WHICH THE ASSESSMENTS ARE TO BE PAID; DESIGNATING THE LANDS UPON WHICH THE ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT AND A PRELIMINARY ASSESSMENT ROLL; ADDRESSING THE SETTING OF PUBLIC HEARINGS; PROVIDING FOR PUBLICATION OF THIS RESOLUTION; AND ADDRESSING CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.

****TO BE PROVIDED BEFORE OR AT MEETING****

RESOLUTION 2024-8

A RESOLUTION OF THE BOARD OF SUPERVISORS OF ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2025 AND SETTING A PUBLIC HEARING THEREON 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 2025 and desires to set the required public hearing thereon.

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

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

SECTION 2. APPROVAL OF THE PROPOSED BUDGET. The proposed Budgets submitted by the District Manager for Fiscal Year 2025 and attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said budget.

SECTION 3. PUBLIC HEARING, DATE TIME, AND LOCATION. The public hearing on said approved budget is hereby declared and set for the following date, hour, and location:

DATE:	**Thursday, July 25, 2024**
HOUR:	**11:00 A.M.**
LOCATION:	**ATWELL LLC** **28100 Bonita Grande Drive, Suite 304** **Bonita Springs, Florida 34135**

SECTION 4. SUBMITTAL OF BUDGET TO LEE COUNTY. The District Manager is hereby directed to submit a copy of the proposed budget to Lee County at least 60 days prior to the hearing set above. 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 5. 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 all objections to the budget as proposed and may make such changes as the board deems necessary.

RESOLUTION 2024-8

A RESOLUTION OF THE BOARD OF SUPERVISORS OF ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2025 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

SECTION 6. 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 7. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the Esplanade Lake Club Community Development District, Lee County, Florida, this 13th day of June 2024.

ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT

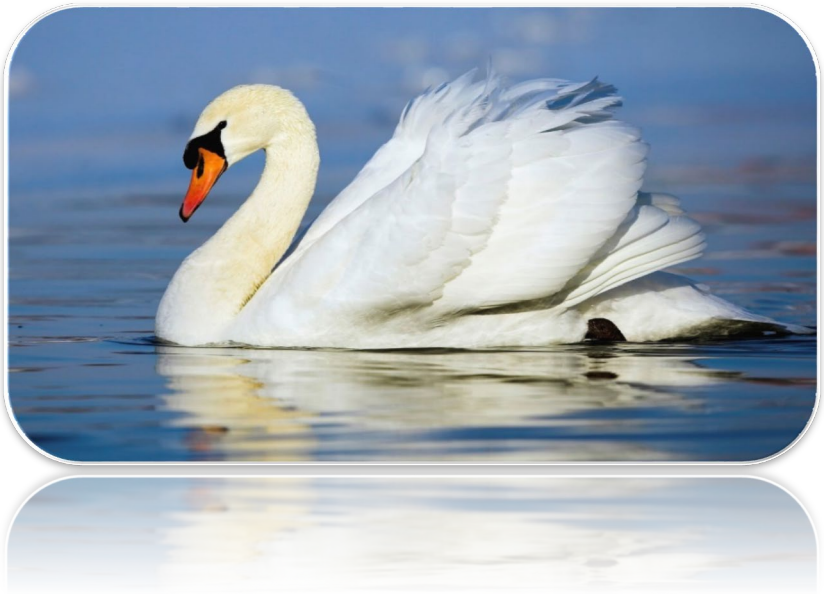
ATTEST:

_____
James P. Ward, Secretary

_____
Charles Cook, Chairperson

Exhibit A - Fiscal Year 2025 Proposed Budget

ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2025

PREPARED BY:

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

T: 954-658-4900 **E:** JimWard@JPWardAssociates.com

Esplanade Lake Club Community Development District
General Fund - Budget
Fiscal Year 2025

Description	FY 2024 Adopted Budget	Actual at 3/20/2024	Anticipated at 09/30/2024	FY 2025	Notes
Revenues and Other Sources					
Carryforward (Available from Prior Year)	$ -	$ -	$ -	$ -	Cash Over (Short) for Operations
Interest Income - General Account	$ -	$ -	$ -	$ -	
Assessment Revenue					
Assessments - On-Roll	$ 745,585	$ 703,203	$ 745,585	$ 935,116	Property Owners Assessments
Assessments - Off-Roll	$ -	$ -	$ -	$ -	All Assessments are On-Roll
Contributions - Private Sources					
Taylor Morrison	$ -	$ -	$ 3,190	$ -	N/A
Total Revenue & Other Sources	**$ 745,585**	**$ 703,203**	**$ 748,775**	**$ 935,116**	
Appropriations					
Legislative					
Board of Supervisor's Fees	$ -	$ -	$ -	$ -	Statutory Required Fees (Waived by Development Board Members
Board of Supervisor's - FICA	$ -	$ -	$ -	$ -	FICA (if applicable)
Executive					
Professional - Management	$ 42,000	$ 21,000	$ 42,000	$ 43,000	District Manager
Financial and Administrative					
Audit Services	$ 4,300	$ 4,300	$ 4,300	$ 4,400	Statutory required audit yearly
Accounting Services	$ 25,500	$ 12,750	$ 25,500	$ 36,000	All Funds
Assessment Roll Preparation	$ 25,500	$ 12,750	$ 25,500	$ 36,000	Par Outstanding and yearly work with Property Appraiser
Arbitrage Rebate Fees	$ 1,000	$ 500	$ 1,000	$ 1,000	IRS Required Calculation to insure interest on Bonds does not exceed interest paid on bonds
Other Contractual Services					
Recording and Transcription	$ -	$ -	$ -	$ -	Transcription of Board Meeting
Legal Advertising	$ 3,000	$ -	$ 3,500	$ 3,500	Statutory Required Legal Advertising
Trustee Services	$ 8,250	$ 6,988	$ 6,988	$ 14,988	Trust Fees for Bonds
Dissemination Agent Services	$ 5,000	$ 2,500	$ 5,000	$ 7,000	Required Reporting for Bonds
Bond Amortization Schedules	$ -	$ 500	$ 1,000	$ 1,000	Required for Bonds
Property Appraiser & Tax Collector Fees	$ 275	$ 505	$ 505	$ 700	Fees to place assessments on tax bills
Bank Service Fees	$ 250	$ 107	$ 250	$ 250	Bank Fees - Governmental Bank Account
Travel and Per Diem	$ -	$ -	$ -	$ -	
Communications and Freight Services					
Telephone	$ -	$ -	$ -	$ -	
Postage, Freight & Messenger	$ 50	$ 77	$ 100	$ 100	Agenda Mailings and other misc mail
Computer Services (Web Site)	$ 1,500	$ -	$ 600	$ 600	Statutory Maintenance of Disrict Web Site
Rentals and Leases	$ -	$ -	$ -	$ -	
Insurance	$ 6,300	$ 16,821	$ 16,821	$ 17,521	General Liability and D&O Liability Insurance
Subscriptions and Memberships	$ 175	$ 175	$ 175	$ 175	Department of Economic Opportunity Fee
Printing and Binding	$ 50	$ 233	$ 400	$ 400	Agenda Books and Copies
Office Supplies	$ -	$ -	$ -	$ -	
Legal Services					
General Counsel	$ 7,500	$ 5,587	$ 7,500	$ 7,500	District Attorney
Boundary Amendment	$ -	$ 3,190	$ 3,190	$ -	District Attorney
Sub-Total	**$ 130,650**	**$ 87,982**	**$ 144,329**	**$ 174,134**	
Other General Government Services					
Engineering Services					

Esplanade Lake Club Community Development District
General Fund - Budget
Fiscal Year 2025

Description	FY 2024 Adopted Budget	Actual at 3/20/2024	Anticipated at 09/30/2024	FY 2025	Notes
General Engineering	$ 5,000	$ -	$ 5,000	$ 5,000	District Engineer (General Services)
Other Assigned Services	$ -	$ -	$ -	$ -	District Engineer (Special Assigned Services)
Contingencies	$ -	$ -	$ -	$ -	
Sub-Total:	**$ 5,000**	**$ -**	**$ 5,000**	**$ 5,000**	
Stormwater Management Services					
Professional Services					
Asset Management	$ 36,000	$ 15,000	$ 36,000	$ 39,000	Field Operations Manager
NPDES Monitoring	$ -	$ -	$ -	$ -	Federal Pollution Discharge Required Monitoring
Utility Services					
Electric	$ -	$ -	$ -	$ -	N/A for FY 2024
Repairs & Maintenance					
Lake System					
Aquatic Weed Control	$ 38,000	$ 12,741	$ 31,515	$ 38,000	Monthly Spraying of Lakes (Additional Lakes)
Lake Bank Maintenance	$ 12,000	$ -	$ 15,000	$ 20,000	Lake Bank Repairs as needed
Slope Survey Monitoring	$ -	$ -	$ -	$ -	N/A for FY 2024
Water Quality Reporting	$ 66,000	$ 22,740	$ 68,220	$ 69,000	Lee County Reporting Requirements
Water Quality Testing (Eagles Key)	$ 14,500	$ 13,961	$ 18,612	$ 19,000	Tri-Annual water quality sampling & water quality standards rpt
Stormwater Structures	$ 26,000	$ 45,500	$ 66,000	$ 40,000	Periodic Inspection/Cleaning of Interconnect Pipes
Midge Fly Control	$ -	$ -	$ -	$ 2,500	Periodic Control of Midge Fly's
Lake 5/6 Fish Stocking	$ 20,000	$ -	$ 20,000	$ 25,000	Improve Water Quality, midge fly treatment, improve fishing
Wetland Preserves System					
Wetland Maintenance	$ 19,000	$ -	$ 10,000	$ 8,000	Periodic Maintenance to remove exotics as needed
Permit Monitoring	$ 10,000	$ -	$ -	$ -	Release from Monitoring for FY 2025
Contingencies	$ 16,440	$ -	$ 16,440	$ 15,505	7% of Repairs and Maintenance
Capital Outlay					
Stormwater Structures	$ -			$ -	
Sub-Total	**$ 257,940**	**$ 109,942**	**$ 281,787**	**$ 276,005**	
Road and Street Services					
Professional Management					
Asset Management	$ 500	$ -	$ 500	$ 500	
Utility Services					
Electric	**$ -**	**$ -**	**$ -**	**$ -**	
Repairs and Maintenance					
Miscellaneous Repairs	$ 3,500	$ -	$ 1,000	$ 2,000	Center Place Boulevard
Pressure Cleaning of Sidewalk incl. Curb & Gutter	$ 6,000	$ -	$ 2,500	$ 6,000	Pressure Cleaning of Sidewalk and Curb and Gutter
Contingencies	**$ -**	**$ -**	**$ -**	**$ -**	N/A for FY 2025
Sub-Total:	**$ 10,000**	**$ -**	**$ 4,000**	**$ 8,500**	
Landscaping Services					
Professional Services					
Asset Management	$ 16,500	$ 6,875	$ 16,500	$ 18,000	Field Operatons Manager
Utility Services					
Electric	$ -	$ -	$ -	$ -	N/A for FY 2024
Repairs & Maintenance					
Landscaping Maintenance	$ 104,000	$ 33,550	$ 80,520	$ 95,000	Alico Road, Centerplace Blvd & Eagle's Nest

Esplanade Lake Club Community Development District
General Fund - Budget
Fiscal Year 2025

Description	FY 2024 Adopted Budget	Actual at 3/20/2024	Anticipated at 09/30/2024	FY 2025	Notes
Eagle Key Maintenance	$ 15,000	$ 4,680	$ 15,000	$ 20,000	Trim non -natives around Palm Tree beds & Trim of Palm Trees
Tree Trimming	$ 12,000	$ 14,973	$ 18,000	$ 18,000	Trimming of palms trees in the median and ROW
Landscape Replacements	$ 6,000	$ -	$ 10,000	$ 10,000	Yearly Replacements as needed
Landscape & Shrub Replacements	$ 6,000	$ -	$ -	$ -	Line item removed from FY 2025 Budget
Mulch Installation	$ 8,000	$ 6,426	$ 8,000	$ 8,000	One (1) full mulch, at 6 month interval touch up
Annuals	$ 16,000	$ 3,617	$ 14,468	$ 18,000	Four (4) times/year
Landscape Lighting	$ -	$ -	$ -		Periodic repair of decorative lighting fixtures
Irrigation System Repairs	$ 3,000	$ -	$ 1,000	$ 3,000	Periodic repairs as needed
Rip-Rap Repairs	$ -	$ -	$ -	$ 20,000	Periodic Repairs as needed
Miscellaneous Repairs	$ 2,000	$ -	$ -	$ 2,000	Other Miscellaneous items not accounted for separately
Contingencies	$ 13,760	$ -	$ -	$ 13,580	7% of Repairs and Maintenance
Capital Outlay					
Eagle Key Improvements	$ 25,000	$ -	$ -	$ 5,000	Replacement of Dead Palms as needed
Center Pl Blvd Landscape Improvements	$ 20,000	$ -	$ -	$ 10,000	Replacement of Plants as needed
Sub-Total:	**$ 247,260**	**$ 70,121**	**$ 163,488**	**$ 240,580**	
Reserves					
District Asset Restoration	$ 50,000	$ -	$ -	$ 174,790	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures.
Sub-Total:	**$ 50,000**	**$ -**	**$ -**	**$ 174,790**	
Other Fees and Charges					
Discounts/Collection Fees	$ 44,735	$ -	$ 44,735	$ 56,107	
Sub-Total:	**$ 44,735**	**$ -**	**$ 44,735**	**$ 56,107**	
Total Appropriations	**$ 745,585**	**$ 268,044**	**$ 643,339**	**$ 935,116**	
Fund Balance:					
Change from Current Year Operations	$ -	$ 435,159	$ 105,436	$ -	
Beginning Fund Balance	$ 326,869	$ 326,869	$ 326,869	$ 432,305	
Ending Fund Balance	**$ 326,869**	**$ 762,028**	**$ 432,305**	**$ 432,305**	
Reservations/Use of Fund Balance					
Reserved for first 2.5 months operations	N/A	N/A	$ 194,816	$ 194,816	
District Asset Restoration (See Note Above)	**N/A**	**N/A**	$ 237,489	$ 237,489	
Totals:	**N/A**	**N/A**	**$ 432,305**	**$ 432,305**	
Assessment Rate	**$ 1,141.78**			**$ 1,141.78**	
CAP Rate - Adopted FY 2024	**$ 1,370.49**			**$ 1,370.49**	
Total Units Subject to Assessment	**653**			**819**	

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

Description	FY 2022 Total Annual Budget-Approved	FY 2022 Actual - FYE 9/30/2022	FY 2023 Total Annual Budget-Approved	FY 2023 Actual - FYE 9/30/2023	FY 2024 Total Annual Budget-Approved	FY 2024 Actual - through 3/20/2024	FY 2024 Projected - FYE 9/30/2024
Revenue and Other Sources							
Carryforward		$ -		$ -		$ -	$ -
Interest							
Interest - General Checking		$ -		$ -		$ -	$ -
Special Assessment Revenue							
Special Assessments - On-Roll	$ 495,025	$ 402,115	$ 566,392	$ 546,238	$ 745,585	$ 703,203	$ 745,585
Special Assessments - Off-Roll		$ -		$ -		$ -	$ -
Developer Contribution		$ -		$ 5,958		$ -	$ 3,190
Intragovernmental Transfer In		$ -		$ -		$ -	$ -
Total Revenue and Other Sources:	$ 495,025	$ 402,115	$ 566,392	$ 552,195	$ 745,585	$ 703,203	$ 748,775
Expenditures and Other Uses							
Legislative							
Board of Supervisor's - Fees		$ -		$ -		$ -	$ -
Board of Supervisor's - Taxes		$ -		$ -		$ -	$ -
Executive							
Professional Management	$ 40,000	$ 40,000	$ 41,000	$ 41,000	$ 42,000	$ 21,000	$ 42,000
Financial and Administrative							
Audit Services	$ 5,000	$ 4,100	$ 4,200	$ 4,200	$ 4,300	$ 4,300	$ 4,300
Accounting Services	$ 16,000	$ 16,000	$ 24,000	$ 24,000	$ 25,500	$ 12,750	$ 25,500
Assessment Roll Services	$ 16,000	$ 16,000	$ 24,000	$ 24,000	$ 25,500	$ 12,750	$ 25,500
Arbitrage Rebate Services	$ 500	$ 500	$ 1,000	$ 500	$ 1,000	$ 500	$ 1,000
Other Contractual Services							
Legal Advertising	$ 5,000	$ 7,355	$ 5,000	$ 3,854	$ 3,000	$ -	$ 3,500
Trustee Services	$ 8,250	$ 6,988	$ 8,250	$ 6,988	$ 8,250	$ 6,988	$ 6,988
Dissemination Agent Services	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 2,500	$ 5,000
Dissemination Services-Bond Amort Schedules		$ 2,500		$ 2,000		$ 500	$ 1,000
Property Appraiser Fees	$ -	$ 274	$ 275	$ 484	$ 275	$ 505	$ 505
Bank Service Fees	$ 350	$ -	$ 350	$ 206	$ 250	$ 107	$ 250
Communications & Freight Services							
Postage, Freight & Messenger	$ 750	$ 173	$ 150	$ 249	$ 50	$ 77	$ 100
Computer Services - Website Development	$ 1,500	$ 850	$ 1,500	$ 600	$ 1,500	$ -	$ 600
Insurance	$ 5,200	$ 5,570	$ 5,700	$ 5,988	$ 6,300	$ 16,821	$ 16,821
Printing & Binding	$ 100	$ 194	$ 150	$ 1,706	$ 50	$ 233	$ 400
Subscription & Memberships	$ 175	$ 175	$ 175	$ 175	$ 175	$ 175	$ 175
Legal Services							

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

Description	FY 2022 Total Annual Budget-Approved	FY 2022 Actual - FYE 9/30/2022	FY 2023 Total Annual Budget-Approved	FY 2023 Actual - FYE 9/30/2023	FY 2024 Total Annual Budget-Approved	FY 2024 Actual - through 3/20/2024	FY 2024 Projected - FYE 9/30/2024
Legal - General Counsel	$ 15,000	$ 3,679	$ 7,500	$ 13,260	$ 7,500	$ 5,587	$ 7,500
Legal - Series 2019 Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Legal - Boundary Amendment	$ -	$ 1,440	$ -	$ 5,958	$ -	$ 3,190	$ 3,190
Other General Government Services							
Engineering Services	$ 7,500	$ -	$ 2,500	$ -	$ 5,000	$ -	$ 5,000
Contingencies		$ -		$ -		$ -	$ -
Stormwater Needs Analysis		$ 15,000		$ -		$ -	$ -
Stormwater Management Services							
Professional - Management	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 36,000	$ 15,000	$ 36,000
Field Operations							
Mitigation Monitoring	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Utility Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Electric	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Repairs & Maintenance	$ -	$ 4,000	$ -	$ -	$ -	$ -	$ -
Lake System							
Aquatic Weed Control	$ 59,200	$ 31,268	$ 26,500	$ 30,239	$ 38,000	$ 12,741	$ 31,515
Lake Bank Maintenance	$ 150,000	$ 58,384	$ 12,000	$ 6,450	$ 12,000	$ -	$ 15,000
Slope Survey Monitoring	$ 5,000	$ -	$ -	$ -	$ -	$ -	$ -
Water Quality Reporting/Testing	$ 15,000	$ 20,150	$ 80,200	$ 84,687	$ 80,500	$ 36,701	$ 86,832
Stormwater Structures			$ 23,000	$ 42,251	$ 26,000	$ 5,500	$ 26,000
Lake 5/6 Fish Re-Stocking		$ 2,330	$ 40,000	$ -	$ 20,000	$ -	$ 20,000
Wetland Preserves System							
Wetland Maintenance			$ 24,000	$ 19,516	$ 19,000	$ -	$ -
Permit Monitoring			$ 15,900	$ -	$ 10,000	$ -	$ -
Contingencies - OVERALL	$ 12,000	$ -	$ 15,512	$ 5,800	$ 16,440	$ -	$ 16,440
Capital Outlay							
Stormwater Structures					$ -	$ 40,000	$ 40,000
Road and Street Services							
Professional Management							
Asset Management					$ 500		$ 500
Repairs and Maintenance							
Miscellaneous Repairs			$ 3,500	$ -	$ 3,500	$ -	$ -
Pressure Cleaning of Sidewalk incl. Curb & Gutter					$ 6,000	$ -	$ 2,500
Capital Outlay			$ -	$ 645	$ -	$ -	$ -
Landscaping Services							
Professional Services							
Asset Management					$ 16,500	$ 6,875	$ 16,500

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

Description	FY 2022 Total Annual Budget-Approved	FY 2022 Actual - FYE 9/30/2022	FY 2023 Total Annual Budget-Approved	FY 2023 Actual - FYE 9/30/2023	FY 2024 Total Annual Budget-Approved	FY 2024 Actual - through 3/20/2024	FY 2024 Projected - FYE 9/30/2024
Utility Services							
Electric							
Repairs & Maintenance							
Landscaping Maintenance	$ 92,500	$ 100,939	$ 126,046	$ 150,702	$ 104,000	$ 33,550	$ 80,520
Eagle Key Maintenance					$ 15,000	$ 4,680	$ 15,000
Tree Trimming					$ 12,000	$ 14,973	$ 18,000
Landscape Replacements					$ 12,000		$ 10,000
Mulch Installation					$ 8,000	$ 6,426	$ 8,000
Annuals					$ 16,000	$ 3,617	$ 14,468
Landscape Lighting							
Irrigation System Repairs					$ 3,000	$ -	$ 1,000
Miscellaneous Repairs					$ 2,000	$ -	$ -
Contingencies					$ 13,760	$ -	$ -
Capital Outlay							
Eagle Key Improvements					$ 25,000	$ -	$ 5,000
Center Pl Blvd Landscape Improvements					$ 20,000	$ -	$ -
Reserves							
Operational Reserve (Future Years)					$ 50,000	$ -	$ -
Other Fees and Charges							
Discounts/Collection Fees	$ -	$ -	$ 33,984	$ -	$ 44,735	$ -	$ 44,735
Sub-Total:	$ 495,025	$ 377,867	$ 566,392	$ 515,457	$ 745,585	$ 268,045	$ 637,339
Total Expenditures and Other Uses:	$ 495,025	$ 377,867	$ 566,392	$ 515,457	$ 745,585	$ 268,045	$ 637,339
Net Increase/ (Decrease)	$ -	$ 24,248	$ -	$ 36,738	$ -	$ 435,158	$ 111,436

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019 A-1 Bonds - Budget
Fiscal Year 2025

Description	FY 2024 Adopted Budget	Actual at 3/20/2024	Anticipated at 09/30/2024	FY 2025
Revenues and Other Sources				
Carryforward	$ -	$ -	$ -	$ -
Interest Income				
Reserve Account	$ -	$ 11,409	$ 19,200	$ 17,000
Revenue Account	$ -	$ 15,025	$ 20,000	$ 18,000
Interest Account	$ -	$ -	$ -	$ -
Prepayment Account	$ -		$ -	$ -
Capitalized Interest Account	$ -	$ -	$ -	
Special Assessment Revenue				
Special Assessment - On-Roll	$ 926,403	$ 877,739	$ 926,403	$ 924,979
Special Assessment - Off-Roll	$ -	$ -	$ -	$ -
Special Assessment - Prepayment	$ -	$ -	$ -	
Debt Proceeds				
Series 2019 Issuance Proceeds	$ -	$ -	$ -	$ -
Total Revenue & Other Sources	**$ 926,403**	**$ 904,173**	**$ 965,603**	**$ 959,979**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	$ 295,000	$ 295,000	$ 295,000	$ 305,000
Principal Debt Service - Early Redemptions	$ -	$ -	$ -	
Interest Expense	$ 561,694	$ 283,244	$ 561,694	$ 551,944
Other Fees and Charges	$ -			
Discounts for Early Payment	$ 60,606	$ -	$ 60,606	$ 60,513
Inerfund Transfers Out	$ -	$ 11,409	$ 11,409	
Total Expenditures and Other Uses	**$ 917,300**	**$ 589,653**	**$ 928,709**	**$ 917,457**
Net Increase/(Decrease) in Fund Balance	$ 9,103	$ 314,520	$ 36,894	$ 42,522
Fund Balance - Beginning	$ 1,100,335	$ 1,100,335	$ 1,100,335	$ 1,137,229
Fund Balance - Ending	**$ 1,109,438**	**$ 1,414,855**	**$ 1,137,229**	**$ 1,179,751**

Restricted Fund Balance:	
Reserve Account Requirement	$ 432,147
Restricted for November 1, 2025	
Principal Due	$ 315,000
Interest Due	$ 273,494
Total - Restricted Fund Balance:	**$ 1,020,641**

Product Type	Number of Units	Fiscal Year 2024	Fiscal Year 2025
MF 30'-39'	104	N/A	$ 434.90
Single Family 30'-39' TV	186	$ 1,031.41	$ 1,031.41
Single Family 50' - 59'	182	$ 1,411.80	$ 1,411.80
Single Family 60' - 69'	149	$ 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
Total:	**715**		

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 (Calandar)	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 (Calandar)	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 2025

Description	FY 2024 Adopted Budget	Actual at 3/20/2024	Anticipated at 09/30/2024	FY 2025
Revenues and Other Sources				
Carryforward	$ -	$ -	$ -	$ -
Interest Income				
Revenue Account	$ -	$ 391	$ 750	$ 650
Reserve Account	$ -	$ 2,599	$ 5,100	$ 4,500
Interest Account	$ -	$ -	$ -	$ -
Prepayment Account	$ -	$ 4,788	$ 6,000	$ 5,400
Capitalized Interest Account	$ -	$ -	$ -	
Special Assessment Revenue				
Special Assessment - On-Roll	$ -	$ -	$ -	$ -
Special Assessment - Off-Roll	$ 259,675	$ 156,785	$ 259,675	$ 159,144
Special Assessment - Prepayment	$ -	$ 713,361	$ 713,361	$ -
Debt Proceeds				
Series 2019 Issuance Proceeds	$ -	$ -	$ -	$ -
Total Revenue & Other Sources	**$ 259,675**	**$ 877,924**	**$ 984,886**	**$ 169,694**
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	$ 90,000	$ 90,000	$ 90,000	$ 55,000
Principal Debt Service - Early Redemptions	$ -	$ 565,000	$ 713,361	$ -
Interest Expense	$ 169,675	$ 69,259	$ 169,675	$ 104,144
Other Fees and Charges	$ -			
Discounts for Early Payment	$ -	$ -	$ -	$ -
Inerfund Transfers Out	$ -	$ 2,599	$ 2,599	
Total Expenditures and Other Uses	**$ 259,675**	**$ 726,858**	**$ 975,635**	**$ 159,144**
Net Increase/(Decrease) in Fund Balance	$ -	$ 151,066	$ 9,251	$ 10,550
Fund Balance - Beginning	$ 260,980	$ 260,980	$ 260,980	$ 270,231
Fund Balance - Ending	**$ 260,980**	**$ 412,046**	**$ 270,231**	**$ 280,781**
Restricted Fund Balance:				
Reserve Account Requirement			$ 435,369	
Restricted for November 1, 2025				
Principal Due			$ 60,000	
Interest Due			$ 51,575	
Total - Restricted Fund Balance:			**$ 546,944**	

Product Type	Number of Units	FY 2024 Rate	FY 2025 Rate
Single Family 30' - 39'	0	N/A	N/A
Single Family 50' - 59'	167	$ 922.84	$ 922.84
Single Family 60' - 69'	65	$ 1,079.62	$ 1,079.62
Single Family 70' - 79'	15	$ 1,165.79	$ 1,165.79
Single Family 80' & up	0	$ -	$ -
LANDS TO BE ANNEXED			
Single Family 50' - 59'	0	$ 946.55	$ 946.55
Multi Family Product	104	$ 291.25	$ -
Single Family 60' - 69'	0	$ 1,113.59	$ 1,113.59
Total:	**351**		

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 Debt Outstanding
Par Amount Issued:		**$ 7,465,000**	**Varies**			
11/1/2023	$ 155,000	$ 90,000	3.250%	$ 65,181.25	$ 260,993.75	$ 3,045,000
5/1/2024	$ 410,000			$ 52,568.75		
11/1/2024		$ 55,000	3.250%	$ 52,568.75	$ 160,137.50	$ 2,580,000
5/1/2025				$ 51,575.00		
11/1/2025		$ 60,000	3.250%	$ 51,575.00	$ 163,150.00	$ 2,520,000
5/1/2026				$ 50,600.00		
11/1/2026		$ 60,000	3.625%	$ 50,600.00	$ 161,200.00	$ 2,460,000
5/1/2027				$ 49,512.50		
11/1/2027		$ 65,000	3.625%	$ 49,512.50	$ 164,025.00	$ 2,395,000
5/1/2028				$ 48,334.38		
11/1/2028		$ 65,000	3.625%	$ 48,334.38	$ 161,668.76	$ 2,330,000
5/1/2029				$ 47,156.25		
11/1/2029		$ 70,000	3.625%	$ 47,156.25	$ 164,312.50	$ 2,260,000
5/1/2030				$ 45,887.50		
11/1/2030		$ 70,000	3.625%	$ 45,887.50	$ 161,775.00	$ 2,190,000
5/1/2031				$ 44,618.75		
11/1/2031		$ 75,000	4.000%	$ 44,618.75	$ 164,237.50	$ 2,115,000
5/1/2032				$ 43,118.75		
11/1/2032		$ 75,000	4.000%	$ 43,118.75	$ 161,237.50	$ 2,040,000
5/1/2033				$ 41,618.75		
11/1/2033		$ 80,000	4.000%	$ 41,618.75	$ 163,237.50	$ 1,960,000
5/1/2034				$ 40,018.75		
11/1/2034		$ 80,000	4.000%	$ 40,018.75	$ 160,037.50	$ 1,880,000
5/1/2035				$ 38,418.75		
11/1/2035		$ 85,000	4.000%	$ 38,418.75	$ 161,837.50	$ 1,795,000
5/1/2036				$ 36,718.75		
11/1/2036		$ 90,000	4.000%	$ 36,718.75	$ 163,437.50	$ 1,705,000
5/1/2037				$ 34,918.75		
11/1/2037		$ 95,000	4.000%	$ 34,918.75	$ 164,837.50	$ 1,610,000
5/1/2038				$ 33,018.75		
11/1/2038		$ 95,000	4.000%	$ 33,018.75	$ 161,037.50	$ 1,515,000
5/1/2039				$ 31,118.75		
11/1/2039		$ 100,000	4.000%	$ 31,118.75	$ 162,237.50	$ 1,415,000
5/1/2040				$ 29,118.75		
11/1/2040		$ 105,000	4.000%	$ 29,118.75	$ 163,237.50	$ 1,310,000
5/1/2041				$ 27,018.75		
11/1/2041		$ 110,000	4.125%	$ 27,018.75	$ 164,037.50	$ 1,200,000
5/1/2042				$ 24,750.00		
11/1/2042		$ 115,000	4.125%	$ 24,750.00	$ 164,500.00	$ 1,085,000
5/1/2043				$ 22,378.13		
11/1/2043		$ 120,000	4.125%	$ 22,378.13	$ 164,756.26	$ 965,000
5/1/2044				$ 19,903.13		
11/1/2044		$ 120,000	4.125%	$ 19,903.13	$ 159,806.26	$ 845,000
5/1/2045				$ 17,428.13		
11/1/2045		$ 125,000	4.125%	$ 17,428.13	$ 159,856.26	$ 720,000
5/1/2046				$ 14,850.00		

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)	Par Debt Outstanding
11/1/2046		$ 130,000	4.125%	$ 14,850.00	$ 159,700.00	$ 590,000
5/1/2047				$ 12,168.75		
11/1/2047		$ 140,000	4.125%	$ 12,168.75	$ 164,337.50	$ 450,000
5/1/2048				$ 9,281.25		
11/1/2048		$ 145,000	4.125%	$ 9,281.25	$ 163,562.50	$ 305,000
5/1/2049				$ 6,290.63		
11/1/2049		$ 150,000	4.125%	$ 6,290.63	$ 162,581.26	$ 155,000
5/1/2050				$ 3,196.88		
11/1/2050		$ 155,000	4.125%	$ 3,196.88	$ 161,393.76	$ -
		$ 2,635,000		***$ 1,809,962.55***		

ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT

Monthly Asset Manager's Report
April 2024

Prepared For:

James Ward
District Manager

Prepared By:

Calvin, Giordano & Associates, Inc.

A SAFEbuilt® COMPANY

CGA Project No. 21-4271
May 1, 2024

ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT

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I. PURPOSE

The purpose of this report is to provide the District Manager with an update on recent inspection-related activities. We will continue to provide updated monthly inspection reports on the status of ongoing field activities.

II. CURRENT ASSET UPDATES

1. Landscaping

2. Lake Maintenance

3. Corrective Actions

1. Landscaping

- On a weekly basis, landscape vendor was observed cutting and maintaining the grass and hedges along Center Place Blvd and the medians along the Blvd.

- The developer has provided the CDD with access to eagle's key. Eagles key was mowed the last week of April.

- On April 17th, Landscape Vendor was on-site picking up scattered trash and debris on the median on Center Place Blvd. On April 19th, trash and debris along the median was picked up by CGA staff and placed on Center Place Blvd for the Landscape Vendor to dispose of.

Sunnygrove picking up scattered trash along the Blvd.

Dead palm fronds gathered and placed on the Blvd for vendor to dispose of.

2. ***Lake Maintenance***

- On April 3rd, 2024, Aquatic Vendor sprayed pesticide on the rip rap under the bridge near Lake 1 and in the ditch to treat some nuisance vegetation that was present.

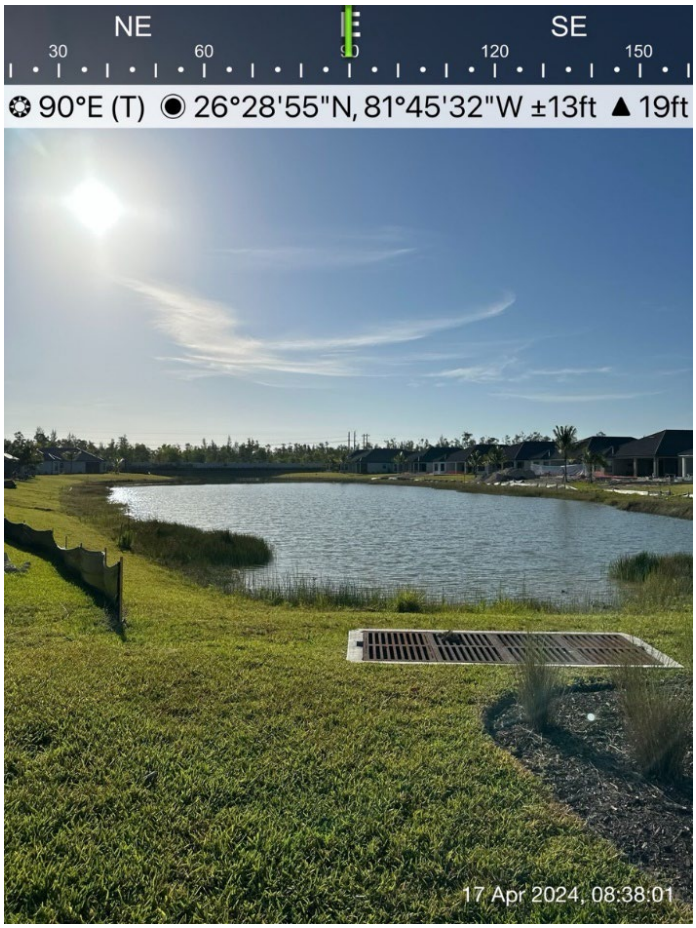
- On April 17th, 2024, Aquatic Vendor administered chelated copper treatment to help break down the dead plant material along the shorelines of Lake 5/6 south of Canal Grande Dr, south and north of Roseto Ct, north of Caleri Ct, and the ditch east of Caleri Ct. Technicians also spray treated a small amount of algae that was present along Lake 5/6 south of Canal Grande Dr.

- By the end of the month, all the lakes in the property were clear of debris, weeds, and algae. Aquatic Vendor will return next month for bi-weekly lake maintenance treatments.

- 170' of riprap was installed on east side of Grand Canal Dr.

Shoreline weeds that require attention.

Lake 11-A

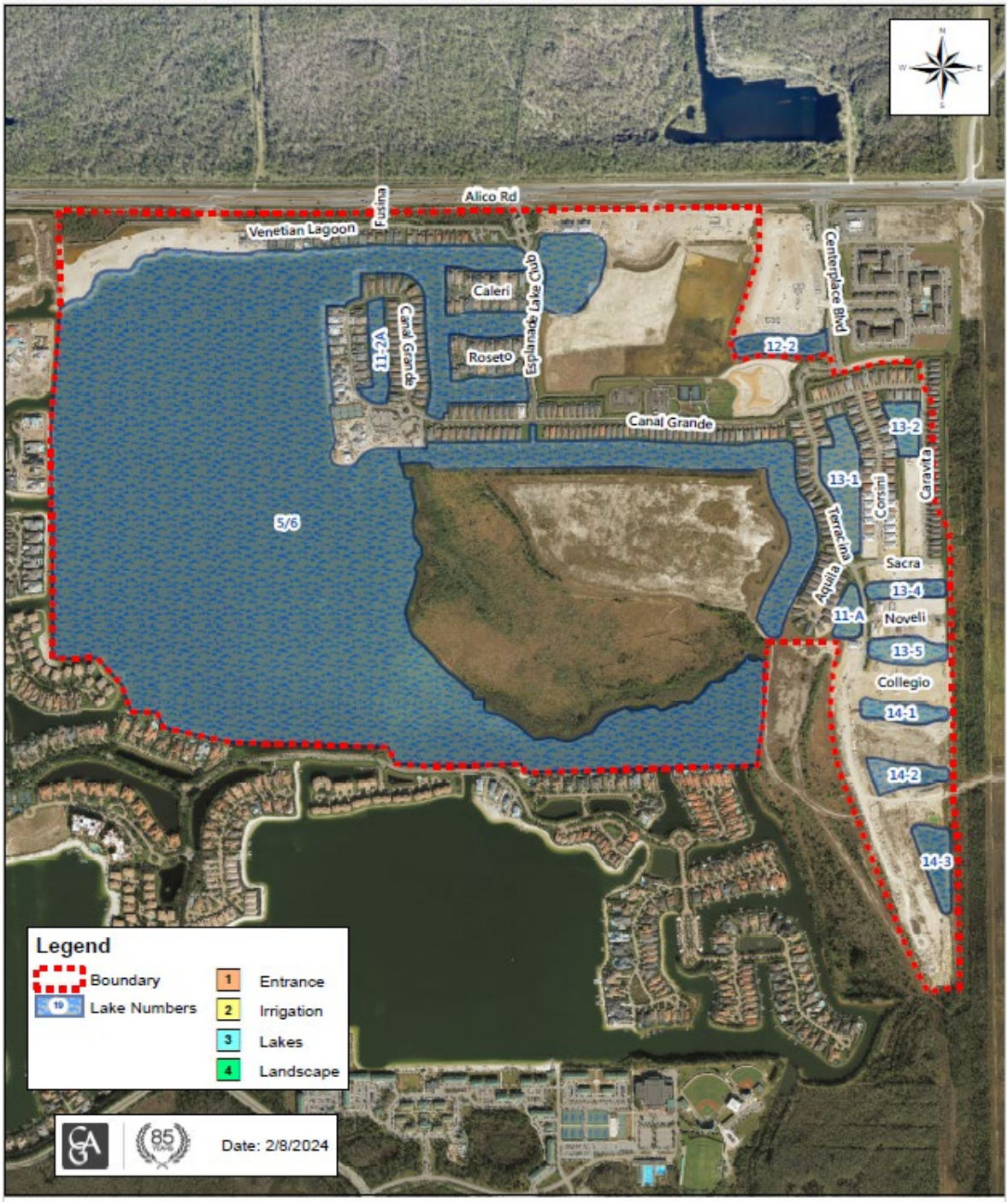


Lake 13-5

3. ***Corrective Actions***

- Scattered trash, litter, and debris continues to be an issue on Center Place Blvd. CGA staff has instructed the Landscape Vendor to visit the property more often and remove any palm fronds and debris.

III. LOCATION MAP



Esplanade Lakes CDD - Engineer's Report Asset Map

Calvin, Giordano & Associates, Inc.
EXCEPTIONAL SOLUTIONS™
1800 Eller Drive, Suite 600 · Fort Lauderdale, FL 33316
(phone) 954.921.7781 · (fax) 954.266.6487
Certificate of Authorization #514

ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT

Monthly Asset Manager's Report
May 2024

Prepared For:

James Ward
District Manager

Prepared By:

Calvin, Giordano & Associates, Inc.

A SAFEbuilt® COMPANY

CGA Project No. 21-4271
June 1, 2024

ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT

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II. CURRENT ASSET UPDATES

1. Landscaping

2. Lake Maintenance

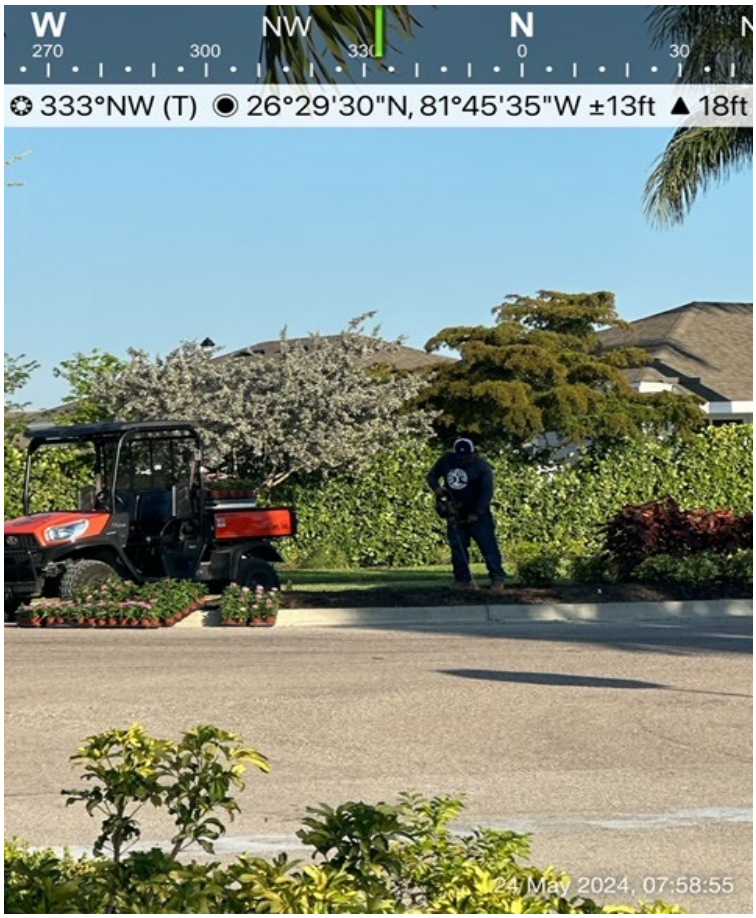
3. Corrective Actions

1. ***Landscaping***

- On a weekly basis, the landscape vendor was observed cutting and maintaining the grass and hedges along Center Place Blvd and the medians along the Blvd.

- Annuals along the median on Center Place Blvd were dry and dead. Landscape vendor was contacted and new annuals were planted along the median on Center Place Blvd on May 24, 2024.

Dry and dead annuals in the median along Center Place Blvd



Technician with Brad's Bedding Plants, Inc. installing new annuals on the median.

Newly planted annuals in the median on Center Place Blvd

2. ***Lake Maintenance***

- On May 1, 2024, it was reported that lakes 5/6 south of Canal Grande Dr and 11-2A were clear of weeds, algae, and spatterdock. CDD Inspector noted that Lake 12-2 was blue in color and after discussing the issue with aquatic vendor and CDD staff, it was determined that Lake 12-2 was removed from the CDD contract.

- On May 8, 2024, the first sonar application for marine naiad (submersed vegetation) was administered to Lake 11-2A by aquatic vendor. Additionally, technicians began spraying back spike rush and cattails along the shorelines of Lake 5/6 south of Canal Grande Dr (Canal 1), Lake 5/6 north of Caleri Ct (Canal 4), and east of Caleri Ct (Cove.) Technicians also treated grasses along the shorelines of the aforementioned lakes as well.

- On May 15, 2024, a second sonar treatment was applied to Lake 11-2A for marine naiad.
- Water levels are low.
- By the end of the month, all the lakes in the property were clear of debris, weeds, and algae.

Shoreline weeds that require attention.

Overgrown spike rush in Lake 5/6 east of Caleri Ct that was sprayed back by aquatic vendor

Low water level in Lake 14-2

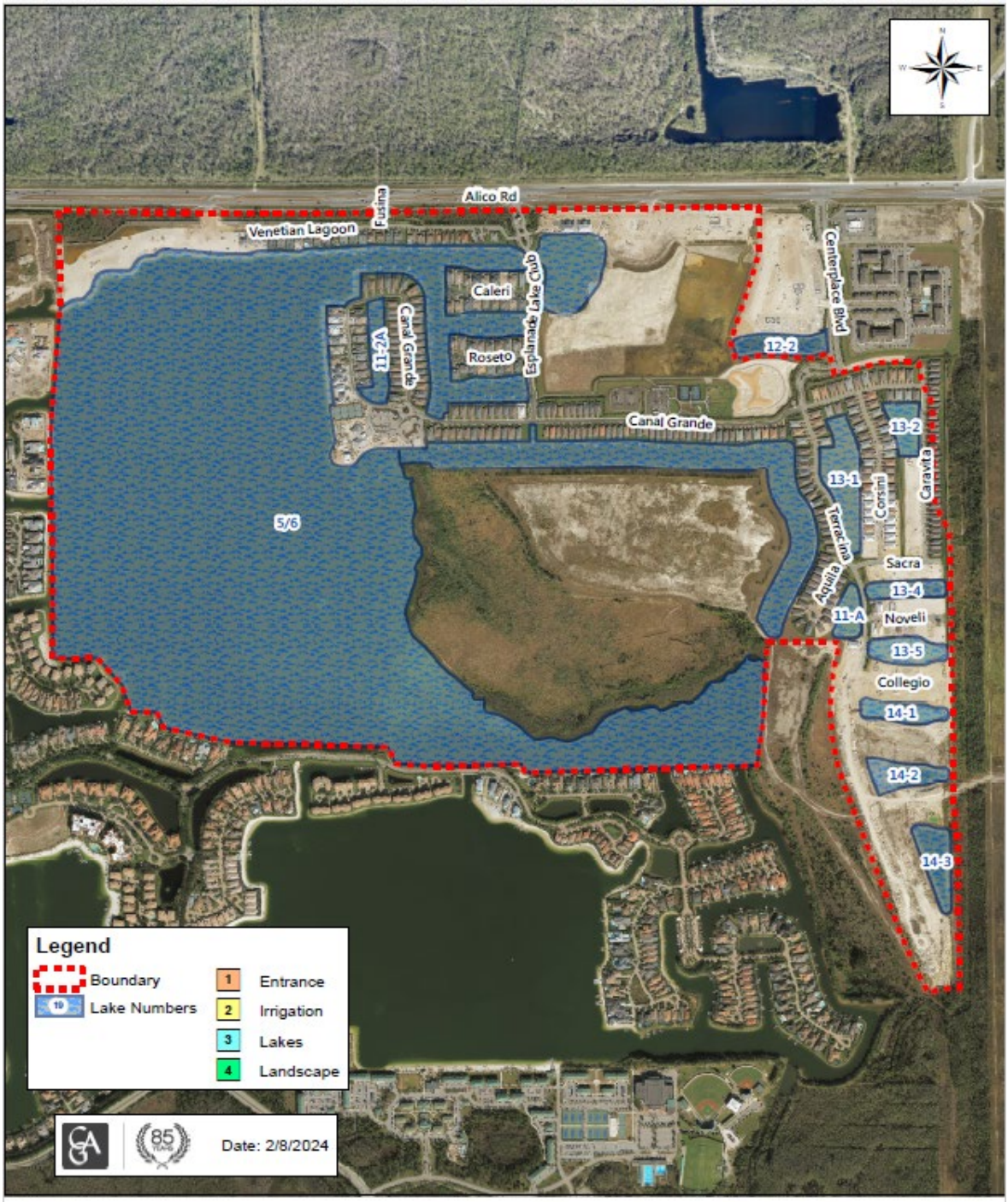
3. ***Corrective Actions***

- Trash and other debris scattered along the lake shorelines have been a nuisance. Aquatic vendor and CDD Inspector have been physically removing and disposing of the litter.

- Landscape vendor needs to monitor the newly planted annuals in the median along Center Place Blvd to ensure that they don't dry out and die.

- Water levels in all lakes are low due to the extreme heat and lack of rain.

III. LOCATION MAP



Esplanade Lakes CDD - Engineer's Report Asset Map

Calvin, Giordano & Associates, Inc.
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(phone) 954.921.7781 · (fax) 954.266.6487
Certificate of Authorization #514

J.P. WARD AND ASSOCIATES, LLC.

2301 N.E. 37th ST
FORT LAUDERDALE FL 33308

Lee County – Community Development Districts **04/15/2024**
FLORIDA

NAME OF COMMUNITY DEVELOPMENT DISTRICT	NUMBER OF REGISTERED VOTERS AS OF 04/15/2024
Miromar Lakes	1,383
Palermo	388
Esplanade Lake Club	820
Timber Creek Southwest	1,095

Tammy Lipa – Voice: 239-533-6329
Email: tlipa@lee.vote

Send to: James P. Ward jimward@jpwardassociates.com Phone: 954-658-4900
Cc: Cori Dissinger coridissinger@jpwardassociates.com Phone: 407-913-3545
Cc: Katey Selchan kselchan@munitech.org

MEMO

To: ***Board of Supervisors***

From: ***James P. Ward***

Date: ***March 13, 2024***

Re: ***Commission on Ethics newly established Electronic Financial Disclosure Management System ("EFDMS") website registration, Financial Disclosure Forms, and Required Ethics Training***

Beginning January 1, 2024, the Florida Commission on Ethics has enacted new procedures for electronic filing of Financial Disclosure forms for Public Officials, as a means of submitting Forms and updating your Filer contact information.

To access the newly established Electronic Financial Disclosure Management System ("EFDMS"), visit the login page (https://disclosure.floridaethics.gov/Account/Login) and watch the instructional video for directions on how to register/confirm registration.

If you have filed a Form 1 before, click "I am a Filer" and follow the prompts.

Instructions, FAQs, and tutorials are available from the dashboard within EFDMS. Additional assistance can be obtained Monday-Friday from 8:00 a.m. until 5:00 p.m. by contacting the Commission directly.

Financial disclosure forms are due on or before July 1, 2024 for the preceding calendar year. A grace period is in effect until September 1. If the disclosure is not filed or postmarked by September 1, an automatic fine of $25 per day will begin to accrue and will continue to build until the disclosure is filed, or the fine reaches $1,500.

If you have an annual filing requirement AND will be running for office as a qualified elector in November, then you will need to complete your disclosure in EFDMS and submit your filing electronically to the Commission, then print a verification/receipt for e-filing your form or print a copy of your disclosure to file with your Qualifying Officer packet.

It is imperative that each filer take the time to confirm their registration on the EFDMS site, in order to ensure that the Florida Commission on Ethics has updated and correct contact information. All communication about filing requirements and due dates for filers will be provided via email only. Filers MUST maintain a current email address in EFDMS. By law, failure to maintain a current email address will not qualify as an "unusual circumstance" during an appeal of an automatic fine for failure to timely file a Form.

If the annual form is not submitted via the electronic filing system created and maintained by the Florida Commission on Ethics by September 3, 2024, an automatic fine of $25 for each day late will be imposed, up to a maximum penalty of $1,500. Failure to file also can result in removal from public office [s. 112.3145, F.S.].

JPWard & Associates, LLC – 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308 – Phone: 954-658-4900

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office, or a civil penalty not exceeding $10,000. [s. 112.317, F.S.].

Also beginning January 1, 2024, all elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board, whose service began on or before March 31st of the year for which you are filing, are now required to complete four (4) hours of Ethics Training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

- two (2) hours of ethics law,
- one (1) hour of Sunshine Law; and
- one (1) hour of Public Records law.

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. Supervisors will report their 2024 training when they fill out their Form 1 (Statement of Financial Interests) for the 2025 year by checking a box confirming that they have completed the annual Ethics Training.

It is highly recommended that you keep a record of all ethics training used to satisfy the Ethics Training requirements. At present, there is no need to submit a certificate or letter of completion of the Ethics Training. However, the Florida Commission on Ethics ("COE") advises that Supervisors maintain a record in the event they are asked to provide proof of completion of all Ethics Training.

Additionally, you may be solicited by a private organization (Florida Association of Special Districts) – to take their Ethics Training Course on their platform for which there is a fee. **You are NOT required to use their services nor pay the fees they charge.** There are several free online resources and links to resources that Supervisors might find helpful, including free training for the two (2) hour ethics portion and links to outside trainings which can be used to satisfy the other categories of the Ethics Training. **You may take training from any source you choose**.

State Ethics Laws for Constitutional Officers & Elected Municipal Officers (Video Tutorial):
https://youtu.be/U8JktIMKzyI

Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation):
https://www.myfloridalegal.com/sites/default/files/2023-05/opengovernmentoverview.pdf

Office of the Attorney General 2-hour Audio Presentation regarding Public Meetings and Public Records Law:
https://www.myfloridalegal.com/sites/default/files/Full%2520audio%25202018%5B2%5D.mp3

As always, if you have any questions regarding this information, please feel free to contact me directly at 954-658-4900.

JPWard & Associates, LLC – 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308 – Phone: 954-658-4900

ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS -APRIL 2024

FISCAL YEAR 2024

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 333308

T: 954-658-4900 **E:** 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 Develoment District
Balance Sheet
for the Period Ending April 30, 2024

	Governmental Funds					Account Groups		Totals (Memorandum Only)
		Debt Service Funds		Capital Projects Funds				
	General Fund	Series 2019A-1	Series 2019A-2	Series 2019A-1	Series 2019A-2	General Long Term Debt	General Fixed Assets	
Assets								
Cash and Investments								
General Fund - Invested Cash	$ 734,418	$ -	$ -	$ -	$ -	$ -	$ -	$ 734,418
Debt Service Fund								
Interest Account	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-
Reserve Account	-	432,147	82,419	-	-	-	-	514,566
Revenue	-	1,001,656	52,469	-	-	-	-	1,054,125
Prepayment Account	-	-	362,909	-	-	-	-	362,909
General Redemption Account	-	-	-	-	-	-	-	-
Capitalized Interest	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-
Construction	-	-	-	9,560	7,070	-	-	16,631
Cost of Issuance	-	-	-	-	-	-	-	-
Due from Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-
Market Valuation Adjustments	-	-	-	-	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-	-	-	-
Assessments Receivable/Deposits	-	-	-	-	-	-	-	-
Contribution from Taylor Morrison	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	1,931,599	-	1,931,599
Amount to be Provided by Debt Service Funds	-	-	-	-	-	14,688,401	-	14,688,401
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	6,007,113	6,007,113
Total Assets	**$ 734,418**	**$ 1,433,803**	**$ 497,796**	**$ 9,560**	**$ 7,070**	**$ 16,620,000**	**$ 6,007,113**	**$ 25,309,761**
Liabilities								
Accounts Payable & Payroll Liabilities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to Developer	-	-	-	-	455,267	-	-	455,267
Due to Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-
Bonds Payable								
Current Portion - Series 2019A-1	-	-	-	-	-	295,000	-	295,000
Current Portion - Series 2019A-2	-	-	-	-	-	90,000	-	90,000
Long Term - Series 2019A-1	-					13,690,000		13,690,000
Long Term - Series 2019A-2	-	-	-	-	-	2,545,000	-	2,545,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-
Total Liabilities	**$ -**	**$ -**	**$ -**	**$ -**	**$ 455,267**	**$ 16,620,000**	**$ -**	**$ 17,075,267**
Fund Equity and Other Credits								
Investment in General Fixed Assets	-	-	-	-	-	-	6,007,113	6,007,113
Unamortized Premium/Discount on Bonds								
Series 2019A-1	-	-	-	-	-	-	-	-
Series 2019A-2	-	-	-	-	-	-	-	-
Retainage Payable	-	-	-	-	-	-	-	-
Fund Balance								
Restricted								
Beginning: October 1, 2023 (Unaudited)	-	1,100,335	260,980	6,196	4,131,854	-	-	5,499,365
Results from Current Operations	-	333,468	236,817	3,364	(4,580,051)	-	-	(4,006,403)
Unassigned								
Beginning: October 1, 2023 (Unaudited)	326,869	-	-	-	-	-	-	326,869
Results from Current Operations	407,549	-	-			-	-	407,549
Total Fund Equity and Other Credits	**$ 734,418**	**$ 1,433,803**	**$ 497,796**	**$ 9,560**	**$ (448,197)**	**$ -**	**$ 6,007,113**	**$ 8,234,494**
Total Liabilities, Fund Equity and Other Credits	**$ 734,418**	**$ 1,433,803**	**$ 497,796**	**$ 9,560**	**$ 7,070**	**$ 16,620,000**	**$ 6,007,113**	**$ 25,309,761**

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2024

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Interest										
Interest - General Checking	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue										
Special Assessments - On-Roll	1,961	75,806	332,531	220,358	63,487	9,058	11,704	714,906	745,585	96%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	N/A
Developer Contribution	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	**$ 1,961**	**$ 75,806**	**$ 332,531**	**$ 220,358**	**$ 63,487**	**$ 9,058**	**$ 11,704**	**$ 714,906**	**$ 745,585**	**96%**
Expenditures and Other Uses										
Executive										
Professional Management	3,500	3,500	3,500	3,500	3,500	3,500	3,500	24,500	42,000	58%
Financial and Administrative										
Audit Services	-	-	-	4,300	-	-	-	4,300	4,300	100%
Accounting Services	2,125	2,125	2,125	2,125	2,125	2,125	2,125	14,875	25,500	58%
Assessment Roll Services	2,125	2,125	2,125	2,125	2,125	2,125	2,125	14,875	25,500	58%
Arbitrage Rebate Services	-	-	-	-	-	500	-	500	1,000	50%
Other Contractual Services										
Legal Advertising	-	-	-	-	-	-	-	-	3,000	0%
Trustee Services	-	-	-	6,988	-	-	-	6,988	8,250	85%
Dissemination Agent Services	417	417	417	417	417	417	417	2,917	5,000	58%
Bond Amortization Schedules	-	-	-	500	-	-	500	1,000	-	N/A
Property Appraiser & Tax Collector Fees	-	505	-	-	-	-	-	505	275	184%
Bank Service Fees	-	3	-	-	104	-	-	107	250	43%
Communications & Freight Services										
Postage, Freight & Messenger	9	-	68	-	-	20	11	108	50	215%
Computer Services - Website Development	-	-	-	-	-	300	-	300	1,500	20%
Insurance	16,821	-	-	-	-	-	-	16,821	6,300	267%
Printing & Binding	-	-	-	233	-	-	-	233	50	466%
Subscription & Memberships	-	175	-	-	-	-	-	175	175	100%
Legal Services										
Legal - General Counsel	-	-	3,120	1,772	695	25	-	5,612	7,500	75%
Legal - Series 2019 Bonds	-	-	-	-	-	-	-	-	-	N/A
Legal - Boundary Amendment	-	-	1,158	1,390	643	(1,842)	-	1,348	-	N/A
Other General Government Services										
Engineering Services	-	-	-	-	-	-	-	-	5,000	0%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	N/A
Emergency & Disaster Relief Services										
Hurricane Ian	-	-	-	-	-	-	-	-	-	N/A
Road and Street Services										
Professional Management										
Asset Management	-	-	-	-	-	-	-	-	500	0%
Utility Services										
Electric	-	-	-	-	-	-	-	-	-	N/A
Repairs and Maintenance										
Miscellaneous Repairs	-	-	-	-	-	-	-	-	3,500	0%
Pressure Cleaning	-	-	-	-	-	2,952	-	2,952	6,000	49%
Contingencies	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay - Roadway Improvement	-	-	-	-	-	-	-	-	-	N/A

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2024

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services										
Professional - Management	-	3,000	3,000	3,000	3,000	3,000	3,000	18,000	36,000	50%
Field Operations										
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	N/A
Utility Services	-	-	-	-	-	-	-	-	-	N/A
Electric	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	N/A
Lake System										
Aquatic Weed Control	-	2,682	-	2,459	5,141	2,459	2,459	15,200	38,000	40%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	12,000	0%
Slope Survey Monitoring	-	-	-	-	-	-	-	-	-	N/A
Water Quality Reporting	-	5,685	-	-	-	5,685	-	11,370	66,000	17%
Water Quality Testing	-	-	10,339	5,685	10,339	4,654	5,685	36,701	14,500	253%
Stormwater Structures	-	-	-	-	5,500	1,600	-	7,100	26,000	27%
Lake 5/6 Fish Stocking	-	-	-	-	-	-	-	-	20,000	0%
Wetland Preserves System										
Wetland Maintenance	-	-	-	-	-	-	-	-	19,000	0%
Permit Monitoring	-	-	-	-	-	-	-	-	10,000	0%
Contingencies	-	-	-	-	-	-	-	-	16,440	0%
Capital Outlay										
Aeration Systems	-	-	-	-	-	-	-	-	-	N/A
Littoral Shelf Plantings	-	-	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	-	-	-	-	-	-	-	-	N/A
Stormwater Structures	-	-	-	-	40,000	-	-	40,000	-	N/A
Landscaping										
Professional Services										
Asset Management	-	1,375	1,375	1,375	1,375	1,375	1,375	8,250	16,500	50%
Utility Services										
Electric	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance										
Landscape Maintenance	10,327	23,082	6,710	9,707	7,500	-	6,710	64,036	104,000	62%
Eagle Key Maitenance	-	-	-	-	5,920	-	-	5,920	15,000	39%
Tree Trimming	-	-	-	-	-	-	-	-	12,000	N/A
Landscape Replacements	-	-	-	-	-	-	-	-	6,000	0%
Landscape & Shrub Replacements	-	-	-	-	-	-	-	-	6,000	0%
Mulch Installation	-	-	-	-	-	-	-	-	8,000	0%
Annuals	-	-	-	-	-	2,667	-	2,667	16,000	17%
Landscape Lighting	-	-	-	-	-	-	-	-	-	N/A
Irrigation System Repairs	-	-	-	-	-	-	-	-	3,000	0%
Miscellaneous Repairs	-	-	-	-	-	-	-	-	2,000	0%
Mulch Repairs	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	13,760	0%
Capital Outlay										
Eagle Key Improvements	-	-	-	-	-	-	-	-	25,000	0%
Center Pl Blvd Landscape Improvements	-	-	-	-	-	-	-	-	20,000	0%

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2024

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Reserves										
District Asset Restoration	-	-	-	-	-	-	-	-	50,000	0%
Other Fees and Charges										
Discounts/Collection Fees	-	-	-	-	-	-	-	-	44,735	0%
Sub-Total:	**35,324**	**44,673**	**33,935**	**45,575**	**88,382**	**31,562**	**27,906**	**307,357**	**745,585**	41%
Total Expenditures and Other Uses:	**$ 35,324**	**$ 44,673**	**$ 33,935**	**$ 45,575**	**$ 88,382**	**$ 31,562**	**$ 27,906**	**$ 307,357**	**$ 745,585**	41%
Net Increase/ (Decrease) in Fund Balance	(33,363)	31,134	298,596	174,783	(24,895)	(22,503)	(16,203)	407,549	-	
Fund Balance - Beginning	326,869	293,506	324,640	623,236	798,019	773,124	750,621	326,869	-	
Fund Balance - Ending	**$ 293,506**	**$ 324,640**	**$ 623,236**	**$ 798,019**	**$ 773,124**	**$ 750,621**	**$ 734,418**	**$ 734,418**	**$ -**	

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2024

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Interest Income										
Interest Account	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	1,900	1,964	1,887	1,939	1,922	1,798	1,922	13,332	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	2,936	3,049	425	1,532	3,286	3,798	4,339	19,364	-	N/A
Capitalized Interest	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue										
Special Assessments - On-Roll	2,448	94,622	415,066	275,052	79,245	11,307	14,608	892,347	936,205	95%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayment 2019A-1	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfers In	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds										
Debt Proceeds Series 2019A-1	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	**$ 7,285**	**$ 99,635**	**$ 417,377**	**$ 278,522**	**$ 84,452**	**$ 16,902**	**$ 20,870**	**925,043**	**$ 936,205**	**99%**
Expenditures and Other Uses										
Debt Service										
Principal Debt Service - Mandatory	-	295,000	-	-	-	-	-	295,000	295,000	100%
Principal Debt Service - Early Redemptions	-	-	-	-	-	-	-	-	-	N/A
Interest Expense	-	283,244	-	-	-	-	-	283,244	561,694	50%
Operating Transfers Out (To Other Funds)	1,900	1,964	1,887	-	1,922	1,798	1,922	11,393	-	N/A
Other Fees and Charges										
Discounts for Early Payment	-	-	-	1,939	-	-	-	1,939	61,248	3%
Total Expenditures and Other Uses:	**$ 1,900**	**$ 580,208**	**$ 1,887**	**$ 1,939**	**$ 1,922**	**$ 1,798**	**$ 1,922**	**591,576**	**$ 917,942**	**64%**
Net Increase/ (Decrease) in Fund Balance	5,385	(480,573)	415,491	276,583	82,530	15,105	18,947	333,468	18,263	
Fund Balance - Beginning	1,100,335	1,105,720	625,147	1,040,638	1,317,221	1,399,751	1,414,855	1,100,335	-	
Fund Balance - Ending	**$ 1,105,720**	**$ 625,147**	**$ 1,040,638**	**$ 1,317,221**	**$ 1,399,751**	**$ 1,414,855**	**$ 1,433,803**	**1,433,803**	**$ 18,263**	

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2024

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Interest Income										
Interest Account	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	452	454	436	437	424	396	392	2,991	-	N/A
Prepayment Account	623	725	146	1,446	1,832	16	901	5,690	-	N/A
Revenue Account	9	369	2	2	10	-	-	391	-	N/A
Capitalized Interest	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue										
Special Assessments - On-Roll	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off-Roll	153,087	-	-	3,699	-	-	52,457	209,243	259,675	81%
Special Assessments - Prepayment 2019A-2	-	210,548	189,935	-	-	312,878	32,392	745,753	-	N/A
Intragovernmental Transfers In	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds										
Debt Proceeds Series 2019A-2	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	**$ 154,171**	**$ 212,096**	**$ 190,518**	**$ 5,583**	**$ 2,265**	**$ 313,290**	**$ 86,143**	**964,067**	**$ 259,675**	**371%**
Expenditures and Other Uses										
Debt Service										
Principal Debt Service - Mandatory	-	90,000	-	-	-	-	-	90,000	90000	100%
Principal Debt Service - Early Redemptions	-	155,000	-	-	410,000	-	-	565,000	0	N/A
Interest Expense	-	65,181	-	-	4,078	-	-	69,259	169675	41%
Operating Transfers Out (To Other Funds)	452	454	436	437	424	396	392	2,991	0	N/A
Total Expenditures and Other Uses:	**452**	**310,635**	**436**	**437**	**414,502**	**396**	**392**	**727,251**	**$ 259,675**	**280%**
Net Increase/ (Decrease) in Fund Balance	153,719	(98,539)	190,082	5,146	(412,236)	312,894	85,751	236,817	-	
Fund Balance - Beginning	260,980	414,699	316,160	506,242	511,388	99,152	412,046	260,980	-	
Fund Balance - Ending	**$ 414,699**	**$ 316,160**	**$ 506,242**	**$ 511,388**	**$ 99,152**	**$ 412,046**	**$ 497,796**	**$ 497,796**	**$ -**	

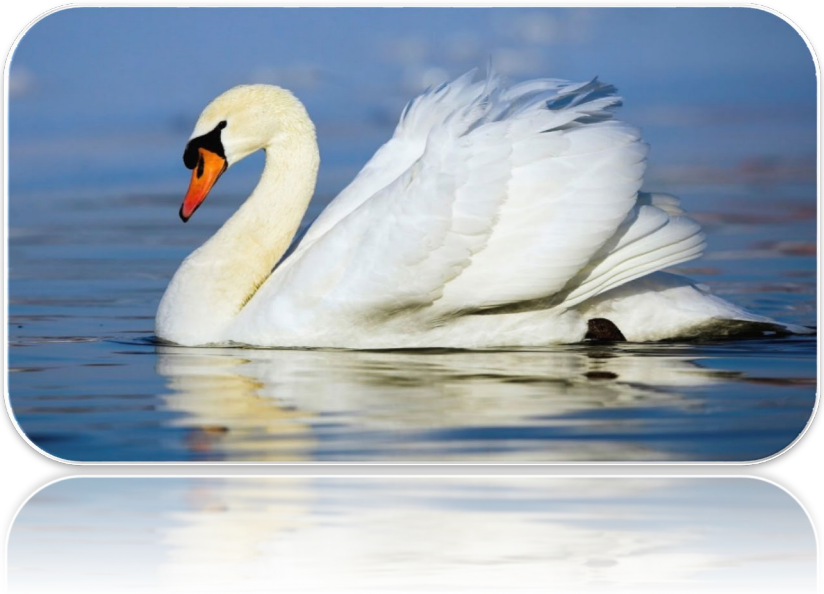
Esplanade Lake Club Community Development District
Capital Project Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2024

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget
Revenue and Other Sources									
Carryforward	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest Income									
Construction Account	26	36	12	8	17	24	33	155	-
Cost of Issuance	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-
Debt Proceeds									
Debt Proceeds Series 2019A-1	-	-	-	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	1,900	1,964	1,887	1,939	1,922	1,798	1,922	13,332	-
Total Revenue and Other Sources:	**$ 1,926**	**$ 2,000**	**$ 1,898**	**$ 1,947**	**$ 1,938**	**$ 1,822**	**$ 1,955**	**$ 13,487**	**$ -**
Expenditures and Other Uses									
Executive									
Professional Management	-	-	-	-	-	-	-	-	-
Other Contractual Services									
Trustee Services	-	-	-	-	-	-	-	-	-
Printing & Binding	-	-	-	-	-	-	-	-	-
Legal Services									
Legal - Series 2019	-	-	-	-	-	-	-	-	-
Capital Outlay									
Water-Sewer Combination-Construction	-	-	-	-	-	-	-	-	-
Stormwater Mgmt-Construction	-	10,123	-	-	-	-	-	10,123	-
Engineering Services	-	-	-	-	-	-	-	-	-
Other Physical Environment	-	-	-	-	-	-	-	-	-
Road Improvements	-	-	-	-	-	-	-	-	-
Underwriters Discount									
Series 2019A-1	-	-	-	-	-	-	-	-	-
Cost of Issuance									
Series 2019A-1	-	-	-	-	-	-	-	-	-
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-
Total Expenditures and Other Uses:	**$ -**	**$ 10,123**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,123**	**$ -**
Net Increase/ (Decrease) in Fund Balance	$ 1,926	$ (8,123)	$ 1,898	$ 1,947	$ 1,938	$ 1,822	$ 1,955	$ 3,364	-
Fund Balance - Beginning	$ 6,196	$ 8,123	$ -	$ 1,898	$ 3,845	$ 5,783	$ 7,605	6,196	-
Fund Balance - Ending	**$ 8,123**	**$ -**	**$ 1,898**	**$ 3,845**	**$ 5,783**	**$ 7,605**	**$ 9,560**	**$ 9,560**	**$ -**

Esplanade Lake Club Community Development District
Capital Project Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2024

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget
Revenue and Other Sources									
Carryforward	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest Income									
Construction Account	18,158	18,856	4,881	24	26	26	29	41,999	-
Cost of Issuance	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-
Debt Proceeds									
Debt Proceeds Series 2019A-2	-	-	-	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	452	454	436	437	424	396	392	2,991	-
Total Revenue and Other Sources:	**$ 18,610**	**$ 19,310**	**$ 5,317**	**$ 460**	**$ 449**	**$ 422**	**$ 422**	**$ 44,991**	**$ -**
Expenditures and Other Uses									
Executive									
Professional Management	-	-	-	-	-	-	-	-	-
Other Contractual Services									
Trustee Services	-	-	-	-	-	-	-	-	-
Printing & Binding	-	-	-	-	-	-	-	-	-
Legal Services									
Legal - Series 2019	-	-	-	-	-	-	-	-	-
Capital Outlay									
Water-Sewer Combination-Construction	-	1,586,152	-	-	-	-	-	1,586,152	-
Stormwater Mgmt-Construction	-	2,970,909	-	-	-	-	-	2,970,909	-
Engineering Services	-	-	-	-	-	-	-	-	-
Other Physical Environment	-	-	-	-	-	-	-	-	-
Road Improvements	-	67,981	-	-	-	-	-	67,981	-
Underwriters Discount									
Series 2019A-2	-	-	-	-	-	-	-	-	-
Cost of Issuance									
Series 2019A-2	-	-	-	-	-	-	-	-	-
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-
Total Expenditures and Other Uses:	**$ -**	**$ 4,625,041**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,625,041**	**$ -**
Net Increase/ (Decrease) in Fund Balance	$ 18,610	$ (4,605,731)	$ 5,317	$ 460	$ 449	$ 422	$ 422	$ (4,580,051)	-
Fund Balance - Beginning	$ 4,131,854	$ 4,150,464	$ (455,267)	$ (449,950)	$ (449,490)	$ (449,041)	$ (448,619)	4,131,854	-
Fund Balance - Ending	**$ 4,150,464**	**$ (455,267)**	**$ (449,950)**	**$ (449,490)**	**$ (449,041)**	**$ (448,619)**	**$ (448,197)**	**$ (448,197)**	**$ -**

ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS –MAY 2024

FISCAL YEAR 2024

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 333308

T: 954-658-4900 **E:** 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 Develoment District
Balance Sheet
for the Period Ending May 31, 2024

	Governmental Funds					Account Groups		Totals (Memorandum Only)
		Debt Service Funds		Capital Projects Funds				
	General Fund	Series 2019A-1	Series 2019A-2	Series 2019A-1	Series 2019A-2	General Long Term Debt	General Fixed Assets	
Assets								
Cash and Investments								
General Fund - Invested Cash	$ 703,882	$ -	$ -	$ -	$ -	$ -	$ -	$ 703,882
Debt Service Fund								
Interest Account	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-
Reserve Account	-	432,147	82,419	-	-	-	-	514,566
Revenue	-	734,261	113	-	-	-	-	734,374
Prepayment Account	-	-	96,411	-	-	-	-	96,411
General Redemption Account	-	-	-	-	-	-	-	-
Capitalized Interest	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-
Construction	-	-	-	11,461	7,456	-	-	18,917
Cost of Issuance	-	-	-	-	-	-	-	-
Due from Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-
Market Valuation Adjustments	-	-	-	-	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-	-	-	-
Assessments Receivable/Deposits	-	-	-	-	-	-	-	-
Contribution from Taylor Morrison	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	1,345,351	-	1,345,351
Amount to be Provided by Debt Service Funds	-	-	-	-	-	14,949,649	-	14,949,649
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	6,007,113	6,007,113
Total Assets	**$ 703,882**	**$ 1,166,407**	**$ 178,943**	**$ 11,461**	**$ 7,456**	**$ 16,295,000**	**$ 6,007,113**	**$ 24,370,262**
Liabilities								
Accounts Payable & Payroll Liabilities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to Developer	-	-	-	-	455,267	-	-	455,267
Due to Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-
Bonds Payable								
Current Portion - Series 2019A-1	-	-	-	-	-	305,000	-	305,000
Current Portion - Series 2019A-2	-	-	-	-	-	55,000	-	55,000
Long Term - Series 2019A-1	-					13,680,000		13,680,000
Long Term - Series 2019A-2	-	-	-	-	-	2,255,000	-	2,255,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-
Total Liabilities	**$ -**	**$ -**	**$ -**	**$ -**	**$ 455,267**	**$ 16,295,000**	**$ -**	**$ 16,750,267**
Fund Equity and Other Credits								
Investment in General Fixed Assets	-	-	-	-	-	-	6,007,113	6,007,113
Unamortized Premium/Discount on Bonds								
Series 2019A-1	-	-	-	-	-	-	-	-
Series 2019A-2	-	-	-	-	-	-	-	-
Retainage Payable	-	-	-	-	-	-	-	-
Fund Balance								
Restricted								
Beginning: October 1, 2023 (Unaudited)	-	1,100,335	260,980	6,196	4,131,854	-	-	5,499,365
Results from Current Operations	-	66,072	(82,037)	5,265	(4,579,666)	-	-	(4,590,365)
Unassigned								
Beginning: October 1, 2023 (Unaudited)	326,869	-	-	-	-	-	-	326,869
Results from Current Operations	377,013	-	-			-	-	377,013
Total Fund Equity and Other Credits	**$ 703,882**	**$ 1,166,407**	**$ 178,943**	**$ 11,461**	**$ (447,812)**	**$ -**	**$ 6,007,113**	**$ 7,619,995**
Total Liabilities, Fund Equity and Other Credits	**$ 703,882**	**$ 1,166,407**	**$ 178,943**	**$ 11,461**	**$ 7,456**	**$ 16,295,000**	**$ 6,007,113**	**$ 24,370,262**

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Interest											
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue											
Special Assessments - On-Roll	1,961	75,806	332,531	220,358	63,487	9,058	11,704	5,428	720,335	745,585	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	N/A
Developer Contribution	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	**$ 1,961**	**$ 75,806**	**$ 332,531**	**$ 220,358**	**$ 63,487**	**$ 9,058**	**$ 11,704**	**$ 5,428**	**$ 720,335**	**$ 745,585**	**97%**
Expenditures and Other Uses											
Executive											
Professional Management	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	28,000	42,000	67%
Financial and Administrative											
Audit Services	-	-	-	4,300	-	-	-	-	4,300	4,300	100%
Accounting Services	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	17,000	25,500	67%
Assessment Roll Services	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	17,000	25,500	67%
Arbitrage Rebate Services	-	-	-	-	-	500	-	-	500	1,000	50%
Other Contractual Services											
Legal Advertising	-	-	-	-	-	-	-	-	-	3,000	0%
Trustee Services	-	-	-	6,988	-	-	-	-	6,988	8,250	85%
Dissemination Agent Services	417	417	417	417	417	417	417	417	3,333	5,000	67%
Bond Amortization Schedules	-	-	-	500	-	-	500	-	1,000	-	N/A
Property Appraiser & Tax Collector Fees	-	505	-	-	-	-	-	-	505	275	184%
Bank Service Fees	-	3	-	-	104	-	-	-	107	250	43%
Communications & Freight Services											
Postage, Freight & Messenger	9	-	68	-	-	20	11	11	118	50	236%
Computer Services - Website Development	-	-	-	-	-	300	-	-	300	1,500	20%
Insurance	16,821	-	-	-	-	-	-	-	16,821	6,300	267%
Printing & Binding	-	-	-	233	-	-	-	-	233	50	466%
Subscription & Memberships	-	175	-	-	-	-	-	-	175	175	100%
Legal Services											
Legal - General Counsel	-	-	3,120	1,772	695	25	-	185	5,797	7,500	77%
Legal - Series 2019 Bonds	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Boundary Amendment	-	-	1,158	1,390	643	(1,842)	-	570	1,918	-	N/A
Other General Government Services											
Engineering Services	-	-	-	-	-	-	-	-	-	5,000	0%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	N/A
Emergency & Disaster Relief Services											
Hurricane Ian	-	-	-	-	-	-	-	-	-	-	N/A
Road and Street Services											
Professional Management											
Asset Management	-	-	-	-	-	-	-	-	-	500	0%
Utility Services											
Electric	-	-	-	-	-	-	-	-	-	-	N/A
Repairs and Maintenance											
Miscellaneous Repairs	-	-	-	-	-	-	-	-	-	3,500	0%
Pressure Cleaning	-	-	-	-	-	2,952	-	-	2,952	6,000	49%
Contingencies	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay - Roadway Improvement	-	-	-	-	-	-	-	-	-	-	N/A

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services											
Professional - Management	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	21,000	36,000	58%
Field Operations											
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	-	N/A
Utility Services	-	-	-	-	-	-	-	-	-	-	N/A
Electric	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance	-	-	-	-	-	-	-		-	-	N/A
Lake System											
Aquatic Weed Control	-	2,682	-	2,459	5,141	2,459	2,459	2,459	17,659	38,000	46%
Lake Bank Maintenance	-	-	-	-	-	-	-	16,448	16,448	12,000	137%
Slope Survey Monitoring	-	-	-	-	-	-	-	-	-	-	N/A
Water Quality Reporting	-	5,685	-	-	-	5,685	-	-	11,370	66,000	17%
Water Quality Testing	-	-	10,339	5,685	10,339	4,654	5,685	-	36,701	14,500	253%
Stormwater Structures	-	-	-	-	5,500	1,600	-	-	7,100	26,000	27%
Lake 5/6 Fish Stocking	-	-	-	-	-	-	-	-	-	20,000	0%
Wetland Preserves System											
Wetland Maintenance	-	-	-	-	-	-	-	-	-	19,000	0%
Permit Monitoring	-	-	-	-	-	-	-	-	-	10,000	0%
Contingencies	-	-	-	-	-	-	-	-	-	16,440	0%
Capital Outlay											
Aeration Systems	-	-	-	-	-	-	-	-	-	-	N/A
Littoral Shelf Plantings	-	-	-	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Structures	-	-	-	-	40,000	-	-	-	40,000	-	N/A
Landscaping											
Professional Services											
Asset Management	-	1,375	1,375	1,375	1,375	1,375	1,375	1,375	9,625	16,500	58%
Utility Services											
Electric	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance											
Landscape Maintenance	10,327	23,082	6,710	9,707	7,500	-	6,710	3,750	67,786	104,000	65%
Eagle Key Maitenance	-	-	-	-	5,920	-	-	-	5,920	15,000	39%
Tree Trimming	-	-	-	-	-	-	-	-	-	12,000	N/A
Landscape Replacements	-	-	-	-	-	-	-	-	-	6,000	0%
Landscape & Shrub Replacements	-	-	-	-	-	-	-		-	6,000	0%
Mulch Installation	-	-	-	-	-	-	-	-	-	8,000	0%
Annuals	-	-	-	-	-	2,667	-	-	2,667	16,000	17%
Landscape Lighting	-	-	-	-	-	-	-	-	-	-	N/A
Irrigation System Repairs	-	-	-	-	-	-	-	-	-	3,000	0%
Miscellaneous Repairs	-	-	-	-	-	-	-		-	2,000	0%
Mulch Repairs	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	13,760	0%
Capital Outlay											
Eagle Key Improvements	-	-	-	-	-	-	-	-	-	25,000	0%
Center Pl Blvd Landscape Improvements	-	-	-	-	-	-	-	-	-	20,000	0%

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Reserves											
District Asset Restoration	-	-	-	-	-	-	-	-	-	50,000	0%
Other Fees and Charges											
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	44,735	0%
Sub-Total:	**35,324**	**44,673**	**33,935**	**45,575**	**88,382**	**31,562**	**27,906**	**35,964**	**343,321**	**745,585**	46%
Total Expenditures and Other Uses:	**$ 35,324**	**$ 44,673**	**$ 33,935**	**$ 45,575**	**$ 88,382**	**$ 31,562**	**$ 27,906**	**$ 35,964**	**$ 343,321**	**$ 745,585**	46%
Net Increase/ (Decrease) in Fund Balance	(33,363)	31,134	298,596	174,783	(24,895)	(22,503)	(16,203)	(30,536)	377,013	-	
Fund Balance - Beginning	326,869	293,506	324,640	623,236	798,019	773,124	750,621	734,418	326,869	-	
Fund Balance - Ending	**$ 293,506**	**$ 324,640**	**$ 623,236**	**$ 798,019**	**$ 773,124**	**$ 750,621**	**$ 734,418**	**$ 703,882**	**$ 703,882**	**$ -**	

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Interest Income											
Interest Account	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	1,900	1,964	1,887	1,939	1,922	1,798	1,922	1,860	15,192	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	2,936	3,049	425	1,532	3,286	3,798	4,339	4,279	23,643	-	N/A
Capitalized Interest	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue											
Special Assessments - On-Roll	2,448	94,622	415,066	275,052	79,245	11,307	14,608	6,776	899,123	936,205	96%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayment 2019A-1	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfers In	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds											
Debt Proceeds Series 2019A-1	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	**$ 7,285**	**$ 99,635**	**$ 417,377**	**$ 278,522**	**$ 84,452**	**$ 16,902**	**$ 20,870**	**$ 12,915**	**937,958**	**$ 936,205**	**100%**
Expenditures and Other Uses											
Debt Service											
Principal Debt Service - Mandatory	-	295,000	-	-	-	-	-	-	295,000	295,000	100%
Principal Debt Service - Early Redemptions	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense	-	283,244	-	-	-	-	-	278,450	561,694	561,694	100%
Operating Transfers Out (To Other Funds)	1,900	1,964	1,887	-	1,922	1,798	1,922	1,860	13,253	-	N/A
Other Fees and Charges											
Discounts for Early Payment	-	-	-	1,939	-	-	-	-	1,939	61,248	3%
Total Expenditures and Other Uses:	**$ 1,900**	**$ 580,208**	**$ 1,887**	**$ 1,939**	**$ 1,922**	**$ 1,798**	**$ 1,922**	**$ 280,310**	**871,885**	**$ 917,942**	**95%**
Net Increase/ (Decrease) in Fund Balance	5,385	(480,573)	415,491	276,583	82,530	15,105	18,947	(267,395)	66,072	18,263	
Fund Balance - Beginning	1,100,335	1,105,720	625,147	1,040,638	1,317,221	1,399,751	1,414,855	1,433,803	1,100,335	-	
Fund Balance - Ending	**$ 1,105,720**	**$ 625,147**	**$ 1,040,638**	**$ 1,317,221**	**$ 1,399,751**	**$ 1,414,855**	**$ 1,433,803**	**$ 1,166,407**	**1,166,407**	**$ 18,263**	

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	N/A
Interest Income											
Interest Account	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	452	454	436	437	424	396	392	355	3,346	-	N/A
Prepayment Account	623	725	146	1,446	1,832	16	901	1,492	7,182	-	N/A
Revenue Account	9	369	2	2	10	-	-	113	504	-	N/A
Capitalized Interest	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue											
Special Assessments - On-Roll	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Off-Roll	153,087	-	-	3,699	-	-	52,457	-	209,243	259,675	81%
Special Assessments - Prepayment 2019A-2	-	210,548	189,935	-	-	312,878	32,392	57,011	802,763	-	N/A
Intragovernmental Transfers In	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds											
Debt Proceeds Series 2019A-2	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	**$ 154,171**	**$ 212,096**	**$ 190,518**	**$ 5,583**	**$ 2,265**	**$ 313,290**	**$ 86,143**	**$ 58,970**	**1,023,038**	**$ 259,675**	**394%**
Expenditures and Other Uses											
Debt Service											
Principal Debt Service - Mandatory	-	90,000	-	-	-	-	-	-	90,000	90000	100%
Principal Debt Service - Early Redemptions	-	155,000	-	-	410,000	-	-	325,000	890,000	0	N/A
Interest Expense	-	65,181	-	-	4,078	-	-	52,469	121,728	169675	72%
Operating Transfers Out (To Other Funds)	452	454	436	437	424	396	392	355	3,346	0	N/A
Total Expenditures and Other Uses:	**452**	**310,635**	**436**	**437**	**414,502**	**396**	**392**	**377,823**	**1,105,074**	**$ 259,675**	**426%**
Net Increase/ (Decrease) in Fund Balance	153,719	(98,539)	190,082	5,146	(412,236)	312,894	85,751	(318,853)	(82,037)	-	
Fund Balance - Beginning	260,980	414,699	316,160	506,242	511,388	99,152	412,046	497,796	260,980	-	
Fund Balance - Ending	**$ 414,699**	**$ 316,160**	**$ 506,242**	**$ 511,388**	**$ 99,152**	**$ 412,046**	**$ 497,796**	**$ 178,943**	**$ 178,943**	**$ -**	

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget
Revenue and Other Sources										
Carryforward	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest Income										
Construction Account	26	36	12	8	17	24	33	41	196	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-
Debt Proceeds										
Debt Proceeds Series 2019A-1	-	-	-	-	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	1,900	1,964	1,887	1,939	1,922	1,798	1,922	1,860	15,192	-
Total Revenue and Other Sources:	**$ 1,926**	**$ 2,000**	**$ 1,898**	**$ 1,947**	**$ 1,938**	**$ 1,822**	**$ 1,955**	**$ 1,901**	**$ 15,388**	**$ -**
Expenditures and Other Uses										
Executive										
Professional Management	-	-	-	-	-	-	-	-	-	-
Other Contractual Services										
Trustee Services	-	-	-	-	-	-	-	-	-	-
Printing & Binding	-	-	-	-	-	-	-	-	-	-
Legal Services										
Legal - Series 2019	-	-	-	-	-	-	-	-	-	-
Capital Outlay										
Water-Sewer Combination-Construction	-	-	-	-	-	-	-	-	-	-
Stormwater Mgmt-Construction	-	10,123	-	-	-	-	-	-	10,123	-
Engineering Services	-	-	-	-	-	-	-	-	-	-
Other Physical Environment	-	-	-	-	-	-	-	-	-	-
Road Improvements	-	-	-	-	-	-	-	-	-	-
Underwriters Discount										
Series 2019A-1	-	-	-	-	-	-	-	-	-	-
Cost of Issuance										
Series 2019A-1	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-
Total Expenditures and Other Uses:	**$ -**	**$ 10,123**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,123**	**$ -**
Net Increase/ (Decrease) in Fund Balance	$ 1,926	$ (8,123)	$ 1,898	$ 1,947	$ 1,938	$ 1,822	$ 1,955	$ 1,901	$ 5,265	-
Fund Balance - Beginning	$ 6,196	$ 8,123	$ -	$ 1,898	$ 3,845	$ 5,783	$ 7,605	$ 9,560	6,196	-
Fund Balance - Ending	**$ 8,123**	**$ -**	**$ 1,898**	**$ 3,845**	**$ 5,783**	**$ 7,605**	**$ 9,560**	**$ 11,461**	**$ 11,461**	**$ -**

Esplanade Lake Club Community Development District
Capital Project Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2024

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget
Revenue and Other Sources										
Carryforward	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest Income										
Construction Account	18,158	18,856	4,881	24	26	26	29	30	42,030	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-
Debt Proceeds										
Debt Proceeds Series 2019A-2	-	-	-	-	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	452	454	436	437	424	396	392	355	3,346	-
Total Revenue and Other Sources:	**$ 18,610**	**$ 19,310**	**$ 5,317**	**$ 460**	**$ 449**	**$ 422**	**$ 422**	**$ 385**	**$ 45,376**	**$ -**
Expenditures and Other Uses										
Executive										
Professional Management	-	-	-	-	-	-	-	-	-	-
Other Contractual Services										
Trustee Services	-	-	-	-	-	-	-	-	-	-
Printing & Binding	-	-	-	-	-	-	-	-	-	-
Legal Services										
Legal - Series 2019	-	-	-	-	-	-	-	-	-	-
Capital Outlay										
Water-Sewer Combination-Construction	-	1,586,152	-	-	-	-	-	-	1,586,152	-
Stormwater Mgmt-Construction	-	2,970,909	-	-	-	-	-	-	2,970,909	-
Engineering Services	-	-	-	-	-	-	-	-	-	-
Other Physical Environment	-	-	-	-	-	-	-	-	-	-
Road Improvements	-	67,981	-	-	-	-	-	-	67,981	-
Underwriters Discount										
Series 2019A-2	-	-	-	-	-	-	-	-	-	-
Cost of Issuance										
Series 2019A-2	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-
Total Expenditures and Other Uses:	**$ -**	**$ 4,625,041**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,625,041**	**$ -**
Net Increase/ (Decrease) in Fund Balance	$ 18,610	$ (4,605,731)	$ 5,317	$ 460	$ 449	$ 422	$ 422	$ 385	$ (4,579,666)	-
Fund Balance - Beginning	$ 4,131,854	$ 4,150,464	$ (455,267)	$ (449,950)	$ (449,490)	$ (449,041)	$ (448,619)	$ (448,197)	4,131,854	-
Fund Balance - Ending	**$ 4,150,464**	**$ (455,267)**	**$ (449,950)**	**$ (449,490)**	**$ (449,041)**	**$ (448,619)**	**$ (448,197)**	**$ (447,812)**	**$ (447,812)**	**$ -**