

ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT



MEETING AGENDA

NOVEMBER 14, 2024

PREPARED BY:

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ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT

November 7, 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, November 14, 2024**, at **11:00 A.M.** at the offices of **Atwell Engineering, 28100 Bonita Grande Drive, Suite 305, 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=m1c83568e3cdb7df6bda21944242e2ac1>

Access Code: **2348 811 2093**, Event password: **Jpward**

Phone: **408-418-9388** and enter the access code **2348 811 2093**, password: **Jpward** to join the meeting.

The Public is provided two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.

Agenda

1. Call to Order & Roll Call.
 2. Notice of Advertisement of Landowners' and Regular Meeting.
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ORGANIZATIONAL MATTERS FOR THE DISTRICT

3. Administration of Oath of Office for the Individual elected to Seat 4 from the Landowners' Meeting held on November 14, 2024.
 - I. Oath of Office.
 - II. Guide to the Sunshine Law and Code of Ethics for Public Employees.

- III. Form 1 – Statement of Financial Interests.
 - IV. Sample of E-filed Form 1 – Statement of Financial Interests. (2024 Changes to the Law and filing requirements)
 - V. Form 8B – Conflict Waiver Form.
4. Consideration of **Resolution 2025-1**, a Resolution of the Board of Supervisors of the Esplanade Lake Club Community Development District canvassing and certifying the results of the Landowners' election of Supervisors held pursuant to Section 190.006(2), *Florida Statutes*.

ADMINISTRATIVE MATTERS FOR THE DISTRICT

5. Acceptance of the Resignations of Mr. Charles Cook from Seat 1 [effective November 6, 2024] whose term is set to expire November 2026, and Mr. Felipe Gonzalez from Seat 2 [effective November 6, 2024] whose term is set to expire November 2026.
- I. Appointment of individuals to fill Seats 1 and 2.
 - II. Oath of Office.
 - III. Guide to the Sunshine Law and Code of Ethics for Public Employees.
 - IV. Sample of E-filed Form 1 – Statement of Financial Interests. (Changes to the Law and filing requirements as of January 1, 2024)
 - V. Form 8B – Conflict Waiver Form.
6. Consideration of **Resolution 2025-2**, a Resolution of the Board of Supervisors Re-Designating Certain Officers of the Esplanade Lake Club Community Development District following the Landowners' Election.
7. Consideration of Minutes:
- I. September 12, 2024 – Meeting Minutes.
8. Staff Reports.
- I. District Attorney.
 - II. District Engineer.
 - III. District Asset Manager.
 - a) Water Quality Report: August 2024.
 - IV. District Manager.
 - a) Selection of Qualified Electors to fill Seats 3 & 5.
 - b) **Important Board Meeting Dates for Balance of Fiscal Year 2025.**
 - c) Financial Statements for period ending August 31, 2024 (unaudited).
 - d) Financial Statements for period ending September 30, 2024 (unaudited).
 - e) Financial Statements for period ending October 31, 2024 (unaudited).
9. Supervisor's Requests.

10. Public Comments.

Public comment period is for items NOT listed on the agenda, and comments are limited to three (3) minutes per person and assignment of speaking time is not permitted; however, the Presiding Officer may extend or reduce the time for the public comment period consistent with Section 286.0114, Florida Statutes.

11. Adjournment

Staff Review

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

The second order of business is the Notice of Advertisement of Landowners' and Regular Meeting

The third order of business is administrative in nature and is the administration of the oath of office for the Individual elected to Seat 4 of the Board of Supervisors.

Where applicable, each newly appointed Board Member must file a Form 1 – Statement of Financial Interests, which must be filed with the Florida Commission on Ethics within thirty (30) days of being seated on this Board.

Additionally, if any newly appointed Board Member currently sits as a member of any other Community Development District Board(s), he/she must amend their current Form 1 – Statement of Financial Interests to now include the Esplanade Lake Club Community Development District. The amended form must be filed with the Florida Commission on Ethics within thirty (30) days of being seated on this Board of Supervisors.

The fourth order of business is consideration of **Resolution 2025-1**, a Resolution of the Board of Supervisors of the Esplanade Lake Club Community Development District canvassing and certifying the results of the landowners' election of Supervisors held pursuant to Section 190.006(2), *Florida Statutes*.

The fifth order of business is the is administrative in nature and is to accept the Resignations of Mr. Charles Cook from Seat 1, effective November 6, 2024, whose term is set to expire November 2026, and Mr. Felipe Gonzalez from Seat 2, effective November 6, 2024, whose term is set to expire November 2026.

The next item deals with the replacement of Mr. Charles Cook and Mr. Felipe Gonzalez. The District's Charter, Chapter 190 F.S. provides the mechanism for which to replace a member who has resigned. Essentially, the remaining members, by majority vote of the Board of Supervisors have the sole

responsibility for filling the unexpired term of office of the resigning member. Once the Board appoints an individual to fill the seat, I will take the opportunity to swear those individuals into office.

The newly appointed Board Member must file a Form 1 – Statement of Financial Interests, which must be filed with the Supervisor of Elections in the County in which he/she resides within thirty (30) days of being seated on this Board.

Additionally, if any of the newly appointed Board member currently sits as a member of any other Community Development District Board, they must amend their current Form 1 – Statement of Financial Interests to now include the Esplanade Lake Club Community Development District. The amended form must be filed with the Supervisor of Elections in the County in which you reside within thirty (30) days of being seated on this Board of Supervisors.

The sixth order of business is the consideration of **Resolution 2025-2**, a Resolution of the Board of Supervisors designates the officers of the Esplanade Lake Club Community Development District after the outcome of the Landowners’ Election which was held on November 14, 2024. Below are the current officers for the District.

OFFICE	NAME OF OFFICE HOLDER
CHAIRPERSON	CHARLES COOK
VICE-CHAIRPERSON	TOMMY DEAN
ASSISTANT SECRETARY	FELIPE GONZALEZ
ASSISTANT SECRETARY	REBEKAH NORTON
ASSISTANT SECRETARY	VALERIE MCCHESENEY
SECRETARY & TREASURER	JAMES P. WARD

The seventh order of business is the consideration of the Minutes is the consideration of the Minutes from the Esplanade Lake Club Board of Supervisors Public Hearings and Regular Meeting held on August 15, 2024.

The eighth order of business are staff reports by the District Attorney, District Engineer, and District Asset Manager. The District Manager will review important meeting dates for the remainder of the Fiscal Year.

As well as discuss the process of selecting a qualified elector to fill Seats 3 and 5. As you may recall, the District reached the threshold to conduct a qualified elector election (conducted by the Supervisor of Elections of Lee County) in November 2024, and which during the qualifying period two (2) seats were available. However, no qualified elector presented themselves for either Seat.

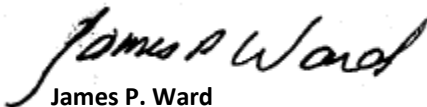
The Board previously declared these Seats vacant by adopting Resolution 2024-14, on August 15, 2024. Until such time as the Board appoints a Qualified Elector to fill the vacancy, the incumbent Board of Supervisor shall remain in office. Chapter 190.006 indicates that within 90 days thereafter, which would be February 3, 2025, the Board would fill the vacancy. If not, the statute continues that the incumbent Board Member in that seat shall remain in office.

If the Board is able to determine a qualified elector to fill either seat, and those individuals are present at the meeting, then we will be prepared to swear in these seats

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

The Fiscal Year 2025 schedule is as follows:

October 10, 2024	November 14, 2024 – Landowners Meeting
December 12, 2024	January 9, 2025
February 13, 2025	March 13, 2025
April 10, 2025	May 8, 2025
June 12, 2025	July 10, 2025
August 14, 2025	September 11, 2025

NOTICE OF LANDOWNERS MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within Esplanade Lake Club Community Development District ("District") the location of which is generally described as comprising approximately 797.08 acres of land. The site generally located south of Alico Road, north of Miromar Lakes Parkway and east of Ben Hill Griffin Parkway in Lee County, Florida, advising that a meeting of landowners will be held for the purpose of electing one (1) person to the District's Board of Supervisors ("Board", and individually "Supervisor"). Immediately following the landowners' meeting there will be convened a meeting of the Board for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE: November 14, 2024

TIME: 11:00 AM

PLACE: Atwell, LLC, 28100 Bonita Grande Drive, Suite 305, Bonita Springs, FL 34135

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, c/o JP Ward and Associates, LLC, 2301 NE 37th Street, Fort Lauderdale, Florida 33308, Phone 954-658-4900, E-Mail: JimWard@JPWardAssociates.com ("District Manager's Office"). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner's proxy. At the landowners' meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners' meeting and the Board meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from the District Manager's Office. There may be an occasion where one or more supervisors will participate by telephone.

Any person requiring special accommodation to participate in these meetings is asked to contact the District Manager's Office, at least 48 hours before the hearing. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

A person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that such person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

Esplanade Lake Club Community Development District
James P. Ward
District Manager
Publication Dates
LSAR0164704

OATH OR AFFIRMATION OF OFFICE

I, _____, a citizen of the State of Florida and of the United States of America, and being an officer of the **Esplanade Lake Club Community Development District** and a recipient of public funds as such officer, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me as a member of the Board of Supervisors of the **Esplanade Lake Club Community Development District**, Lee County, Florida.

Signature

Printed Name: _____

STATE OF FLORIDA
COUNTY OF _____

Sworn to (or affirmed) before me by means of Physical presence or online notarization this ___ day of _____, 20___, by _____, whose signature appears hereinabove, who is personally known to me or who produced _____ as identification.

NOTARY PUBLIC
STATE OF FLORIDA

Print Name: _____

My Commission Expires: _____

FLORIDA COMMISSION ON ETHICS



GUIDE
to the
SUNSHINE AMENDMENT
and
CODE of ETHICS
for Public Officers and Employees

2024

State of Florida
COMMISSION ON ETHICS

Ashley Lukis, *Chair*
Tallahassee

Michelle Anchors, *Vice Chair*
Fort Walton Beach

William P. Cervone
Gainesville

Tina Descovich
Indialantic

Freddie Figgers
Fort Lauderdale

Luis M. Fusté
Coral Gables

Wengay M. Newton, Sr.
St. Petersburg

Kerrie Stillman
Executive Director
P.O. Drawer 15709
Tallahassee, FL 32317-5709
www.ethics.state.fl.us
(850) 488-7864*

*Please direct all requests for information to this number.

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I. HISTORY OF FLORIDA'S ETHICS LAWS

Florida has been a leader among the states in establishing ethics standards for public officials and recognizing the right of citizens to protect the public trust against abuse. Our state Constitution was revised in 1968 to require a code of ethics, prescribed by law, for all state employees and non-judicial officers prohibiting conflict between public duty and private interests.

Florida's first successful constitutional initiative resulted in the adoption of the Sunshine Amendment in 1976, providing additional constitutional guarantees concerning ethics in government. In the area of enforcement, the Sunshine Amendment requires that there be an independent commission (the Commission on Ethics) to investigate complaints concerning breaches of public trust by public officers and employees other than judges.

The Code of Ethics for Public Officers and Employees is found in Chapter 112 (Part III) of the Florida Statutes. Foremost among the goals of the Code is to promote the public interest and maintain the respect of the people for their government. The Code is also intended to ensure that public officials conduct themselves independently and impartially, not using their offices for private gain other than compensation provided by law. While seeking to protect the integrity of government, the Code also seeks to avoid the creation of unnecessary barriers to public service.

Criminal penalties, which initially applied to violations of the Code, were eliminated in 1974 in favor of administrative enforcement. The Legislature created the Commission on Ethics that year "to serve as guardian of the standards of conduct" for public officials, state and local. Five of the Commission's nine members are appointed by the Governor, and two each are appointed by the President of the Senate and Speaker of the House of Representatives. No more than five Commission members may be members of the same political party, and none may be lobbyists, or hold any public employment during their two-year terms of office. A chair is selected from among the members to serve a one-year term and may not succeed himself or herself.

II. ROLE OF THE COMMISSION ON ETHICS

In addition to its constitutional duties regarding the investigation of complaints, the Commission:

- Renders advisory opinions to public officials;
- Prescribes forms for public disclosure;
- Prepares mailing lists of public officials subject to financial disclosure for use by Supervisors of Elections and the Commission in distributing forms and notifying delinquent filers;
- Makes recommendations to disciplinary officials when appropriate for violations of ethics and disclosure laws, since it does not impose penalties;
- Administers the Executive Branch Lobbyist Registration and Reporting Law;
- Maintains financial disclosure filings of constitutional officers and state officers and employees; and,
- Administers automatic fines for public officers and employees who fail to timely file required annual financial disclosure.

III. THE ETHICS LAWS

The ethics laws generally consist of two types of provisions, those prohibiting certain actions or conduct and those requiring that certain disclosures be made to the public. The following descriptions of these laws have been simplified in an effort to provide notice of their requirements. Therefore, we suggest that you also review the wording of the actual law. Citations to the appropriate laws are in brackets.

The laws summarized below apply generally to all public officers and employees, state and local, including members of advisory bodies. The principal exception to this broad coverage is the exclusion of judges, as they fall within the jurisdiction of the Judicial Qualifications Commission.

Public Service Commission (PSC) members and employees, as well as members of the PSC Nominating Council, are subject to additional ethics standards that are enforced by the Commission on Ethics under Chapter 350, Florida Statutes. Further, members of the governing boards of charter schools are subject to some of the provisions of the Code of Ethics [Sec. 1002.33(26), Fla. Stat.], as are the officers, directors, chief executive officers and some employees of business entities that serve as the chief administrative or executive officer or employee of a political subdivision. [Sec. 112.3136, Fla. Stat.]

A. PROHIBITED ACTIONS OR CONDUCT

1. Solicitation and Acceptance of Gifts

Public officers, employees, local government attorneys, and candidates are prohibited from soliciting or accepting anything of value, such as a gift, loan, reward, promise of future employment, favor, or service, that is based on an understanding that their vote, official action, or judgment would be influenced by such gift. [Sec. 112.313(2), Fla. Stat.]

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** any gift from a political committee, lobbyist who has lobbied the official or his or her agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist or from a vendor doing business with the official's agency. [Sec. 112.3148, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees are prohibited from directly or indirectly **accepting** a gift worth more than \$100 from such a lobbyist, from a partner, firm, employer, or principal of the lobbyist, or from a political committee or vendor doing business with their agency. [Sec.112.3148, Fla. Stat.]

However, notwithstanding Sec. 112.3148, Fla. Stat., no Executive Branch lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] Typically, this would include gifts valued at less than \$100 that formerly

were permitted under Section 112.3148, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

Also, persons required to file Form 1 or Form 6, and state procurement employees and members of their immediate families, are prohibited from accepting any gift from a political committee. [Sec. 112.31485, Fla. Stat.]

2. *Unauthorized Compensation*

Public officers or employees, local government attorneys, and their spouses and minor children are prohibited from accepting any compensation, payment, or thing of value when they know, or with the exercise of reasonable care should know, that it is given to influence a vote or other official action. [Sec. 112.313(4), Fla. Stat.]

3. *Misuse of Public Position*

Public officers and employees, and local government attorneys are prohibited from corruptly using or attempting to use their official positions or the resources thereof to obtain a special privilege or benefit for themselves or others. [Sec. 112.313(6), Fla. Stat.]

4. *Abuse of Public Position*

Public officers and employees are prohibited from abusing their public positions in order to obtain a disproportionate benefit for themselves or certain others. [Article II, Section 8(h), Florida Constitution.]

5. *Disclosure or Use of Certain Information*

Public officers and employees and local government attorneys are prohibited from disclosing or using information not available to the public and obtained by reason of their public position, for the personal benefit of themselves or others. [Sec. 112.313(8), Fla. Stat.]

6. *Solicitation or Acceptance of Honoraria*

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** honoraria related to their public offices or duties. [Sec. 112.3149, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees, are prohibited from knowingly **accepting** an honorarium from a political committee, lobbyist who has lobbied the person's agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist, or from a vendor doing business with the official's agency. However, they may accept the payment of expenses related to an honorarium event from such individuals or entities, provided that the expenses are disclosed. See Part III F of this brochure. [Sec. 112.3149, Fla. Stat.]

Lobbyists and their partners, firms, employers, and principals, as well as political committees and vendors, are prohibited from **giving** an honorarium to persons required to file FORM 1 or FORM 6 and to state procurement employees. Violations of this law may result in fines of up to \$5,000 and prohibitions against lobbying for up to two years. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no Executive Branch or legislative lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] This may include honorarium event related expenses that formerly were permitted under Sec. 112.3149, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

B. PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS

1. *Doing Business With One's Agency*

- a) A public employee acting as a purchasing agent, or public officer acting in an official capacity, is prohibited from purchasing, renting, or leasing any realty, goods, or

services for his or her agency from a business entity in which the officer or employee or his or her spouse or child owns more than a 5% interest. [Sec. 112.313(3), Fla. Stat.]

- b) A public officer or employee, acting in a private capacity, also is prohibited from renting, leasing, or selling any realty, goods, or services to his or her own agency if the officer or employee is a state officer or employee, or, if he or she is an officer or employee of a political subdivision, to that subdivision or any of its agencies. [Sec. 112.313(3), Fla. Stat.]

2. *Conflicting Employment or Contractual Relationship*

- a) A public officer or employee is prohibited from holding any employment or contract with any business entity or agency regulated by or doing business with his or her public agency. [Sec. 112.313(7), Fla. Stat.]
- b) A public officer or employee also is prohibited from holding any employment or having a contractual relationship which will pose a frequently recurring conflict between the official's private interests and public duties or which will impede the full and faithful discharge of the official's public duties. [Sec. 112.313(7), Fla. Stat.]
- c) Limited exceptions to this prohibition have been created in the law for legislative bodies, certain special tax districts, drainage districts, and persons whose professions or occupations qualify them to hold their public positions. [Sec. 112.313(7)(a) and (b), Fla. Stat.]

3. *Exemptions*—Pursuant to Sec. 112.313(12), Fla. Stat., the prohibitions against doing business with one's agency and having conflicting employment may not apply:

- a) When the business is rotated among all qualified suppliers in a city or county.
- b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter

the contract. NOTE: Disclosure of the interest of the official, spouse, or child and the nature of the business must be filed prior to or at the time of submission of the bid on Commission FORM 3A with the Commission on Ethics or Supervisor of Elections, depending on whether the official serves at the state or local level.

- c) When the purchase or sale is for legal advertising, utilities service, or for passage on a common carrier.
- d) When an emergency purchase must be made to protect the public health, safety, or welfare.
- e) When the business entity is the only source of supply within the political subdivision and there is full disclosure of the official's interest to the governing body on Commission FORM 4A.
- f) When the aggregate of any such transactions does not exceed \$500 in a calendar year.
- g) When the business transacted is the deposit of agency funds in a bank of which a county, city, or district official is an officer, director, or stockholder, so long as agency records show that the governing body has determined that the member did not favor his or her bank over other qualified banks.
- h) When the prohibitions are waived in the case of ADVISORY BOARD MEMBERS by the appointing person or by a two-thirds vote of the appointing body (after disclosure on Commission FORM 4A).
- i) When the public officer or employee purchases in a private capacity goods or services, at a price and upon terms available to similarly situated members of the general public, from a business entity which is doing business with his or her agency.
- j) When the public officer or employee in a private capacity purchases goods or services from a business entity which is subject to the regulation of his or her agency where the price and terms of the transaction are available to similarly situated members of

the general public and the officer or employee makes full disclosure of the relationship to the agency head or governing body prior to the transaction.

4. *Additional Exemptions*

No elected public officer is in violation of the conflicting employment prohibition when employed by a tax exempt organization contracting with his or her agency so long as the officer is not directly or indirectly compensated as a result of the contract, does not participate in any way in the decision to enter into the contract, abstains from voting on any matter involving the employer, and makes certain disclosures. [Sec. 112.313(15), Fla. Stat.]

5. *Legislators Lobbying State Agencies*

A member of the Legislature is prohibited from representing another person or entity for compensation during his or her term of office before any state agency other than judicial tribunals. [Art. II, Sec. 8(e), Fla. Const., and Sec. 112.313(9), Fla. Stat.]

6. *Additional Lobbying Restrictions for Certain Public Officers and Employees*

A statewide elected officer; a member of the legislature; a county commissioner; a county officer pursuant to Article VIII or county charter; a school board member; a superintendent of schools; an elected municipal officer; an elected special district officer in a special district with ad valorem taxing authority; or a person serving as a secretary, an executive director, or other agency head of a department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the federal government, the legislature, any state government body or agency, or any political subdivision of this state, during his or her term of office. [Art. II Sec 8(f)(2), Fla. Const. and Sec. 112.3121, Fla. Stat.]

7. *Employees Holding Office*

A public employee is prohibited from being a member of the governing body which serves as his or her employer. [Sec. 112.313(10), Fla. Stat.]

8. *Professional and Occupational Licensing Board Members*

An officer, director, or administrator of a state, county, or regional professional or occupational organization or association, while holding such position, may not serve as a member of a state examining or licensing board for the profession or occupation. [Sec. 112.313(11), Fla. Stat.]

9. *Contractual Services: Prohibited Employment*

A state employee of the executive or judicial branch who participates in the decision-making process involving a purchase request, who influences the content of any specification or procurement standard, or who renders advice, investigation, or auditing, regarding his or her agency's contract for services, is prohibited from being employed with a person holding such a contract with his or her agency. [Sec. 112.3185(2), Fla. Stat.]

10. *Local Government Attorneys*

Local government attorneys, such as the city attorney or county attorney, and their law firms are prohibited from representing private individuals and entities before the unit of local government which they serve. A local government attorney cannot recommend or otherwise refer to his or her firm legal work involving the local government unit unless the attorney's contract authorizes or mandates the use of that firm. [Sec. 112.313(16), Fla. Stat.]

11. *Dual Public Employment*

Candidates and elected officers are prohibited from accepting public employment if they know or should know it is being offered for the purpose of influence. Further, public employment may not be accepted unless the position was already in existence or was created without the anticipation of the official's interest, was publicly advertised, and the officer had to meet the same qualifications and go through the same hiring process as other applicants. For elected public officers already holding public employment, no promotion given for the purpose of influence may be accepted, nor may promotions that are inconsistent with those given other similarly situated employees. [Sec. 112.3125, Fla. Stat.]

C. RESTRICTIONS ON APPOINTING, EMPLOYING, AND CONTRACTING WITH RELATIVES

1. *Anti-Nepotism Law*

A public official is prohibited from seeking for a relative any appointment, employment, promotion, or advancement in the agency in which he or she is serving or over which the official exercises jurisdiction or control. No person may be appointed, employed, promoted, or advanced in or to a position in an agency if such action has been advocated by a related public official who is serving in or exercising jurisdiction or control over the agency; this includes relatives of members of collegial government bodies. NOTE: This prohibition does not apply to school districts (except as provided in Sec. 1012.23, Fla. Stat.), community colleges and state universities, or to appointments of boards, other than those with land-planning or zoning responsibilities, in municipalities of fewer than 35,000 residents. Also, the approval of budgets does not constitute “jurisdiction or control” for the purposes of this prohibition. This provision does not apply to volunteer emergency medical, firefighting, or police service providers. [Sec. 112.3135, Fla. Stat.]

2. *Additional Restrictions*

A state employee of the executive or judicial branch or the PSC is prohibited from directly or indirectly procuring contractual services for his or her agency from a business entity of which a relative is an officer, partner, director, or proprietor, or in which the employee, or his or her spouse, or children own more than a 5% interest. [Sec. 112.3185(6), Fla. Stat.]

D. POST OFFICE HOLDING AND EMPLOYMENT (REVOLVING DOOR) RESTRICTIONS

1. *Lobbying by Former Legislators, Statewide Elected Officers, and Appointed State Officers*

A member of the Legislature or a statewide elected or appointed state official is prohibited for two years following vacation of office from representing another person or entity for compensation before the government body or agency of which the individual was an officer or member. Former members of the Legislature are also prohibited for two years from lobbying the executive branch. [Art. II, Sec. 8(e), Fla. Const. and Sec. 112.313(9), Fla. Stat.]

2. *Lobbying by Former State Employees*

Certain employees of the executive and legislative branches of state government are prohibited from personally representing another person or entity for compensation before the agency with which they were employed for a period of two years after leaving their positions, unless employed by another agency of state government. [Sec. 112.313(9), Fla. Stat.] These employees include the following:

- a) Executive and legislative branch employees serving in the Senior Management Service and Selected Exempt Service, as well as any person employed by the Department of the Lottery having authority over policy or procurement.
- b) serving in the following position classifications: the Auditor General; the director of the Office of Program Policy Analysis and Government Accountability (OPPAGA); the Sergeant at Arms and Secretary of the Senate; the Sergeant at Arms and Clerk of the House of Representatives; the executive director and deputy executive director of the Commission on Ethics; an executive director, staff director, or deputy staff director of each joint committee, standing committee, or select committee of the Legislature; an executive director, staff director, executive assistant, legislative analyst, or attorney serving in the Office of the President of the Senate, the Office of the Speaker of the House of Representatives, the Senate Majority Party Office, the Senate Minority Party Office, the House Majority Party Office, or the House Minority Party Office; the Chancellor and Vice-Chancellors of the State University System; the general counsel to the Board of Regents; the president, vice presidents, and deans of each state university; any person hired on a contractual basis and having the power normally conferred upon such persons, by whatever title; and any person having the power normally conferred upon the above positions.

This prohibition does not apply to a person who was employed by the Legislature or other agency prior to July 1, 1989; who was a defined employee of the State University System or the Public Service Commission who held such employment on December 31, 1994; or who reached normal retirement age and retired by July 1, 1991. It does apply to OPS employees.

PENALTIES: Persons found in violation of this section are subject to the penalties contained in the Code (see PENALTIES, Part V) as well as a civil penalty in an amount equal to the compensation which the person received for the prohibited conduct. [Sec. 112.313(9)(a)5, Fla. Stat.]

3. *6-Year Lobbying Ban*

For a period of six years after vacation of public position occurring on or after December 31, 2022, a statewide elected officer or member of the legislature shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature or any state government body or agency. [Art. II Sec 8(f)(3)a., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a person serving as a secretary, an executive director, or other agency head of a department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature, the governor, the executive office of the governor, members of the cabinet, a department that is headed by a member of the cabinet, or his or her former department. [Art. II Sec 8(f)(3)b., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a county commissioner, a county officer pursuant to Article VIII or county charter, a school board member, a superintendent of schools, an elected municipal officer, or an elected special district officer in a special district with ad valorem taxing authority shall not lobby for compensation on issues of policy, appropriations, or procurement before his or her former agency or governing body. [Art. II Sec 8(f)(3)c., Fla. Const. and Sec. 112.3121, Fla. Stat.]

4. *Additional Restrictions on Former State Employees*

A former executive or judicial branch employee or PSC employee is prohibited from having employment or a contractual relationship, at any time after retirement or termination of employment, with any business entity (other than a public agency) in connection with a contract in which the employee participated personally and substantially by recommendation or decision while a public employee. [Sec. 112.3185(3), Fla. Stat.]

A former executive or judicial branch employee or PSC employee who has retired or terminated employment is prohibited from having any employment or contractual relationship for two years with any business entity (other than a public agency) in connection with a contract for services which was within his or her responsibility while serving as a state employee. [Sec.112.3185(4), Fla. Stat.]

Unless waived by the agency head, a former executive or judicial branch employee or PSC employee may not be paid more for contractual services provided by him or her to the former agency during the first year after leaving the agency than his or her annual salary before leaving. [Sec. 112.3185(5), Fla. Stat.]

These prohibitions do not apply to PSC employees who were so employed on or before Dec. 31, 1994.

5. *Lobbying by Former Local Government Officers and Employees*

A person elected to county, municipal, school district, or special district office is prohibited from representing another person or entity for compensation before the government body or agency of which he or she was an officer for two years after leaving office. Appointed officers and employees of counties, municipalities, school districts, and special districts may be subject to a similar restriction by local ordinance or resolution. [Sec. 112.313(13) and (14), Fla. Stat.]

E. VOTING CONFLICTS OF INTEREST

State public officers are prohibited from voting in an official capacity on any measure which they know would inure to their own special private gain or loss. A state public officer who abstains, or who votes on a measure which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, must make every reasonable effort to file a memorandum of voting conflict with the recording secretary in advance of the vote. If that is not possible, it must be filed within 15 days after the vote occurs. The memorandum must disclose the nature of the officer's interest in the matter.

No county, municipal, or other local public officer shall vote in an official capacity upon any measure which would inure to his or her special private gain or loss, or which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate. The officer must publicly announce the nature of his or her interest before the vote and must file a memorandum of voting conflict on Commission Form 8B with the meeting's recording officer within 15 days after the vote occurs disclosing the nature of his or her interest in the matter. However, members of community redevelopment agencies and district officers elected on a one-acre, one-vote basis are not required to abstain when voting in that capacity.

No appointed state or local officer shall participate in any matter which would inure to the officer's special private gain or loss, the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, without first disclosing the nature of his or her interest in the matter. The memorandum of voting conflict (Commission Form 8A or 8B) must be filed with the meeting's recording officer, be provided to the other members of the agency, and be read publicly at the next meeting.

If the conflict is unknown or not disclosed prior to the meeting, the appointed official must orally disclose the conflict at the meeting when the conflict becomes known. Also, a written memorandum of voting conflict must be filed with the meeting's recording officer within 15 days of the disclosure being made and must be provided to the other members of the agency, with the disclosure being read publicly at the next scheduled meeting. [Sec. 112.3143, Fla. Stat.]

F. DISCLOSURES

Conflicts of interest may occur when public officials are in a position to make decisions that affect their personal financial interests. This is why public officers and employees, as well as candidates who run for public office, are required to publicly disclose their financial interests. The disclosure process serves to remind officials of their obligation to put the public interest above personal considerations. It also helps citizens to monitor the considerations of those who spend their tax dollars and participate in public policy decisions or administration.

All public officials and candidates do not file the same degree of disclosure; nor do they all file at the same time or place. Thus, care must be taken to determine which disclosure forms a particular official or candidate is required to file.

The following forms are described below to set forth the requirements of the various disclosures and the steps for correctly providing the information in a timely manner.

1. *FORM 1 - Limited Financial Disclosure*

Who Must File:

Persons required to file FORM 1 include all state officers, local officers, candidates for local elective office, and specified state employees as defined below (other than those officers who are required by law to file FORM 6).

STATE OFFICERS include:

- 1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies; but including judicial nominating commission members; directors of Enterprise Florida, Scripps Florida Funding Corporation, and CareerSource Florida, and members of the Council on the Social Status of Black Men and Boys; the Executive Director, governors, and senior managers of Citizens Property Insurance Corporation; governors and senior managers of Florida Workers' Compensation Joint Underwriting Association, board members of the Northeast Florida Regional Transportation Commission, and members of the board of Triumph Gulf Coast, Inc.; members of the board of Florida is

for Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

- 3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, local boards of trustees and presidents of state universities, and members of the Florida Prepaid College Board.

LOCAL OFFICERS include:

- 1) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of the following boards, councils, commissions, authorities, or other bodies of any county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; a community college or junior college district board of trustees; a board having the power to enforce local code provisions; a planning or zoning board, board of adjustments or appeals, community redevelopment agency board, or other board having the power to recommend, create, or modify land planning or zoning within the political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; a pension board or retirement board empowered to invest pension or retirement funds or to determine entitlement to or amount of a pension or other retirement benefit.
- 3) Any other appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.
- 4) Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other

political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

- 5) Members of governing boards of charter schools operated by a city or other public entity.
- 6) The officers, directors, and chief executive officer of a corporation, partnership, or other business entity that is serving as the chief administrative or executive officer or employee of a political subdivision, and any business entity employee who is acting as the chief administrative or executive officer or employee of the political subdivision. [Sec. 112.3136, Fla. Stat.]

SPECIFIED STATE EMPLOYEE includes:

- 1) Employees in the Office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
- 2) The following positions in each state department, commission, board, or council: secretary or state surgeon general, assistant or deputy secretary, executive director, assistant or deputy executive director, and anyone having the power normally conferred upon such persons, regardless of title.
- 3) The following positions in each state department or division: director, assistant or deputy director, bureau chief, assistant bureau chief, and any person having the power normally conferred upon such persons, regardless of title.

- 4) Assistant state attorneys, assistant public defenders, criminal conflict and civil regional counsel, assistant criminal conflict and civil regional counsel, public counsel, full-time state employees serving as counsel or assistant counsel to a state agency, judges of compensation claims, administrative law judges, and hearing officers.
- 5) The superintendent or director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
- 6) State agency business managers, finance and accounting directors, personnel officers, grant coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
- 7) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

What Must Be Disclosed:

FORM 1 requirements are set forth fully on the form. In general, this includes the reporting person's sources and types of financial interests, such as the names of employers and addresses of real property holdings. NO DOLLAR VALUES ARE REQUIRED TO BE LISTED. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When to File:

CANDIDATES who do not currently hold a position requiring the filing of a Form 1 or Form 6 must register and use the electronic filing system to complete the Form 6, then print and file the disclosure with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

STATE and LOCAL OFFICERS and SPECIFIED STATE EMPLOYEES are required to file disclosure by July 1 of each year. They also must file within thirty days from the date of appointment or the beginning of employment. Those appointees requiring Senate confirmation must file prior to confirmation.

Where to File:

File with the Commission on Ethics. [Sec. 112.3145, Fla. Stat.]

Beginning January 1, 2024, all Form 1 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable by name or organization on the Commission's website.

2. *FORM 1F - Final Form 1 Limited Financial Disclosure*

FORM 1F is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 1 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

3. *FORM 2 - Quarterly Client Disclosure*

The state officers, local officers, and specified state employees listed above, as well as elected constitutional officers, must file a FORM 2 if they or a partner or associate of their professional firm represent a client for compensation before an agency at their level of government.

A FORM 2 disclosure includes the names of clients represented by the reporting person or by any partner or associate of his or her professional firm for a fee or commission before agencies at the reporting person's level of government. Such representations do not include appearances in ministerial matters, appearances before judges of compensation claims, or representations on behalf of one's agency in one's official capacity. Nor does the term include the preparation and filing of forms and applications merely for the purpose of obtaining or transferring a license, so long as the

issuance of the license does not require a variance, special consideration, or a certificate of public convenience and necessity.

When to File:

This disclosure should be filed quarterly, by the end of the calendar quarter following the calendar quarter during which a reportable representation was made. FORM 2 need not be filed merely to indicate that no reportable representations occurred during the preceding quarter; it should be filed ONLY when reportable representations were made during the quarter.

Where To File:

File with the Commission on Ethics. [Sec. 112.3145(4), Fla. Stat.]

Beginning January 1, 2024, all Form 2 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable on the Commission's website.

4. *FORM 6 - Full and Public Disclosure*

Who Must File:

Persons required by law to file FORM 6 include all elected constitutional officers and candidates for such office; the mayor and members of a city council and candidates for these offices; the Duval County Superintendent of Schools; judges of compensation claims (pursuant to Sec. 440.442, Fla. Stat.); members of the Florida Housing Finance Corporation Board and members of expressway authorities, transportation authorities (except the Jacksonville Transportation Authority), bridge authority, or toll authorities created pursuant to Ch. 348 or 343, or 349, or other general law.

What Must be Disclosed:

FORM 6 is a detailed disclosure of assets, liabilities, and sources of income over \$1,000 and their values, as well as net worth. Officials may opt to file their most recent income tax return in lieu of listing sources of income but still must disclose their assets, liabilities, and net worth. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When and Where To File:

Officials must file FORM 6 annually by July 1 with the Commission on Ethics.

Beginning January 1, 2023, all Form 6 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable by name and organization on the Commission's website.

CANDIDATES who do not currently hold a position requiring the filing of a Form 1 or Form 6 must register and use the electronic filing system to complete the Form 6, then print and file the disclosure with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

5. *FORM 6F - Final Form 6 Full and Public Disclosure*

This is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 6 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

6. *FORM 9 - Quarterly Gift Disclosure*

Each person required to file FORM 1 or FORM 6, and each state procurement employee, must file a FORM 9, Quarterly Gift Disclosure, with the Commission on Ethics on the last day of any calendar quarter following the calendar quarter in which he or she received a gift worth more than \$100, other

than gifts from relatives, gifts prohibited from being accepted, gifts primarily associated with his or her business or employment, and gifts otherwise required to be disclosed. FORM 9 NEED NOT BE FILED if no such gift was received during the calendar quarter.

Information to be disclosed includes a description of the gift and its value, the name and address of the donor, the date of the gift, and a copy of any receipt for the gift provided by the donor. [Sec. 112.3148, Fla. Stat.]

7. *FORM 10 - Annual Disclosure of Gifts from Government Agencies and Direct-Support Organizations and Honorarium Event Related Expenses*

State government entities, airport authorities, counties, municipalities, school boards, water management districts, and the South Florida Regional Transportation Authority, may give a gift worth more than \$100 to a person required to file FORM 1 or FORM 6, and to state procurement employees, if a public purpose can be shown for the gift. Also, a direct-support organization for a governmental entity may give such a gift to a person who is an officer or employee of that entity. These gifts are to be reported on FORM 10, to be filed by July 1.

The governmental entity or direct-support organization giving the gift must provide the officer or employee with a statement about the gift no later than March 1 of the following year. The officer or employee then must disclose this information by filing a statement by July 1 with his or her annual financial disclosure that describes the gift and lists the donor, the date of the gift, and the value of the total gifts provided during the calendar year. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3148, Fla. Stat.]

In addition, a person required to file FORM 1 or FORM 6, or a state procurement employee, who receives expenses or payment of expenses related to an honorarium event from someone who is prohibited from giving him or her an honorarium, must disclose annually the name, address, and affiliation of the donor, the amount of the expenses, the date of the event, a description of the expenses paid or provided, and the total value of the expenses on FORM 10. The donor paying the expenses must provide the officer or employee with a statement about the expenses within 60 days of the honorarium event.

The disclosure must be filed by July 1, for expenses received during the previous calendar year, with the officer's or employee's FORM 1 or FORM 6. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no executive branch or legislative lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, any expenditure made for the purpose of lobbying. This may include gifts or honorarium event related expenses that formerly were permitted under Sections 112.3148 and 112.3149. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts, which include anything not primarily related to political activities authorized under ch. 106, are prohibited from political committees. [Sec. 112.31485 Fla. Stat.]

8. *FORM 30 - Donor's Quarterly Gift Disclosure*

As mentioned above, the following persons and entities generally are prohibited from giving a gift worth more than \$100 to a reporting individual (a person required to file FORM 1 or FORM 6) or to a state procurement employee: a political committee; a lobbyist who lobbies the reporting individual's or procurement employee's agency, and the partner, firm, employer, or principal of such a lobbyist; and vendors. If such person or entity makes a gift worth between \$25 and \$100 to a reporting individual or state procurement employee (that is not accepted in behalf of a governmental entity or charitable organization), the gift should be reported on FORM 30. The donor also must notify the recipient at the time the gift is made that it will be reported.

The FORM 30 should be filed by the last day of the calendar quarter following the calendar quarter in which the gift was made. If the gift was made to an individual in the legislative branch, FORM 30 should be filed with the Lobbyist Registrar. [See page 35 for address.] If the gift was to any other reporting individual or state procurement employee, FORM 30 should be filed with the Commission on Ethics.

However, notwithstanding Section 112.3148, Fla. Stat., no executive branch lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, any expenditure made for the purpose of lobbying. This may include gifts that formerly were permitted under Section 112.3148. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts from political committees are prohibited. [Sec. 112.31485, Fla. Stat.]

9. *FORM 1X AND FORM 6X - Amendments to Form 1 and Form 6*

These forms are provided for officers or employees to amend their previously filed Form 1 or Form 6.

IV. AVAILABILITY OF FORMS

Beginning January 1, 2024, LOCAL OFFICERS and EMPLOYEES, and OTHER STATE OFFICERS, and SPECIFIED STATE EMPLOYEES who must file FORM 1 annually must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

ELECTED CONSTITUTIONAL OFFICERS and other officials who must file Form 6 annually, including City Commissioners and Mayors, must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

V. PENALTIES

A. *Non-criminal Penalties for Violation of the Sunshine Amendment and the Code of Ethics*

There are no criminal penalties for violation of the Sunshine Amendment and the Code of Ethics. Penalties for violation of these laws may include: impeachment, removal from office or employment, suspension, public censure, reprimand, demotion, reduction in salary level, forfeiture of no more than one-third salary per month for no more than twelve months, a civil penalty not to exceed \$10,000*, and restitution of any pecuniary benefits received, and triple the value of a gift from a political committee.

B. *Penalties for Candidates*

CANDIDATES for public office who are found in violation of the Sunshine Amendment or the Code of Ethics may be subject to one or more of the following penalties: disqualification from being on the ballot, public censure, reprimand, or a civil penalty not to exceed \$10,000*, and triple the value of a gift received from a political committee.

C. *Penalties for Former Officers and Employees*

FORMER PUBLIC OFFICERS or EMPLOYEES who are found in violation of a provision applicable to former officers or employees or whose violation occurred prior to such officer's or employee's leaving public office or employment may be subject to one or more of the following penalties: public censure and reprimand, a civil penalty not to exceed \$10,000*, and restitution of any pecuniary benefits received, and triple the value of a gift received from a political committee.

*Conduct occurring after May 11, 2023, will be subject to a recommended civil penalty of up to \$20,000. [Ch. 2023-49, Laws of Florida.]

D. Penalties for Lobbyists and Others

An executive branch lobbyist who has failed to comply with the Executive Branch Lobbying Registration law (see Part VIII) may be fined up to \$5,000, reprimanded, censured, or prohibited from lobbying executive branch agencies for up to two years. Lobbyists, their employers, principals, partners, and firms, and political committees and committees of continuous existence who give a prohibited gift or honorarium or fail to comply with the gift reporting requirements for gifts worth between \$25 and \$100, may be penalized by a fine of not more than \$5,000 and a prohibition on lobbying, or employing a lobbyist to lobby, before the agency of the public officer or employee to whom the gift was given for up to two years. Any agent or person acting on behalf of a political committee giving a prohibited gift is personally liable for a civil penalty of up to triple the value of the gift.

Executive Branch lobbying firms that fail to timely file their quarterly compensation reports may be fined \$50 per day per report for each day the report is late, up to a maximum fine of \$5,000 per report.

E. Felony Convictions: Forfeiture of Retirement Benefits

Public officers and employees are subject to forfeiture of all rights and benefits under the retirement system to which they belong if convicted of certain offenses. The offenses include embezzlement or theft of public funds; bribery; felonies specified in Chapter 838, Florida Statutes; impeachable offenses; and felonies committed with intent to defraud the public or their public agency. [Sec. 112.3173, Fla. Stat.]

F. Automatic Penalties for Failure to File Annual Disclosure

Public officers and employees required to file either Form 1 or Form 6 annual financial disclosure are subject to automatic fines of \$25 for each day late the form is filed after September 1, up to a maximum penalty of \$1,500. [Sec. 112.3144 and 112.3145, Fla. Stat.]

VI. ADVISORY OPINIONS

Conflicts of interest may be avoided by greater awareness of the ethics laws on the part of public officials and employees through advisory assistance from the Commission on Ethics.

A. *Who Can Request an Opinion*

Any public officer, candidate for public office, or public employee in Florida who is in doubt about the applicability of the standards of conduct or disclosure laws to himself or herself, or anyone who has the power to hire or terminate another public employee, may seek an advisory opinion from the Commission about himself or herself or that employee.

B. *How to Request an Opinion*

Opinions may be requested by letter presenting a question based on a real situation and including a detailed description of the situation. Opinions are issued by the Commission and are binding on the conduct of the person who is the subject of the opinion, unless material facts were omitted or misstated in the request for the opinion. Published opinions will not bear the name of the persons involved unless they consent to the use of their names; however, the request and all information pertaining to it is a public record, made available to the Commission and to members of the public in advance of the Commission's consideration of the question.

C. *How to Obtain Published Opinions*

All of the Commission's opinions are available for viewing or download at its website:
www.ethics.state.fl.us.

VII. COMPLAINTS

A. *Citizen Involvement*

The Commission on Ethics cannot conduct investigations of alleged violations of the Sunshine Amendment or the Code of Ethics unless a person files a sworn complaint with the Commission alleging such violation has occurred, or a referral is received, as discussed below.

If you have knowledge that a person in government has violated the standards of conduct or disclosure laws described above, you may report these violations to the Commission by filing a sworn complaint on the form prescribed by the Commission and available for download at www.ethics.state.fl.us. The Commission is unable to take action based on learning of such misdeeds through newspaper reports, telephone calls, or letters.

You can download a complaint form (FORM 50) from the Commission's website: www.ethics.state.fl.us, or contact the Commission office at the address or phone number shown on the inside front cover of this booklet.

B. *Referrals*

The Commission may accept referrals from: the Governor, the Florida Department of Law Enforcement, a State Attorney, or a U.S. Attorney. A vote of six of the Commission's nine members is required to proceed on such a referral.

C. *Confidentiality*

The complaint or referral, as well as all proceedings and records relating thereto, is confidential until the accused requests that such records be made public or until the matter reaches a stage in the Commission's proceedings where it becomes public. This means that unless the Commission receives a written waiver of confidentiality from the accused, the Commission is not free to release any documents or to comment on a complaint or referral to members of the public or press, so long as the complaint or referral remains in a confidential stage.

A COMPLAINT OR REFERRAL MAY NOT BE FILED WITH RESPECT TO A CANDIDATE ON THE DAY OF THE ELECTION, OR WITHIN THE 30 CALENDAR DAYS PRECEDING THE ELECTION DATE, UNLESS IT IS BASED ON PERSONAL INFORMATION OR INFORMATION OTHER THAN HEARSAY.

D. How the Complaint Process Works

Complaints which allege a matter within the Commission's jurisdiction are assigned a tracking number and Commission staff forwards a copy of the original sworn complaint to the accused within five working days of its receipt. Any subsequent sworn amendments to the complaint also are transmitted within five working days of their receipt.

Once a complaint is filed, it goes through three procedural stages under the Commission's rules. The first stage is a determination of whether the allegations of the complaint are legally sufficient: that is, whether they indicate a possible violation of any law over which the Commission has jurisdiction. If the complaint is found not to be legally sufficient, the Commission will order that the complaint be dismissed without investigation, and all records relating to the complaint will become public at that time.

In cases of very minor financial disclosure violations, the official will be allowed an opportunity to correct or amend his or her disclosure form. Otherwise, if the complaint is found to be legally sufficient, a preliminary investigation will be undertaken by the investigative staff of the Commission. The second stage of the Commission's proceedings involves this preliminary investigation and a decision by the Commission as to whether there is probable cause to believe that there has been a violation of any of the ethics laws. If the Commission finds no probable cause to believe there has been a violation of the ethics laws, the complaint will be dismissed and will become a matter of public record. If the Commission finds probable cause to believe there has been a violation of the ethics laws, the complaint becomes public and usually enters the third stage of proceedings. This stage requires the Commission to decide whether the law was actually violated and, if so, whether a penalty should be recommended. At this stage, the accused has the right to request a public hearing (trial) at which evidence is presented, or the Commission may order that such a hearing be held. Public hearings usually are held in or near the area where the alleged violation occurred.

When the Commission concludes that a violation has been committed, it issues a public report of its findings and may recommend one or more penalties to the appropriate disciplinary body or official.

When the Commission determines that a person has filed a complaint with knowledge that the complaint contains one or more false allegations or with reckless disregard for whether the complaint contains false allegations, the complainant will be liable for costs plus reasonable attorney's fees incurred by the person complained against. The Department of Legal Affairs may bring a civil action to recover such fees and costs, if they are not paid voluntarily within 30 days.

E. Dismissal of Complaints At Any Stage of Disposition

The Commission may, at its discretion, dismiss any complaint at any stage of disposition should it determine that the public interest would not be served by proceeding further, in which case the Commission will issue a public report stating with particularity its reasons for the dismissal. [Sec. 112.324(12), Fla. Stat.]

F. Statute of Limitations

All sworn complaints alleging a violation of the Sunshine Amendment or the Code of Ethics must be filed with the Commission within five years of the alleged violation or other breach of the public trust. Time starts to run on the day AFTER the violation or breach of public trust is committed. The statute of limitations is tolled on the day a sworn complaint is filed with the Commission. If a complaint is filed and the statute of limitations has run, the complaint will be dismissed. [Sec. 112.3231, Fla. Stat.]

VIII. EXECUTIVE BRANCH LOBBYING

Any person who, for compensation and on behalf of another, lobbies an agency of the executive branch of state government with respect to a decision in the area of policy or procurement may be required to register as an executive branch lobbyist. Registration is required before lobbying an agency and is renewable annually. In addition, each lobbying firm must file a compensation report

with the Commission for each calendar quarter during any portion of which one or more of the firm's lobbyists were registered to represent a principal. As noted above, no executive branch lobbyist or principal can make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 can knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.]

Paying an executive branch lobbyist a contingency fee based upon the outcome of any specific executive branch action, and receiving such a fee, is prohibited. A violation of this prohibition is a first degree misdemeanor, and the amount received is subject to forfeiture. This does not prohibit sales people from receiving a commission. [Sec. 112.3217, Fla. Stat.]

Executive branch departments, state universities, community colleges, and water management districts are prohibited from using public funds to retain an executive branch (or legislative branch) lobbyist, although these agencies may use full-time employees as lobbyists. [Sec. 11.062, Fla. Stat.]

Online registration and filing is available at www.floridalobbyist.gov. Additional information about the executive branch lobbyist registration system may be obtained by contacting the Lobbyist Registrar at the following address:

Executive Branch Lobbyist Registration
Room G-68, Claude Pepper Building
111 W. Madison Street
Tallahassee, FL 32399-1425
Phone: 850/922-4990

IX. WHISTLE-BLOWER'S ACT

In 1986, the Legislature enacted a "Whistle-blower's Act" to protect employees of agencies and government contractors from adverse personnel actions in retaliation for disclosing information in a sworn complaint alleging certain types of improper activities. Since then, the Legislature has revised this law to afford greater protection to these employees.

While this language is contained within the Code of Ethics, the Commission has no jurisdiction or authority to proceed against persons who violate this Act. Therefore, a person who has disclosed information alleging improper conduct governed by this law and who may suffer adverse consequences as a result should contact one or more of the following: the Office of the Chief Inspector General in the Executive Office of the Governor; the Department of Legal Affairs; the Florida Commission on Human Relations; or a private attorney. [Sec. 112.3187 - 112.31895, Fla. Stat.]

X. ADDITIONAL INFORMATION

As mentioned above, we suggest that you review the language used in each law for a more detailed understanding of Florida's ethics laws. The "Sunshine Amendment" is Article II, Section 8, of the Florida Constitution. The Code of Ethics for Public Officers and Employees is contained in Part III of Chapter 112, Florida Statutes.

Additional information about the Commission's functions and interpretations of these laws may be found in Chapter 34 of the Florida Administrative Code, where the Commission's rules are published, and in The Florida Administrative Law Reports, which until 2005 published many of the Commission's final orders. The Commission's rules, orders, and opinions also are available at www.ethics.state.fl.us.

If you are a public officer or employee concerned about your obligations under these laws, the staff of the Commission will be happy to respond to oral and written inquiries by providing information about the law, the Commission's interpretations of the law, and the Commission's procedures.

XI. TRAINING

Constitutional officers, elected municipal officers, commissioners of community redevelopment agencies (CRAs), and commissioners of community development districts are required to receive a total of four hours training, per calendar year, in the area of ethics, public

records, and open meetings. The Commission on Ethics does not track compliance or certify providers. Officials indicate their compliance with the training requirement when they file their annual Form 1 or Form 6.

Visit the training page on the Commission's website for up-to-date rules, opinions, audio/video training, and opportunities for live training conducted by Commission staff.

2023 Form 1 - Statement of Financial Interests

General Information

Name: DISCLOSURE FILER

Address: SAMPLE ADDRESS

County: SAMPLE COUNTY

PID SAMPLE

AGENCY INFORMATION

Organization	Suborganization	Title
SAMPLE	SAMPLE	SAMPLE

Disclosure Period

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2023 .

Primary Sources of Income

PRIMARY SOURCE OF INCOME (Over \$2,500) (Major sources of income to the reporting person)
(If you have nothing to report, write "none" or "n/a")

Name of Source of Income	Source's Address	Description of the Source's Principal Business Activity

Secondary Sources of Income

SECONDARY SOURCES OF INCOME (Major customers, clients, and other sources of income to businesses owned by the reporting person) (If you have nothing to report, write "none" or "n/a")

Name of Business Entity	Name of Major Sources of Business' Income	Address of Source	Principal Business Activity of Source

Real Property

REAL PROPERTY (Land, buildings owned by the reporting person) (If you have nothing to report, write "none" or "n/a")

Location/Description

Intangible Personal Property

INTANGIBLE PERSONAL PROPERTY (Stocks, bonds, certificates of deposit, etc. over \$10,000) (If you have nothing to report, write "none" or "n/a")

Type of Intangible	Business Entity to Which the Property Relates

2023 Form 1 - Statement of Financial Interests

Liabilities

LIABILITIES (Major debts valued over \$10,000):
(If you have nothing to report, write "none" or "n/a")

Name of Creditor	Address of Creditor

Interests in Specified Businesses

INTERESTS IN SPECIFIED BUSINESSES (Ownership or positions in certain types of businesses)
(If you have nothing to report, write "none" or "n/a")

Business Entity # 1

Training

Based on the office or position you hold, the certification of training required under Section 112.3142, F.S., is not applicable to you for this form year.

E-FILED SAMPLE

Signature of Filer

Digitally signed:

Filed with COE:

E-FILING SAMPLE

2023 Form 1 Instructions Statement of Financial Interests

Notice

The annual Statement of Financial Interest is due July 1, 2024. If the annual form is not submitted via the electronic filing system created and maintained by the Commission 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 or employment. [s. 112.3145, F.S.]

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 employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.]

When To File:

Initially, each local officer/employee, state officer, and specified state employee must file within 30 days of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.

Candidates must file at the same time they file their qualifying papers.

Thereafter, file by July 1 following each calendar year in which they hold their positions.

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2023.

Who Must File Form 1

1. Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
2. Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding those required to file full disclosure on Form 6 as well as members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.
3. The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.
4. Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.
5. Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.
6. Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.
7. Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk;

appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

8. Officers and employees of entities serving as chief administrative officer of a political subdivision.
9. Members of governing boards of charter schools operated by a city or other public entity.
10. Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
11. The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.
12. The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.
13. Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.
14. The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
15. State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
16. The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.
17. Each member of the governing body of a "large-hub commercial service airport," as defined in Section 112.3144(1)(c), Florida Statutes, except for members required to comply with the financial disclosure requirements of s. 8, Article II of the State Constitution.

ATTACHMENTS: A filer may include and submit attachments or other supporting documentation when filing disclosure.

PUBLIC RECORD: The disclosure form is a public record and is required by law to be posted to the Commission's website. Your Social Security number, bank account, debit, charge, and credit card numbers, mortgage or brokerage account numbers, personal identification numbers, or taxpayer identification numbers are not required and should not be included. If such information is included in the filing, it may be made available for public inspection and copying unless redaction is required by the filer, without any liability to the Commission. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address or other information is exempt from disclosure, the Commission will maintain that confidentiality *if you submit a written and notarized request.*

QUESTIONS about this form or the ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303; telephone (850) 488-7864.

Instructions for Completing Form 1

Primary Sources of Income

[Required by s. 112.3145(3)(b)1, F.S.]

This section is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).

- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.
- If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.
- If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

Secondary Sources of Income

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

1. You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); *and*,
2. You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

Real Property

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

Intangible Personal Property

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership

interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

Liabilities

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, then it is not a contingent liability.

Interests in Specified Businesses

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

Training Certification

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer appointed school superintendent, a commissioner of a community redevelopment agency created under Part III, Chapter 163, or an 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 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

MEMO

To: Board of Supervisors

From: James P. Ward

Date: September 3, 2024

Re: Commission on Ethics newly established Electronic Financial Disclosure Management System ("EFDMS") website registration, Financial Disclosure Forms, Required Ethics Training, and Legislative Updates from 2024 Session

Form 1 Reporting Requirements:

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.

Ethics Training Requirements:

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. ETHICS TRAINING IS REQUIRED TO BE COMPLETED BY DECEMBER 31, 2024 FOR THE FORM 1 THAT IS FILED IN 2025.

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/U8JktIMKzyl>

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>

Florida Law Changes from the 2024 Legislative Session:

Chapter 2024-136 – Performance Measures and Standards

The legislation mandates special districts to establish goals, objectives, performance measures, and standards for each program and activity they undertake by October 1, 2024 and to report annually on their achievements and performance. Further, by December 1st of each year, the District must produce an annual report detailing the goals and objectives it has accomplished, the performance measures and standards used for evaluation, and any goals or objectives there were not met. The annual report must be posted on the District’s web site.

The District Manager will prepare and these goals and objectives for the Board to review and approve in September, 2024.

Chapter 2024-184 – Non Coercion Certificate

This legislation, among other things, amends Section 787.06, F.S. to require non governmental entities, when a contract is executed, renewed, or extended, with a governmental entity, to provide an affidavit, signed by an officer or a representative of the non-governmental entity under penalty of perjury, attesting that the non-governmental entity does not use coercion for labor or services.

RESOLUTION 2025-1

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS’ ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES, AND PROVIDING FOR AN EFFECTIVE DATE

RECITALS

WHEREAS, the Esplanade Lake Club Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Lee County, Florida; and

WHEREAS, pursuant to Section 190.006(2), *Florida Statutes*, a landowners meeting is required to be held within 90 days of the District’s creation and every two years following the creation of the District for the purpose of electing supervisors of the District; and

WHEREAS, such landowners meeting was held on November 14, 2024, and at which the below recited person was duly elected by virtue of the votes cast in his/her favor; and

WHEREAS, the Board of Supervisors of the District, by means of this Resolution, desire to canvass the votes and declare and certify the results of said election.

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

SECTION 1. ELECTION RESULTS. The following person has been found, certified, and declared to have been duly elected as Supervisors of and for the District, having been elected by the votes cast in their favor as shown:

NAME OF INDIVIDUAL ELECTED	SEAT NUMBER	NUMBER OF VOTES
	4	

SECTION 2. TERMS. In accordance with Section 190.006(2), *Florida Statutes*, and by virtue of the number of votes cast for the Supervisors, the above-named person is declared to have been elected for the following term of office:

NAME OF INDIVIDUAL ELECTED	TERM OF OFFICE	TERM UP FOR ELECTION
	FOUR (4)	November, 2028

SECTION 3. 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.

SECTION 4. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements

RESOLUTION 2025-1

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS' ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES, AND PROVIDING FOR AN EFFECTIVE DATE

or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Esplanade Lake Club Community Development District.

PASSED AND ADOPTED THIS 14TH DAY OF NOVEMBER 2024

ATTEST:

**ESPLANADE LAKE CLUB COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Name: _____
Chairperson / Vice Chairperson

From: Charles E. Cook, P.E. <chcook@taylormorrison.com>
Sent: Wednesday, November 6, 2024 12:47 PM
To: James Ward <jimward@jpwardassociates.com>
Cc: Felipe Gonzalez <felgonzalez@taylormorrison.com>
Subject: CDD Resignations

Jim,
Please accept my resignation from the Esplanade Lake Club and Currents CDD's. Let me know if there is any additional document necessary.


Thank you.


Charles E. Cook, P.E.
Land Project Manager | Naples Division

T: +12398295948

chcook@taylormorrison.com
www.taylormorrison.com



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Community Team Members

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From: Felipe Gonzalez <felgonzalez@taylormorrison.com>
Sent: Wednesday, November 6, 2024 12:43 PM
To: James Ward <jimward@jpwardassociates.com>
Subject: Lake Club CDD

Good afternoon Jim,

Please accept this email as my resignation from the Lake Club CDD Board.

Thank you.

Felipe Gonzalez


VP, Land Development | Naples Division

T: +12392370517

felgonzalez@taylormorrison.com
www.taylormorrison.com



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RESOLUTION 2025-2

A RESOLUTION RE-DESIGNATING THE OFFICERS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Board of Supervisors of the Esplanade Lake Club Community Development District desire to appoint the below recited person(s) to the offices specified.

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

SECTION 1. DESIGNATION OF OFFICER’S OF THE DISTRICT. The following persons are appointed to the offices shown:

OFFICE	NAME OF OFFICE HOLDER
CHAIRPERSON	
VICE-CHAIRPERSON	
ASSISTANT SECRETARY	
ASSISTANT SECRETARY	
ASSISTANT SECRETARY	
SECRETARY & TREASURER	JAMES P. WARD

SECTION 2. 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.

SECTION 3. CONFLICT. 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.

RESOLUTION 2025-2

A RESOLUTION RE-DESIGNATING THE OFFICERS OF THE ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

SECTION 4. PROVIDING FOR AN EFFECTIVE DATE. This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED by the Board of Supervisors of the Esplanade Lake Club Community Development District, Lee County, Florida, this 14th day of November 2024.

ATTEST:

**ESPLANADE LAKE CLUB
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Name: _____
Chairperson / Vice-Chairperson

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

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The Regular Meeting of the Board of Supervisors of the Esplanade Lake Club Community Development District was held on Thursday, September 12, 2024, at 11:00 A.M. at the offices of Atwell Engineering, 28100 Bonita Grande Drive, Suite 304, Bonita Springs, Florida 34135.

23
24

Present and constituting a quorum:

25
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Charles Cook	Chairperson
Tommy Dean	Vice Chairperson
Felipe Gonzalez	Assistant Secretary

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Absent:

43
44
45
46
47

Rebekah Norton	Assistant Secretary
Valerie McChesney	Assistant Secretary

Also present were:

James P. Ward	District Manager
Wes Haber	District Attorney
Denise Ganz	Bond Counsel

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 11:22 a.m. He conducted roll call; all Members of the Board were present, with the exception of Supervisor Norton and Supervisor Chesney, constituting a quorum.

SECOND ORDER OF BUSINESS

Consideration of Minutes

August 15, 2024 – Public Hearing and Regular Meeting Minutes

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

On MOTION made by Charles Cook, seconded by Tommy Dean, and with all in favor, the August 15, 2024 Public Hearing and Regular Meeting Minutes were approved.

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THIRD ORDER OF BUSINESS

Consideration of Resolution 2024-15

Consideration of Resolution 2024-15, a Resolution of the Esplanade Lake Club Community Development District Authorizing the issuance of not exceeding \$3,500,000 in aggregate principal amount of its Capital Improvement Revenue Bonds, Series 2024 (Assessment Area Two) to finance all or a portion of the cost of a series project consisting of certain infrastructure and facilities benefiting certain District lands, paying capitalized interest on the Series 2024 Bonds, funding the series reserve account for the Series 2024 Bonds and paying costs of issuance of the Series 2024 Bonds, as more fully described herein; approving a Third Supplemental Trust Indenture in connection with the Series 2024 Bonds and authorizing the execution thereof; ratifying the appointment of a Trustee, Paying Agent and Bond Registrar for the Series 2024 Bonds; providing for redemption of the Series 2024 Bonds; authorizing the application of the proceeds of the Series 2024 Bonds; Approving The Form, And Authorizing Execution, Of A Bond Purchase Contract providing for the negotiated sale of the Series 2024 Bonds; delegating to the Chairperson or Vice-Chairperson, or in their absence any member of the Board Of Supervisors, the authority to award the Series 2024 Bonds within the parameters specified herein; approving the form, and authorizing the use, of a Preliminary Limited Offering Memorandum for the Series 2024 Bonds; approving the distribution of a Final Limited Offering Memorandum for the Series 2024 Bonds and the execution thereof; approving the form, and authorizing execution, of a Continuing Disclosure Agreement; authorizing preparation of a Final Supplemental Master Assessment Methodology Report and the use of the preliminary and Final Supplemental Master Assessment Methodology Reports, as applicable, and the Second Supplemental Engineer’s report in the Preliminary Limited Offering Memorandum and Final Limited Offering Memorandum for the Series 2024 Bonds; providing for miscellaneous matters and authority; providing for severability; and providing an effective date

Mr. Ward stated Resolution 2024-15 was a delegation award resolution for the FGCU property and three lots in the northeast area recently annexed into the District. He introduced Denise Ganz.

Bond Counsel Denise Ganz stated at the last meeting the Board equalized the assessments in Assessment Area 2; now it was time to put in place the authorization through to move forward with the bond issue which would fund public improvements for Assessment Area 2. She stated Resolution 2024-15 established the parameters for moving forward with the bond issuance. She reviewed Resolution 2024-15 which implemented the bond issue pursuant to a Master Trust Indenture previously approved in 2019; the District had two series of bonds outstanding from 2019. She stated this would authorize the issuance of the series 2024 bonds in a principal amount not to exceed \$4.5 million dollars; it allowed the District to pay capitalized interest in the series 2024 bonds, fund a reserve, and fund and pay cost of issuance. She stated the series 2024 bonds would be issued pursuant to a third Supplemental Trust Indenture supplementing the Master Trust Indenture; authorized the infrastructure project described in the Engineer’s Report; authorized the application of proceeds, as well as the execution and delivery of the third Supplemental Indenture substantially in the form attached as an exhibit to the Resolution. She indicated it appointed US Bank Trust Company National Association as the trustee paying agent and registrar for the bonds; and it provided for the District to set forth the redemption provisions. She

95 stated it also approved the form of a bond purchase contract, authorized the negotiated sale of the
 96 series 2024 bonds to FMS Bonds as the underwriters, and made the appropriate findings to authorize
 97 the negotiated sale to the underwriter. She indicated Section 6 set forth the parameters pursuant to
 98 which the details of the bonds would not exceed, so the Chair could move forward to close the bond
 99 issue including the not to exceed par amount of \$4.5 million dollars. She indicated Section 7 approved a
 100 form of Preliminary Limited Offering Memorandum which was attached; this would be used to market
 101 the bonds by the underwriter and authorized the District and Chair to move forward, and authorized
 102 preparation of a Final Offering Statement, and a Final Limited Offering Memorandum which reflected
 103 the final price and details of the bonds. She stated Section 8 approved the form of a Continuing
 104 Disclosure Agreement and appointed JP Ward and Associates as the initial dissemination agent and
 105 provided certain financial and operating data on an annual basis and notice of certain material events.
 106 She stated Section 9 contemplated the update of the Assessment Report to reflect final details of bonds
 107 after pricing. She indicated Section 10 provided for customary general authorization to move forward to
 108 get this matter completed including execution and delivery of the ancillary documents required.

109
 110 Mr. Ward asked if there were any questions; hearing none, he called for a motion.

111
 112 **On MOTION made by Felipe Gonzalez, seconded by Tommy Dean, and**
 113 **with all in favor, Resolution 2024-15 was adopted, and the Chair was**
 114 **authorized to sign.**

115
 116 Mr. Felipe Gonzalez asked how long until the funds could be requisitioned.

117
 118 *Mr. Ward: We need to finalize what the assessment levels are going to be within this project for this*
 119 *series of bonds and then the Offering Memorandum needs to be prepared. I believe all of the documents*
 120 *that we need on our side are ready to go, but Taylor Morrison has to fill in all of what they need to.*
 121 *Whenever that is finished, we should be in a position to post and close. I don't know if that will be in two*
 122 *weeks or months. The ball is really in Taylor Morrison's court at this point.*

123
 124 Discussion ensued regarding the bonds, how long it would take to get the funds, and how long until
 125 funds would be reimbursed.

126
 127
 128 **FOURTH ORDER OF BUSINESS**

Staff Reports

129
 130 **I. District Attorney**

131
 132 No report.

133
 134 **II. District Engineer**

135
 136 No report.

137
 138 **III. District Asset Manager**

139
 140 No report.

141

142 **IV. District Manager**

- 143 a) Florida Law changes to Form 1 filings
- 144 b) Goals and objectives reporting requirements for CDDs
- 145 c) **Important Board Meeting Dates for Balance of Fiscal Year 2024**
- 146 1) Landowners Election – November 14, 2024 (Seat 4)
- 147 d) **Financial Statements for period ending August 31, 2024 (unaudited)**
- 148

149 *Mr. Ward: There was a piece of legislation in this Session that amended a particular law*
 150 *that requires Districts to have performance measures and standards reporting across the*
 151 *state. It is a self-reporting mechanism. After we create the standards we bench them on*
 152 *September 30th each year, and then we place them on the District’s website. I have*
 153 *included in your Agenda package a relatively simple way to do this where we bench things*
 154 *like public meeting compliance, notice of our meetings, access to our records, an annual*
 155 *inspection by the District Engineer, budget preparation, those kinds of things. This is up to*
 156 *the Board however you want to set the standards, since we have to report in two weeks,*
 157 *we might do a simple one this year, and next year if you decide you want to change it you*
 158 *can do so.*

159
 160 *Mr. Cook: (Indecipherable).*

161
 162 *Mr. Ward: Just to satisfy the statute. Less is more. Keep it simple.*

163
 164 *Mr. Cook: Will this fall on the developer or will you make recommendations?*

165
 166 *Mr. Ward: Basically, I will do the reporting. You just have to set the standards. The*
 167 *standards I put in your agenda include do we meet the objective of having at least two*
 168 *regular board meetings per year, are we publishing the advertisements on the District’s*
 169 *website, are we fulfilling notice requirements for publications, do we have access to public*
 170 *records, etc. He asked if there were any other questions; hearing none, he called for a*
 171 *motion.*

172
 173 **On MOTION made by Felipe Gonzalez, seconded by Tommy Dean, and**
 174 **with all in favor, the performance measures and standards were**
 175 **adopted.**

176
 177 Mr. Ward reminded the Board of the Landowner’s Election November 14th, 2024 for
 178 Valerie Chesney’s Seat. He indicated this date could not be changed.

181 **FIFTH ORDER OF BUSINESS**

Public Comments

182
 183 **Public Comments:** - Public comment period is for items NOT listed on the agenda, and comments are
 184 **limited to three (3) minutes per person and assignment of speaking time is not permitted; however,**
 185 **the Presiding Officer may extend or reduce the time for the public comment period consistent with**
 186 **Section 286.0114, Florida Statutes**

189 **SIXTH ORDER OF BUSINESS** **Supervisor’s Requests and Audience Comments**

190

191 Mr. Ward asked if there were any questions or comments from the Board.

192

193 Mr. Tommy Dean asked (indecipherable).

194

195 Mr. Ward responded everything was being maintained by the CDD at this point in time. He stated he
196 understood Taylor Morrison was making some improvements to Eagles Key; there was no maintenance
197 that the CDD did for Eagles Key, but the CDD would maintain whatever improvements were made after
198 completion.

199

200 Mr. ____: (Indecipherable).

201

202 *Mr. Cook: Just so you know for future reference, we have been doing this since Richard came on board*
203 *and started working. We’ve been doing inspections with Richard from CGA (Calvin Giordano and*
204 *Associates) and will be ready to turn this over to you once sufficient. It’s not formal, (indecipherable).*
205 *We are turning it over.*

206

207 *Mr. Ward: That helps the District also because it allows us to budget correctly when it comes time to go*
208 *through the budget process.*

209

210

211 **SEVENTH ORDER OF BUSINESS** **Adjournment**

212

213 Mr. Ward adjourned the meeting at approximately 11:37 a.m.

214

**On MOTION made by Charles Cook, seconded by Tommy Dean, and
with all in favor, the Meeting was adjourned.**

217

218

219

Esplanade Lake Club Community Development District

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James P. Ward, Secretary

Charles Cook, Chairman

225

Our ref: 11225022-11

October 18, 2024

Mr. Richard Freeman
Calvin, Giordano & Associates, Inc.
1800 Eller Drive, Suite 600
Fort Lauderdale, FL 33316

Water Quality Monitoring – August 2024 - Esplanade Lakes CDD

Dear Mr. Freeman,

GHD Services Inc. (GHD) is pleased to present the results of our water quality sampling services for Esplanade Lakes CDD.

1. Water Quality Sampling – August 2024

The August 2024 sampling event consisted of the collection of six (6) surface water samples at six (6) sample locations (WQ Location #1 through #6) as identified on **Figure 1**. All six (6) samples were collected using a boat and direct-dip sampling methods to a depth of 18 inches.

Conductivity, dissolved oxygen, pH, and temperature were measured in the field with a calibrated YSI Model Pro Plus multi-parameter water quality meter. Turbidity was also measured at each location. Surface Water Field Sheets are attached. Field data is summarized in **Table 1**.

The collected samples were capped, labeled, packed on ice, and transported to Benchmark EnviroAnalytical, Inc., in North Port, Florida. Benchmark EnviroAnalytical, Inc. is certified by the State of Florida and NELAP (National Environmental Laboratory Accreditation Conference). Laboratory analyses are conducted for 5-day biochemical oxygen demand (BOD5), total suspended solids (TSS), total nitrogen, nitrogen speciation (ammonia, total Kjeldahl nitrogen [TKN], and nitrate + nitrite), total phosphorus, ortho phosphorus (lab filtered), and chlorophyll- α .

All samples collected during the August 2024 sampling event were prepared and analyzed within the method-required holding times. The laboratory data has been reviewed with respect to authenticity, precision, limits of detection, and accuracy of the data. The laboratory analytical results are summarized in the attached **Table 1**. The laboratory report and data compliance memorandum are also attached. Trend graphs have been prepared for each monitor location for laboratory analytical results and select field measurements.

2. Analytical Summary

The August 2024 sampling event represents the tenth sampling event for the select six (6) WQ Locations for Esplanade Lakes. Laboratory results are summarized in the **Laboratory Data Compliance Memo** and are displayed visually in the trend graphs, enclosed.

It appears that between the prior sampling event in March 2024 and the recent sampling event conducted on August 26, 2024:

- BOD5 levels remained consistent and low. The BOD5 concentration at all sampling locations was below the method detection limit ([MDL], noted by a “U” following the result).
- The chlorophyll-*a* concentration increased at four (4) out of the six (6) sampling locations. The average concentration of chlorophyll-*a* slightly increased from 5.92 milligrams per cubic meter (mg/m³) in March to 6.94 mg/m³ in August.
- The dissolved oxygen trends have historically varied in relation to water temperature. The dissolved oxygen (%) decreased or remained consistent at (4) out of the six (6) sampling locations, and the average concentration of dissolved oxygen (%) decreased by 3.04% (from 82.25% in March to 79.21% in August).
- The average concentration of total nitrogen decreased, from 0.708 milligrams per liter (mg/L) in March to 0.489 mg/L in August.
- The average concentration of total phosphorus remained consistent, from 0.012 mg/L in March to 0.015 mg/L in August.
- The average concentration of ortho phosphorus also remained consistent, from 0.007 mg/L in March to 0.009 mg/L in August.
- The average turbidity decreased, from 6.28 NTU in March to 2.41 NTU in August.
- The average concentration of total suspended solids slightly increased, from 3.76 mg/L in March to 4.90 mg/L in August.
- The average conductivity decreased, from 357.03 umhos/cm in March to 315.78 micromhos per centimeter (umhos/cm) in August.
- The average pH decreased, from 8.23 standard units (SU) in March to 7.82 SU in August.
- The average temperature increased from 23.82°C in March to 30.35°C in August.

The biochemical oxygen demand (BOD) results at all sampling locations remain low, with all concentrations below the MDL. The concentration of BOD5 remained stable at all sampling locations when compared to the previous sampling event.

No evidence of algal growth or blooms was observed at the time of the sampling event. The concentration of chlorophyll-*a* increased at WQ Locations #1, #2, #3, and #5 and decreased at the remaining locations. Although the average chlorophyll-*a* increased slightly since the previous sampling event, the chlorophyll-*a* levels are relatively low and consistent with historical results. The highest concentration of chlorophyll-*a* was detected at WQ Location #3 at 9.03 mg/m³.

In general, chlorophyll-*a* levels below 10.0 mg/m³ are ideal for freshwater lakes to support a healthy ecosystem. A cyclic trend for chlorophyll-*a* concentration can be observed across all sample locations, with increasing chlorophyll-*a* levels during the warmer months of the year (March through September) and decreasing levels in the cooler months (September through February). Given this, GHD expects the chlorophyll-*a* levels to decrease before the next sampling event in November 2024.

The dissolved oxygen content at the water quality locations is anticipated to fluctuate throughout the year given the temperature of the water and biological activity. The action level for dissolved oxygen (%) is defined by the Florida Department of Environmental Protection (FDEP) for the Peninsula and Everglades bioregions as 38%. The dissolved oxygen content (%) decreased when compared to the previous sampling event at all sampling locations except for WQ Locations #2 and #5, where it increased. The water quality location that resulted in the

highest level of dissolved oxygen was WQ Location #2 (85.34%) and the lowest was observed at WQ Location #4 (72.6%). Each location’s dissolved oxygen levels remain far above the action level and within historical ranges.

The concentration of total nitrogen and TKN has decreased at all sampling locations since the previous sampling event. The highest concentration of total nitrogen was observed at WQ Location #1, which is consistent with the previous sampling event, at 0.592 mg/L.

The concentration of total phosphorus remained relatively consistent with the previous sampling event at all sampling locations except for WQ Locations #5 and #6, which slightly increased. The highest level of total phosphorus was observed at WQ Location #5 (0.025 I mg/L). The “I” following the result signifies the concentration is between laboratory method detection limit and the practical quantitation limit.

The turbidity decreased at all sampling locations. The highest concentration of turbidity was observed at WQ Location #4, consistent with the previous sampling event, at 5.0 NTU.

The temperature at every sample location increased since the previous sampling event, with the highest temperature displayed at WQ Location #5 (30.6°C), and the lowest was displayed at WQ Location #6 (29.8°C). The pH at every sample location decreased when compared to the previous sampling event, averaging 7.82 SU. This level is consistent with historical results going back to May 2021. Similar to dissolved oxygen, pH and temperature have an inverse relationship, with the pH increasing as water temperatures decrease (as seen between the August and November sampling events). pH is a critical parameter since, generally, algal blooms occur in slightly basic water, with a pH between 8.2 and 8.7 SU. Specifically, Cyanobacteria (blue-green algae) prefer basic water (between a pH of 7.5 and 10 SU). GHD will continue to closely monitor trends in pH and their relation to temperature chlorophyll-a levels.

A Trophic State Index calculation (defined by FAC 62-303.200 and the Water Quality Assessment for the State of Florida 305(b) Report) was used to help classify the quality of water based on each water body’s chlorophyll-a, total phosphorous, and total nitrogen concentration. A ratio of total nitrogen to total phosphorus was calculated for each water body to determine general conditions. For this sample event, the breakdown of the sample locations is:

- Nutrient Balanced (10<TN/TP<30) – WQ Locations #5 and #6
- Phosphorus Limited (TN/TP<10) – None
- Nitrogen Limited (TN/TP>30) – WQ Locations #1, #2, #3, and #4

A TSI value was calculated based on the TN/TP ratio for each location. A TSI of 0-59 is “good”, a value of 60-69 is “fair”, and a value of 70+ is “poor”. Based on the results of this sampling event, each sampling location’s calculated TSI value is:

Location #1	Location #2	Location #3	Location #4	Location #5	Location #6
61.54	58.92	64.22	55.43	63.71	57.67

As can be seen above, WQ Locations #1, #3, and #5 are listed as “fair.” This does not indicate that there are any concerns at this time, supported by the fact that there was no visual evidence of algal blooms at the time of the sampling event. If the TSI value for any locations raise above 70 and are considered “poor,” then GHD would recommend a deeper dive into the reasons why such values have occurred.

3. Conclusions and Recommendations

Water quality conditions in August 2024 appear to have remained relatively consistent since the previous March 2024 sampling event. Overall, decreasing trends were observed in dissolved oxygen, turbidity, pH, and conductivity. Slight increasing trends were observed in total nitrogen, temperature, chlorophyll-a, and TSS. The

remaining parameters displayed consistent trends: total phosphorus and orthophosphorus. WQ Locations #1 through #4 appear to be nitrogen limited, whereas Locations #5 and #6 are nutrient balanced.

As predicted, chlorophyll-a levels increased between the previous and current sampling event. This is most likely due to the increasing temperature and, thus, increasing biologic activity. As previously mentioned, there was no visual evidence of algal blooms at the time of the sampling event. GHD expects chlorophyll-a levels to decrease before the next sampling event in November 2024 as water temperatures decrease. GHD recommends that lake maintenance completes frequent visual inspections for algal growth during the warmer months of the year (March through September).

Based on these conclusions, there do not appear to be any water quality concerns at this time and GHD recommends continued water quality monitoring.

The next tri-annual sampling event is planned for November 2024. Please call if you have any questions or need additional information.

Kindest regards,



Jessica Walsh, E.I.
Engineer III

239-944-0709
Jessica.Walsh@ghd.com



Lori Coolidge, P.G.
Project Geologist

813-257-0670
Lori.Coolidge@ghd.com

Encl: Laboratory Data Compliance Memo
 Figure
 Trend Graphs
 Laboratory Analytical Report
 Surface Water Field Sheets

Attachment 1

Table 1

Table 1

Analytical Results Summary
 Surface Water Quality Monitoring
 Esplanade Lakes, Fort Myers, Florida
 August 2024

Sample Location/Sample ID:		WQ Location #1										WQ Location #2									
Sample Date:		05/26/21	09/14/21	02/14/22	09/19/22	11/29/22	03/28/23	08/08/23	11/20/23	03/26/24	08/26/24	05/26/21	09/14/21	02/14/22	09/19/22	11/29/22	03/28/23	08/08/23	11/20/23	03/26/24	08/26/24
Field Parameters	Units																				
Total Water Depth	Feet	NM	27	27.5	31.5	NM	23	NM	21	NM	>10	NM	27	27.5	28.7	NM	17	NM	NM	NM	>10
Sample Depth	Feet	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	6.5	13	13.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Conductivity, field	umhos/cm	434	289	332	291.5	546	360.3	333	317.9	356.6	312.1	434	291	331	291	548	359.1	328	319.1	356.9	313.8
Dissolved oxygen (DO), field	mg/L	7.47	6.29	8.85	6.41	7.96	8.11	6.61	7.15	7.06	5.91	7.06	5.86	9.35	6.27	8.06	8.27	6.65	7.37	6.8	6.21
Dissolved oxygen (DO), field	%	94.1	82.8	86.2	86.3	94.6	99.3	96.2	84.5	83.6	79.1	89	76.9	100.7	82.6	95.9	98.4	94.6	88.1	80.8	85.34
pH, field	s.u.	8.75	8.54	8.33	8.33	8.19	8.15	7.06	8.36	8.3	7.9	8.75	8.5	8.19	8.47	8.07	8.34	7.14	8.38	8.3	8.02
Temperature, field	Deg C	26.5	29.9	19	29.8	24.1	25.8	31.2	23.6	23.8	30.4	26.4	29.9	19	29.8	34.2	25	31.3	24.3	23.8	30.5
Turbidity, field	NTU	5.58	3.64	4.05	3.94	2.7	2.27	8.1	0.41	6.04	2.45	5.09	4.48	3.74	3.98	2.62	1.38	6.7	3.33	4.64	3.18
Secchi Disk	Feet	6.2	5	6.75	2.7	NM	NM	NM	3.5	NM	NM	6.2	5	6.75	3.6	NM	NM	NM	2.18	NM	NM
Wet Parameters	Units																				
Ammonia-N	mg/L	0.013 I	0.009 I	0.122	0.008 U	0.008 U	0.008 U	0.008 U	0.008 U	0.008 U	0.035	0.008 U	0.015 I	0.008 U	0.008 U	0.008 U	0.008 U	0.008 U	0.008 U	0.008 U	0.032
Total kjeldahl nitrogen (TKN)	mg/L	0.482	0.927	0.687	0.619	0.889	0.537	0.648	0.250 Q	0.744	0.591	0.451	0.973	0.542	0.746	0.765	0.735	0.586	0.232	0.654	0.416
Total nitrogen	mg/L	0.482	0.936	0.687	0.629	0.897	0.546	0.667	0.378	0.751	0.598	0.451	0.973	0.542	0.756	0.772	0.746	0.605	0.252	0.66	0.427
Nitrite/Nitrate	mg/L	0.006 U	0.009 I	0.006 U	0.010 I	0.008 I	0.009 I	0.019 I	0.082 Q	0.007 I	0.007 I	0.006 U	0.006 U	0.006 U	0.010 I	0.007 I	0.011 I	0.019 I	0.020 I	0.006 I	0.011 I
Ortho phosphorus (Field Filtered)	mg/L	0.029	0.007 I	0.01	0.014	0.003 I	0.013	0.013	0.01	0.006 I	0.003 I	0.019	0.008	0.01	0.009	0.005 I	0.008	0.008	0.008	0.004 I	0.009
Total phosphorus	mg/L	0.037	0.008 U	0.074	0.669	0.008 U	0.014 I	0.019 I	0.018 I	0.010 I	0.009 I	0.023 I	0.009 I	0.076	0.455	0.008 U	0.013 I	0.016 I	0.022 I	0.012 I	0.008 I
Chlorophyll	mg/m3	4.53	9.43	3.95	24.4	0.25 U	2.09	5.51	6.18	6.2	8.83	4.39	8.45	3.89	7.93	7.33	2.14	5.68	5.82	5.77	8.09
Total suspended solids (TSS)	mg/L	3.39	1.60 I	3	3	3.6	2.32	3.92	4.4	6	3.4	1.91 I	0.667 I	4.25	4	4.8	2.58	3.8	3	2.4	5.2
Biochemical oxygen demand (total BOD5)	mg/L	1 U	1.22 I	1.0 U	1.02 I	1.03 I	1.03 I	1 U	1 U	1 U	1 U	1 U	1 U	1.0 U	1 U	1 U	1 U	1 U	1 U	1 U	1 U

Sample Location/Sample ID:		WQ Location #4										WQ Location #5									
Sample Date:		05/26/21	09/14/21	02/14/22	09/19/22	11/29/22	03/28/23	08/08/23	11/20/23	03/26/24	08/26/24	05/26/21	09/14/21	02/14/22	09/19/22	11/29/22	03/28/23	08/08/23	11/20/23	03/26/24	08/26/24
Field Parameters	Units																				
Total Water Depth	Feet	NM	7	7	7.7	NM	5	NM	5.32	NM	6	NM	10	10	8.7	NM	8	NM	NM	NM	>10
Sample Depth	Feet	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Conductivity, field	umhos/cm	465	297	342	292.2	637	364.2	334	327.6	359.1	296.6	451	287	331	292.3	610	377.7	333	348.2	356.9	313.7
Dissolved oxygen (DO), field	mg/L	6.78	5.43	9.32	5.93	7.69	6.6	6.91	5.56	6.81	5.46	7.33	5.59	9.33	6.06	6.9	6.83	6.5	7.59	6.81	6.22
Dissolved oxygen (DO), field	%	83.6	72.6	100.8	79.4	88.4	82	98.8	68.5	80.4	72.6	81.4	73.4	100.2	79.6	78.5	84.6	92.2	91.1	79.7	82
pH, field	s.u.	8.56	8.22	8.31	8.13	7.47	7.38	7.21	8.05	8.19	7.37	8.4	8.53	8.39	8.39	8.08	8.13	6.98	8.28	8.19	7.97
Temperature, field	Deg C	25.9	29.2	19.1	29.6	24.2	26.2	31.7	24.1	23.8	30.5	26.6	29.7	19	29.7	24.5	26.2	31	24.5	23.7	30.6
Turbidity, field	NTU	23.6	16.37	6.56	9.05	11.14	6.18	2.2	13.36	7.06	5	8.76	2.58	3.36	4.42	2.42	2.37	10.2	2.6	6.68	1.24
Secchi Disk	Feet	2	2.5	4.5	2.7	NM	NM	NM	2.1	NM	NM	3.4	7	5.75	2.6	NM	NM	NM	2.3	NM	NM
Wet Parameters	Units																				
Ammonia-N	mg/L	0.008 U	0.019 I	0.030 I	0.008 U	0.008 U	0.008 U	0.008 U	0.038	0.008 U	0.031 I	0.012 I	0.019 I	0.008 U	0.008 U	0.008 U	0.008 U	0.008 U	0.030 I	0.008 U	0.030 I
Total kjeldahl nitrogen (TKN)	mg/L	0.639	2.31	0.645	1.28	0.938	0.734	0.664	0.519 Q	0.693	0.424	0.494	3.44	0.489	0.358	1.01	0.9	0.727	0.248	0.678	0.535
Total nitrogen	mg/L	0.639	2.31	0.645	1.29	0.946	0.75	0.682	0.403	0.7	0.438	0.494	3.44	0.489	0.368	1.02	0.916	0.743	0.267	0.687	0.545
Nitrite/Nitrate	mg/L	0.006 U	0.006 U	0.006 U	0.009 I	0.008 I	0.016 I	0.018 I	0.029	0.007 I	0.014 I	0.006 U	0.006 U	0.006 U	0.010 I	0.008 I	0.016 I	0.016 I	0.019 I	0.009 I	0.010 I
Ortho phosphorus (Field Filtered)	mg/L	0.024	0.021	0.011	0.013	0.018	0.02	0.014	0.01	0.006 I	0.005 I	0.039	0.014	0.01	0.01	0.004 I	0.025	0.026	0.008	0.005 I	0.024
Total phosphorus	mg/L	0.049	0.022 I	0.08	0.017 I	0.045	0.022 I	0.015 I	0.019 I	0.013 I	0.011 I	0.04	0.008 U	0.078	0.054	0.008 U	0.035	0.028	0.023 I	0.013 I	0.025 I
Chlorophyll	mg/m3	10.1	8.01	5.08	8.65	7.42	2.96	6.15	4.73	6.44	4.84	6.89	6.47	3.92	8.7	7.08	2.58	4.79	11.4	5.37	6.12
Total suspended solids (TSS)	mg/L	7.6	5.67	8	5.33	4.8	4.95	3.4	10.4	3.6	5.2	6.8	1.67 I	4.5	2.67	4.8	3.78	2.25 I	3.2	2.8	5.2
Biochemical oxygen demand (total BOD5)	mg/L	1.18 I	1 U	1.0 U	1.20 I	1 U	1 U	1.05 I	1 U	1 U	1 U	1.07 I	1 U	1.0 U	1 U	1.02 I	1.12 I	1 U	1 U	1 U	1 U

Notes:

- U - Not detected at the associated reporting limit
- I - Reported value is between method detection limit and the practical quantitation limit
- NM - Not measured during noted event
- * DO values at or above 100% are possible super-saturation conditions due to high water temperatures and/or high volume of algae.

Table 1

Analytical Results Summary
 Surface Water Quality Monitoring
 Esplanade Lakes, Fort Myers, Florida
 August 2024

Sample Location/Sample ID:		WQ Location #3									
Sample Date:		05/26/21	09/14/21	02/14/22	09/19/22	11/29/22	03/28/23	08/08/23	11/20/23	03/26/24	08/26/24
Field Parameters	Units										
Total Water Depth	Feet	NM	18	18.5	19.9	NM	16	NM	NM	NM	>10
Sample Depth	Feet	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Conductivity, field	umhos/cm	452	292	334	291.5	549	359.6	329	319.1	356.8	313
Dissolved oxygen (DO), field	mg/L	7.24	5.12	9.26	6.11	5.73	7.73	6.81	6.73	7.2	5.55
Dissolved oxygen (DO), field	%	89.3	67.3	92.9	82.2	64.4	94.1	93.1	79.4	85.1	75.6
pH, field	s.u.	8.62	8.46	8.27	8.35	8.14	7.97	7	8.36	8.31	7.81
Temperature, field	Deg C	26	29.9	18.9	29.7	24.2	24.4	31.8	23.7	24	30.3
Turbidity, field	NTU	17.7	4.48	4.77	4.15	2.59	1.8	7.2	1.16	6.05	0.4
Secchi Disk	Feet	3	5.5	5	3.3	NM	NM	NM	2.5	NM	NM
Wet Parameters	Units										
Ammonia-N	mg/L	0.008 U	0.014 I	0.008 U	0.008 U	0.008 U	0.008 U	0.008 U	0.008 UQ	0.008 I	0.031 I
Total kjeldahl nitrogen (TKN)	mg/L	0.552	1.51	0.521	0.652	1.29	0.663	0.716	0.388 Q	0.732	0.454
Total nitrogen	mg/L	0.552	1.51	0.521	0.662	1.3	0.679	0.738	0.23	0.739	0.468
Nitrite/Nitrate	mg/L	0.006 U	0.006 U	0.006 U	0.010 I	0.009 I	0.016 I	0.022 I	0.018 I	0.007 I	0.014 I
Ortho phosphorus (Field Filtered)	mg/L	0.034	0.011	0.009	0.012	0.002 U	0.018	0.019	0.037	0.006 I	0.011
Total phosphorus	mg/L	0.049	0.014 I	0.077	0.253	0.008 U	0.034	0.024	0.044	0.010 I	0.011 I
Chlorophyll	mg/m3	7.37	7.13	4.61	8.4	7.21	2.69	6.8	5.29	5.94	9.03
Total suspended solids (TSS)	mg/L	2.4	1.33 I	5	3.33	4	2.96	2.78	3.6	4	6
Biochemical oxygen demand (total BOD5)	mg/L	1.16 I	1 U	1.0 U	1 U	1 U	1.04 I	1.24 I	1 U	1 U	1 U
Sample Location/Sample ID:		WQ Location #6									
Sample Date:		05/26/21	09/14/21	02/14/22	09/19/22	11/29/22	03/28/23	08/08/23	11/20/23	03/26/24	08/26/24
Field Parameters	Units										
Total Water Depth	Feet	NM	8	4	10.6	NM	6	NM	NM	NM	6
Sample Depth	Feet	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Conductivity, field	umhos/cm	495	295	362	276.7	761	424.2	330	395.4	355.9	345.5
Dissolved oxygen (DO), field	mg/L	4.07	6.61	9.38	6.3	5.98	7.27	6.61	7.78	7.08	6.09
Dissolved oxygen (DO), field	%	50.6	84.6	100.7	82.7	71.7	91.5	95.6	96.2	83.9	80.6
pH, field	s.u.	8.05	8.23	8.08	8.2	7.62	8.01	6.97	8.03	8.1	7.84
Temperature, field	Deg C	26.4	29.4	19.9	28.8	24.8	27.5	32	25.6	23.8	29.8
Turbidity, field	NTU	11.55	15.64	3.44	15.82	2.93	3.21	7.8	3.27	7.21	2.17
Secchi Disk	Feet	2.5	3	3.5	2.2	NM	NM	NM	NM	NM	NM
Wet Parameters	Units										
Ammonia-N	mg/L	0.022 I	0.023 I	0.008 U	0.047	0.008 U	0.008 U	0.008 U	0.077	0.008 U	0.034
Total kjeldahl nitrogen (TKN)	mg/L	0.459	0.285	0.745	0.328	0.693	0.889	0.74	0.31	0.703	0.446
Total nitrogen	mg/L	0.459	0.285	0.745	0.338	0.702	0.908	0.753	0.345	0.711	0.457
Nitrite/Nitrate	mg/L	0.006 U	0.006 U	0.006 U	0.010 I	0.009 I	0.019 I	0.013 I	0.035	0.008 I	0.011 I
Ortho phosphorus (Field Filtered)	mg/L	0.054	0.009	0.009	0.019	0.014	0.018	0.016	0.01	0.006 I	0.003 I
Total phosphorus	mg/L	0.096	0.011 I	0.08	0.043	0.008 U	0.033	0.033	0.018 I	0.012 I	0.018 I
Chlorophyll	mg/m3	8.54	4.76	4.56	8.03	8.82	4.97	5.24	1.43	5.81	4.73
Total suspended solids (TSS)	mg/L	0.570 U	4.33	4.75	10	6.4	4.69	2.04 I	4	4	4.4
Biochemical oxygen demand (total BOD5)	mg/L	1 U	1 U	1.0 U	1.17 I	1.18 I	1.16 I	1.16 I	1 U	1 U	1 U

Notes:

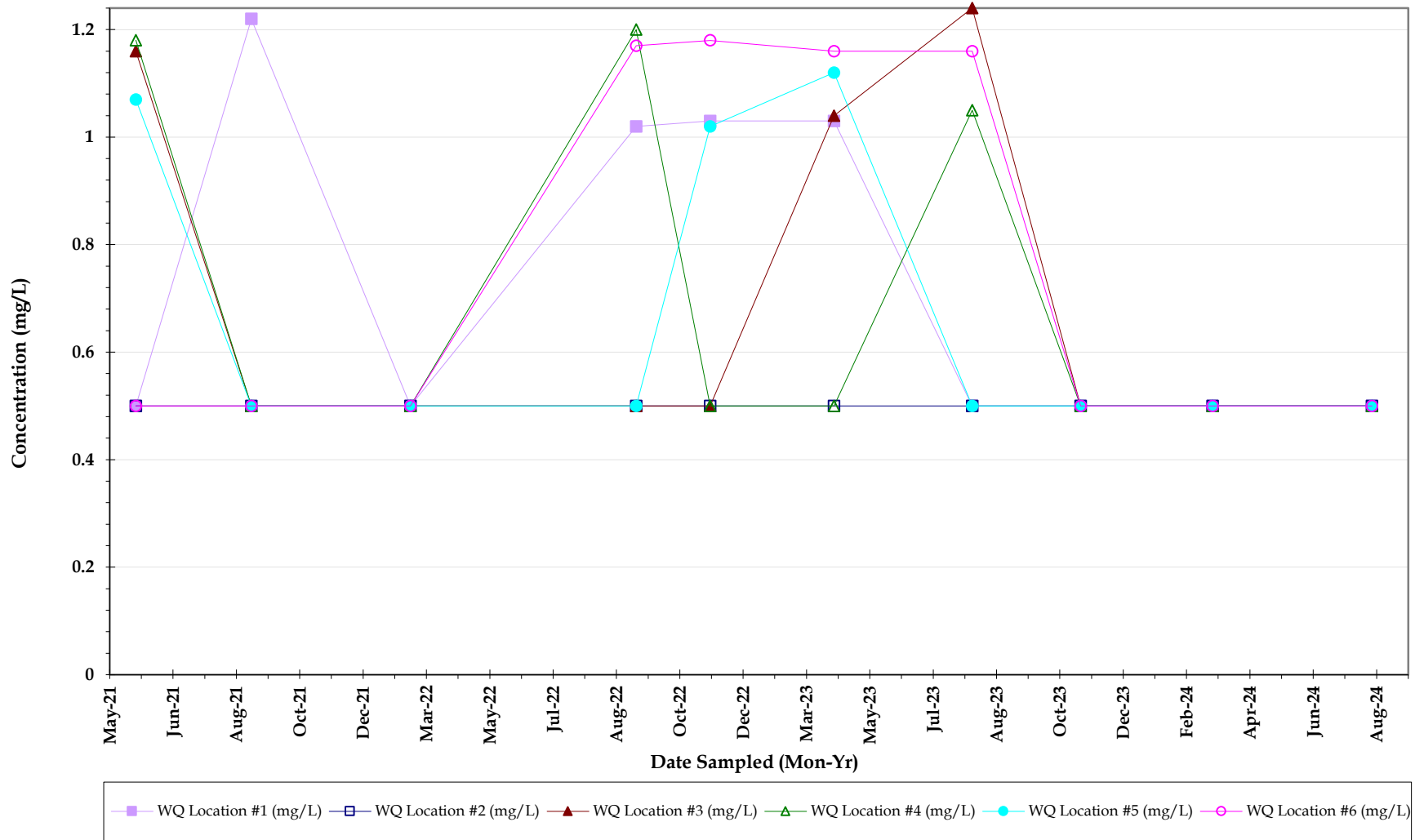
- U - Not detected at the associated reporting limit
- I - Reported value is between method detection limit
- NM - Not measured during noted event
- * DO values at or above 100% are possible super-sa

Attachment 2

Figure 1

Attachment 3

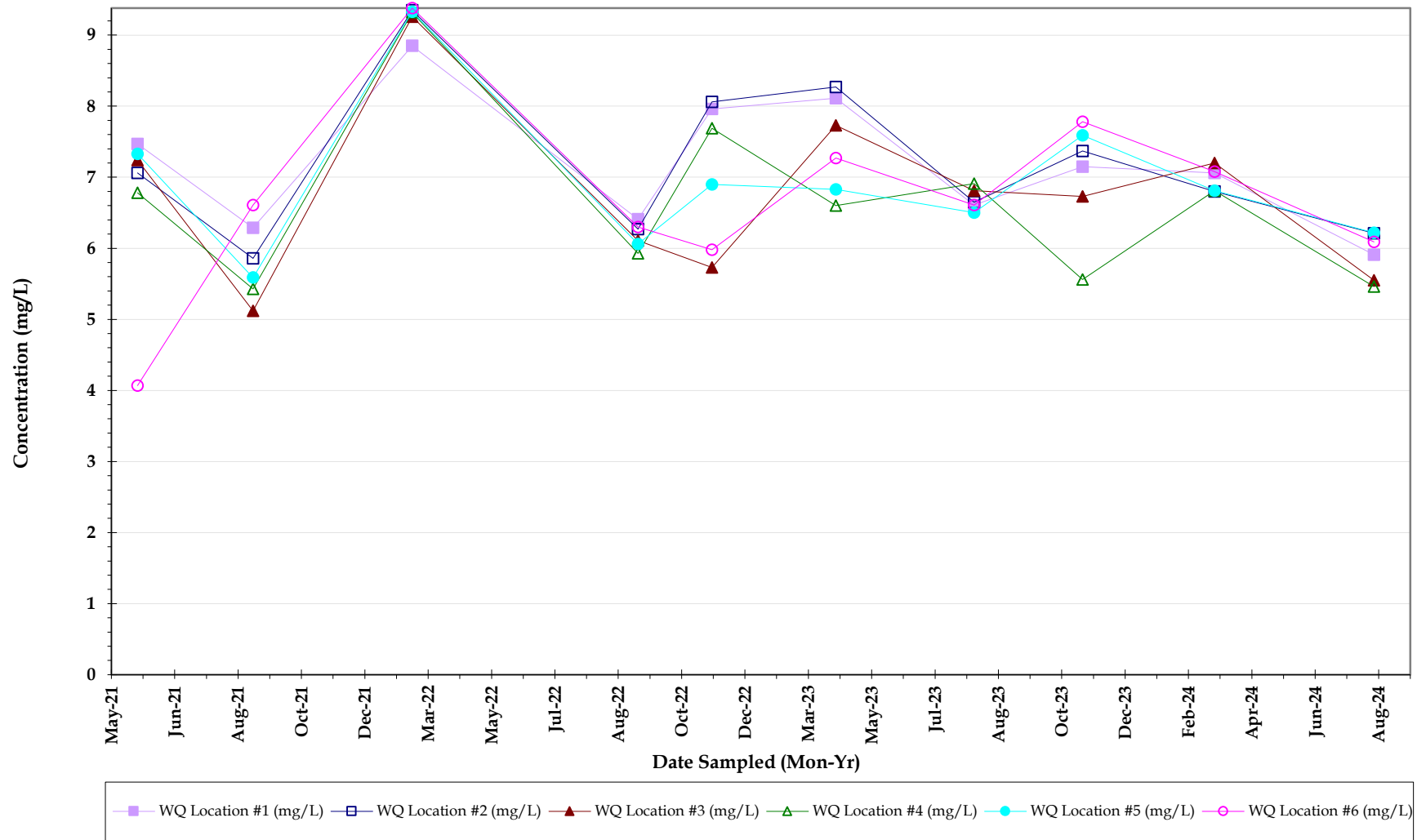
Trend Graphs



Biochemical Oxygen Demand



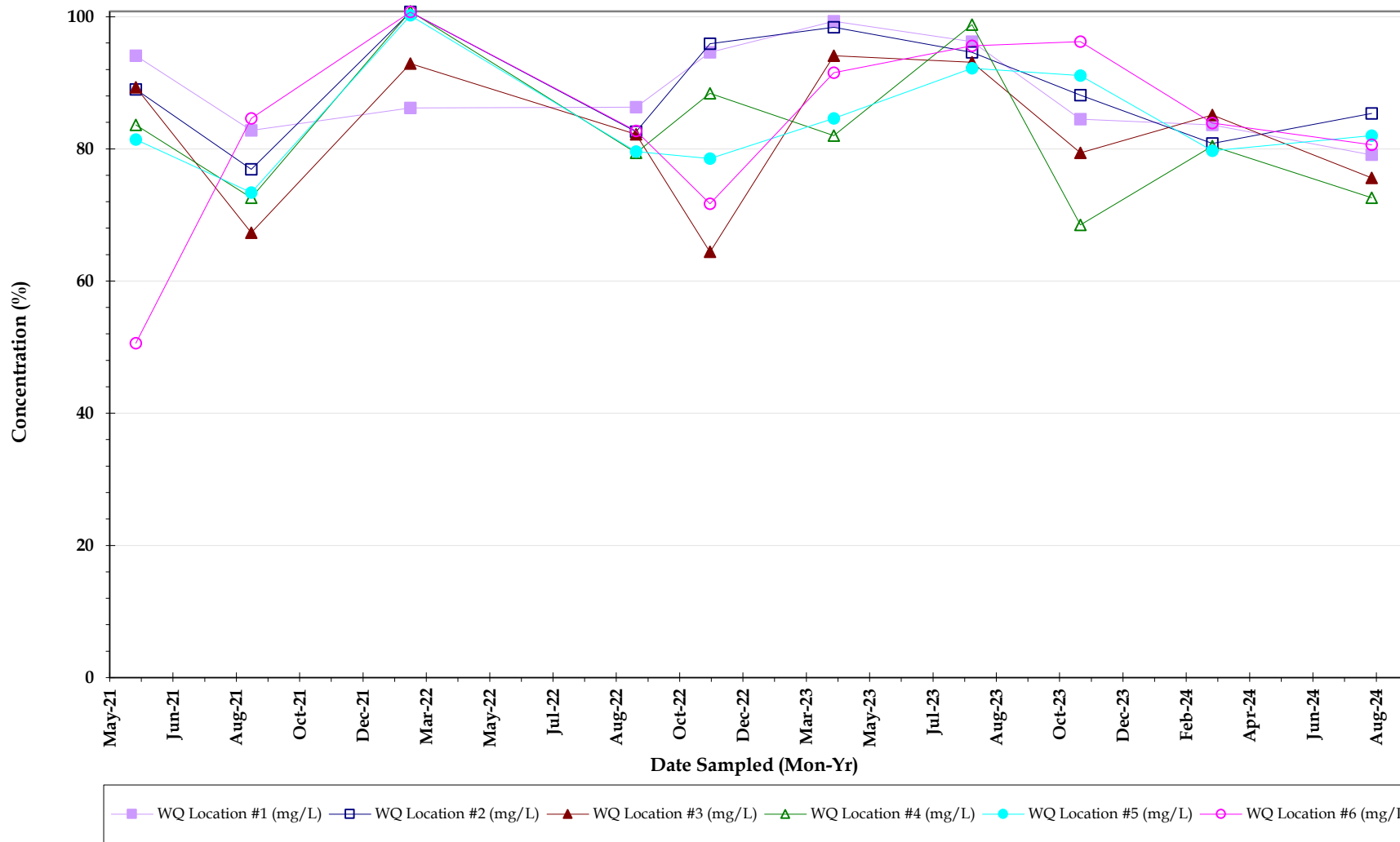
Esplanade Lakes
 Water Quality Surface Water Sample results
 AUGUST 2024



Dissolved Oxygen (mg/L)



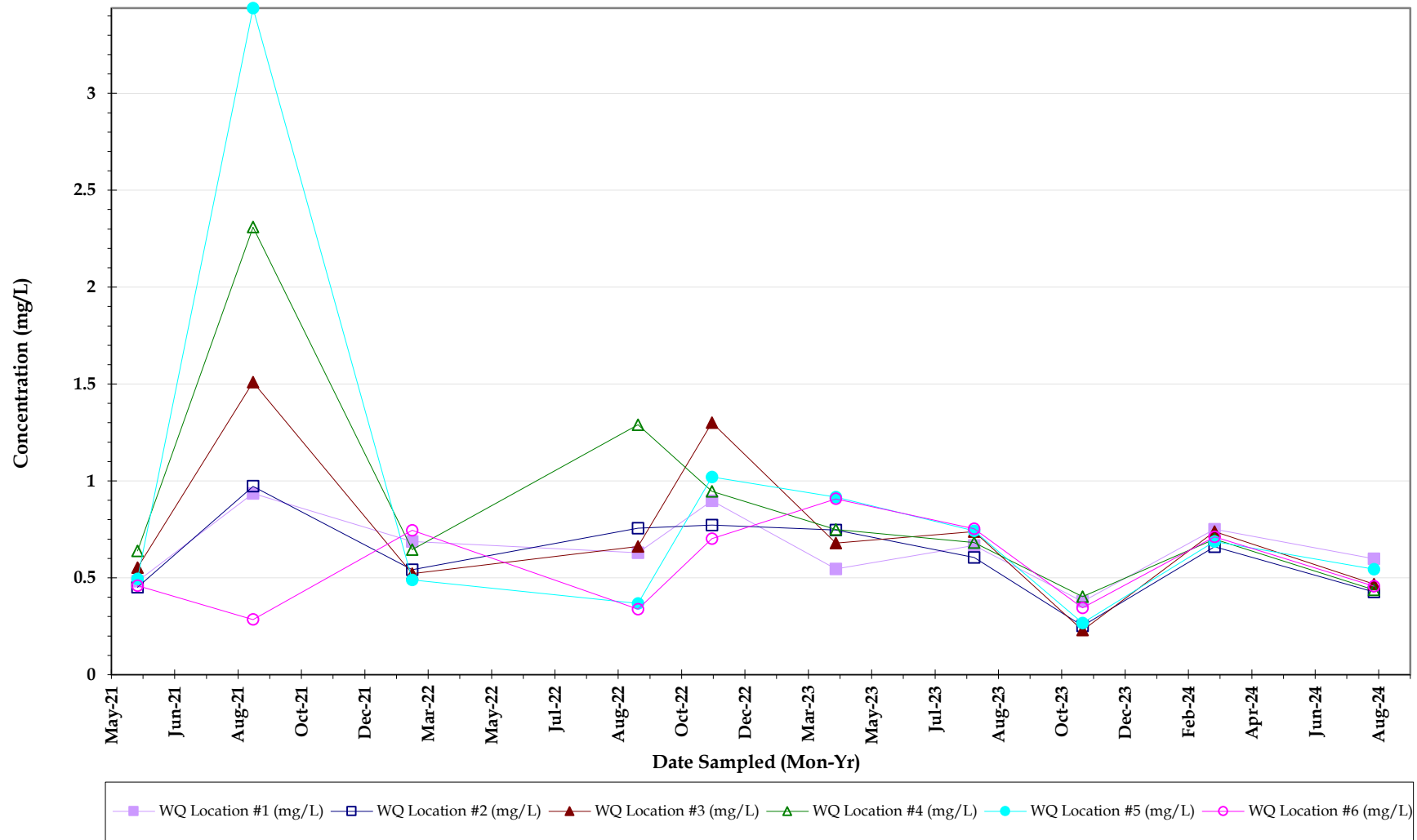
Esplanade Lakes
Water Quality Surface Water Sample results
AUGUST 2024



Dissolved Oxygen (%)



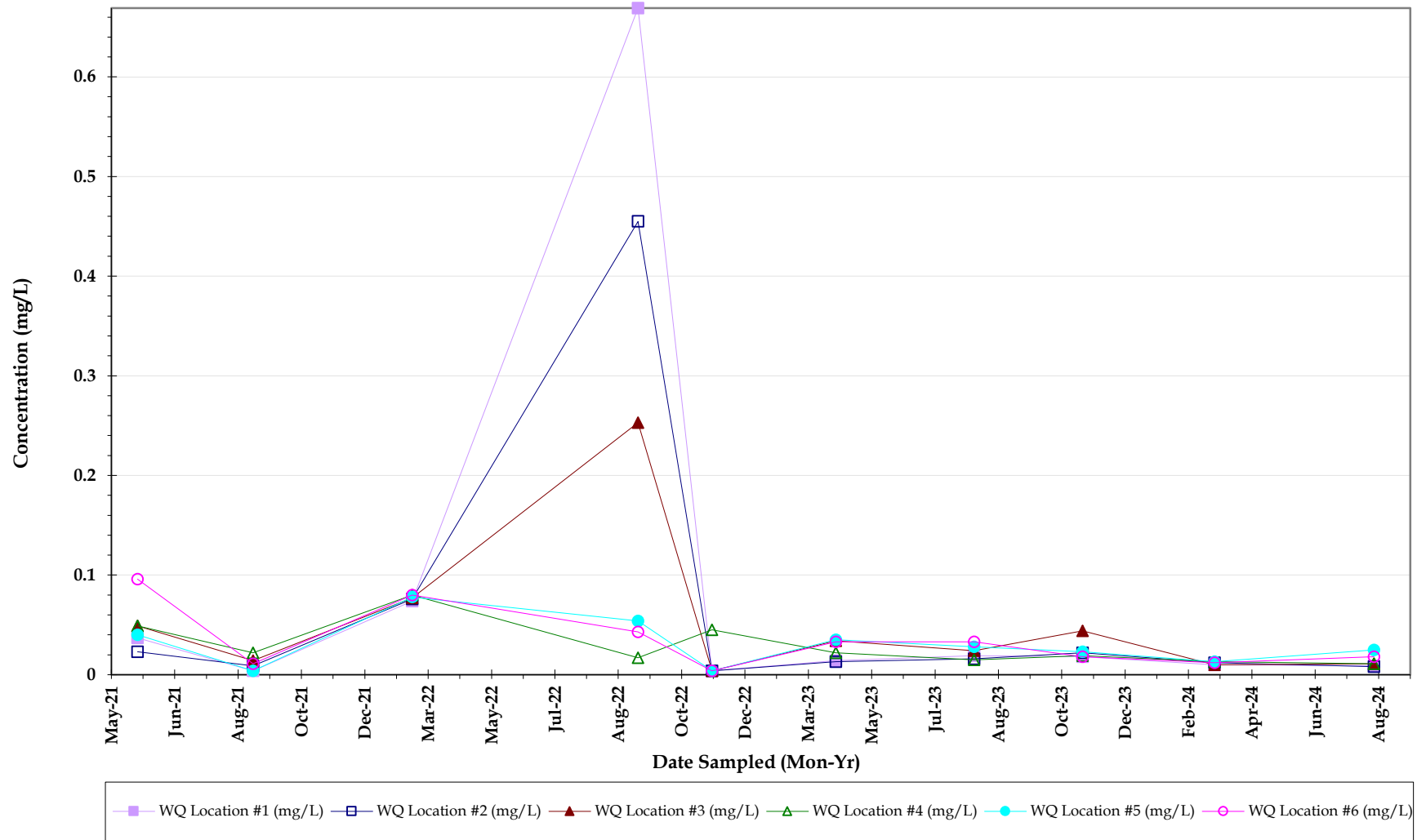
Esplanade Lakes
Water Quality Surface Water Sample results
AUGUST 2024



Total Nitrogen



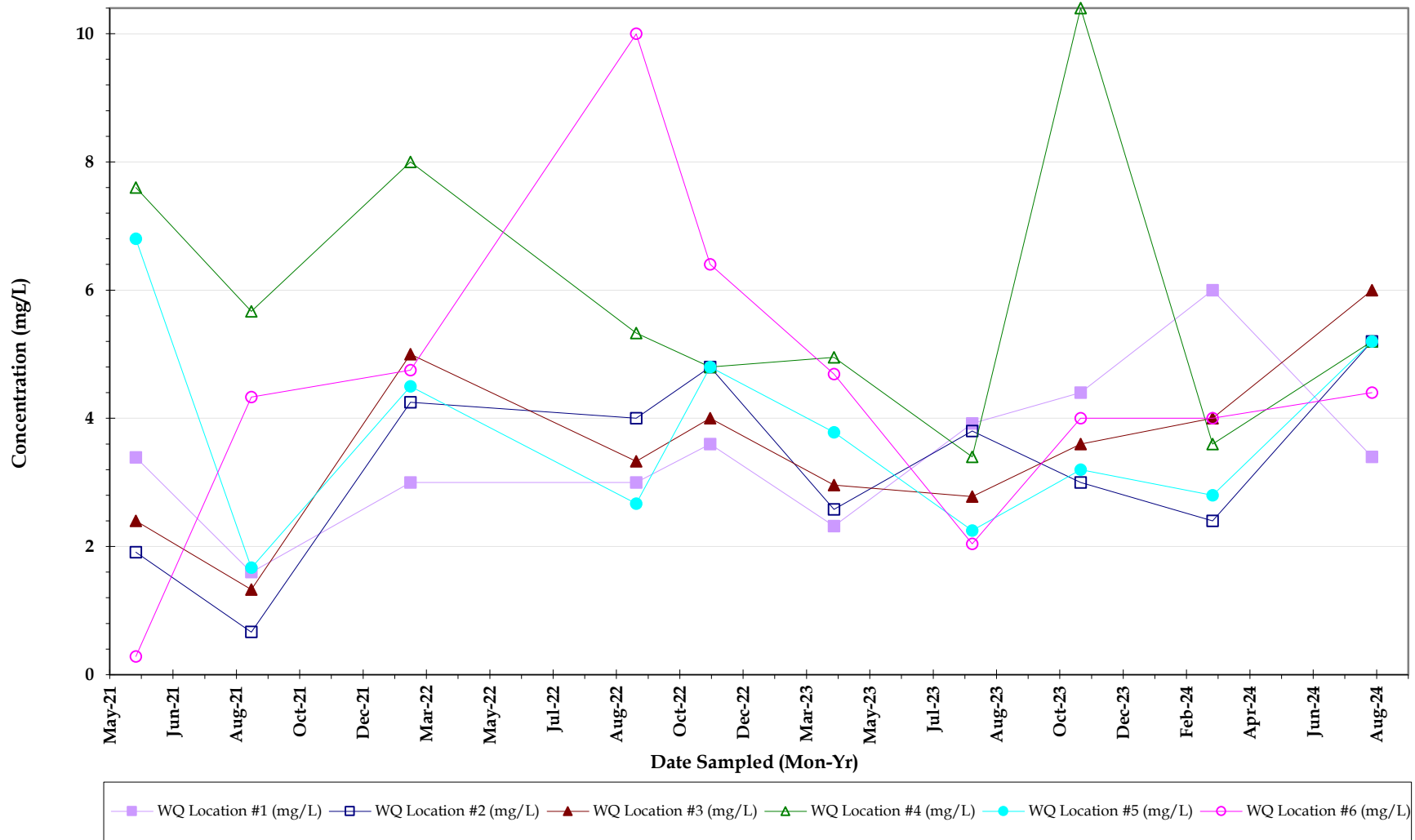
Esplanade Lakes
Water Quality Surface Water Sample results
AUGUST 2024



Total Phosphorus



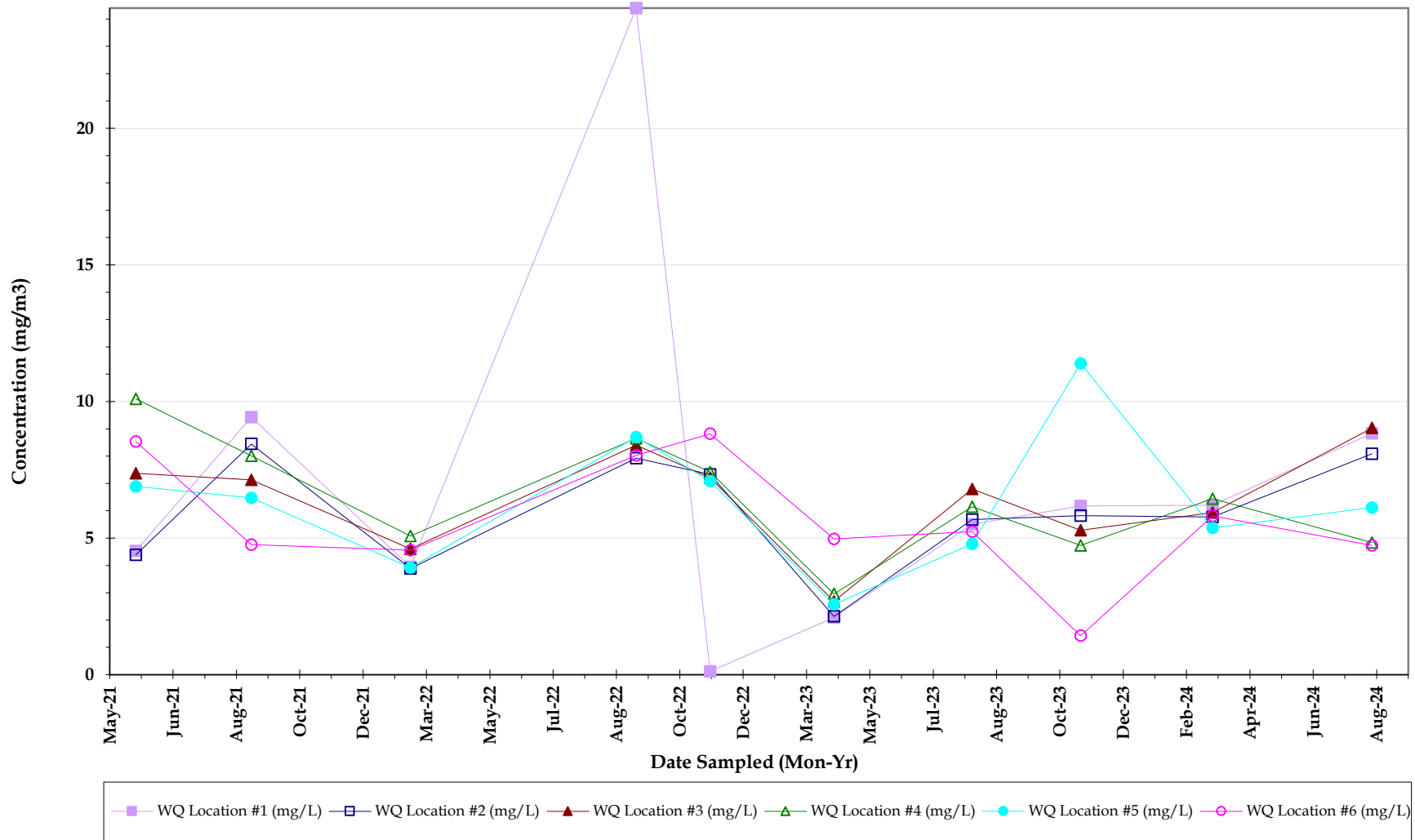
Esplanade Lakes
Water Quality Surface Water Sample results
AUGUST 2024



Total Suspended Solids

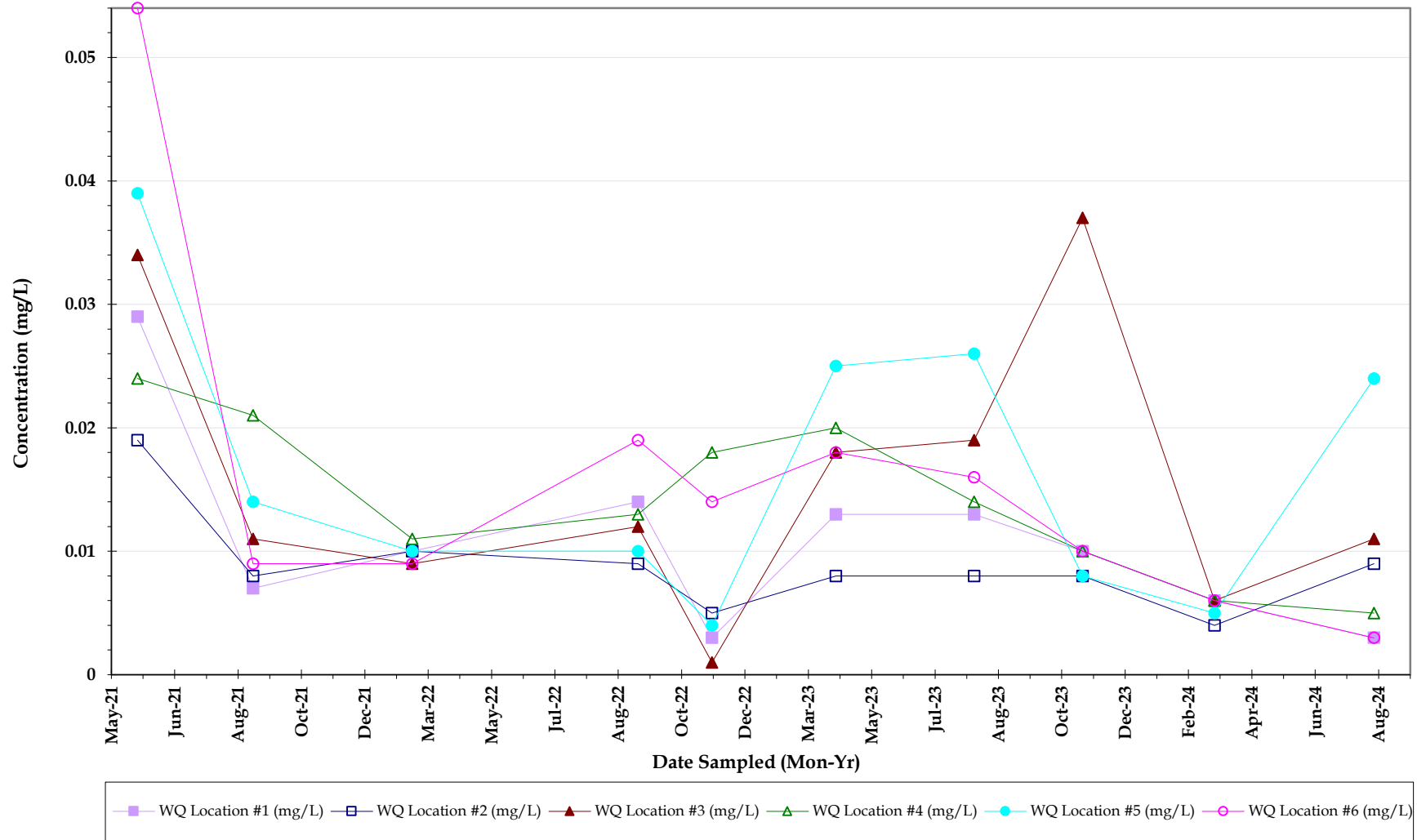


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Water Quality Surface Water Sample results
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Chlorophyll a

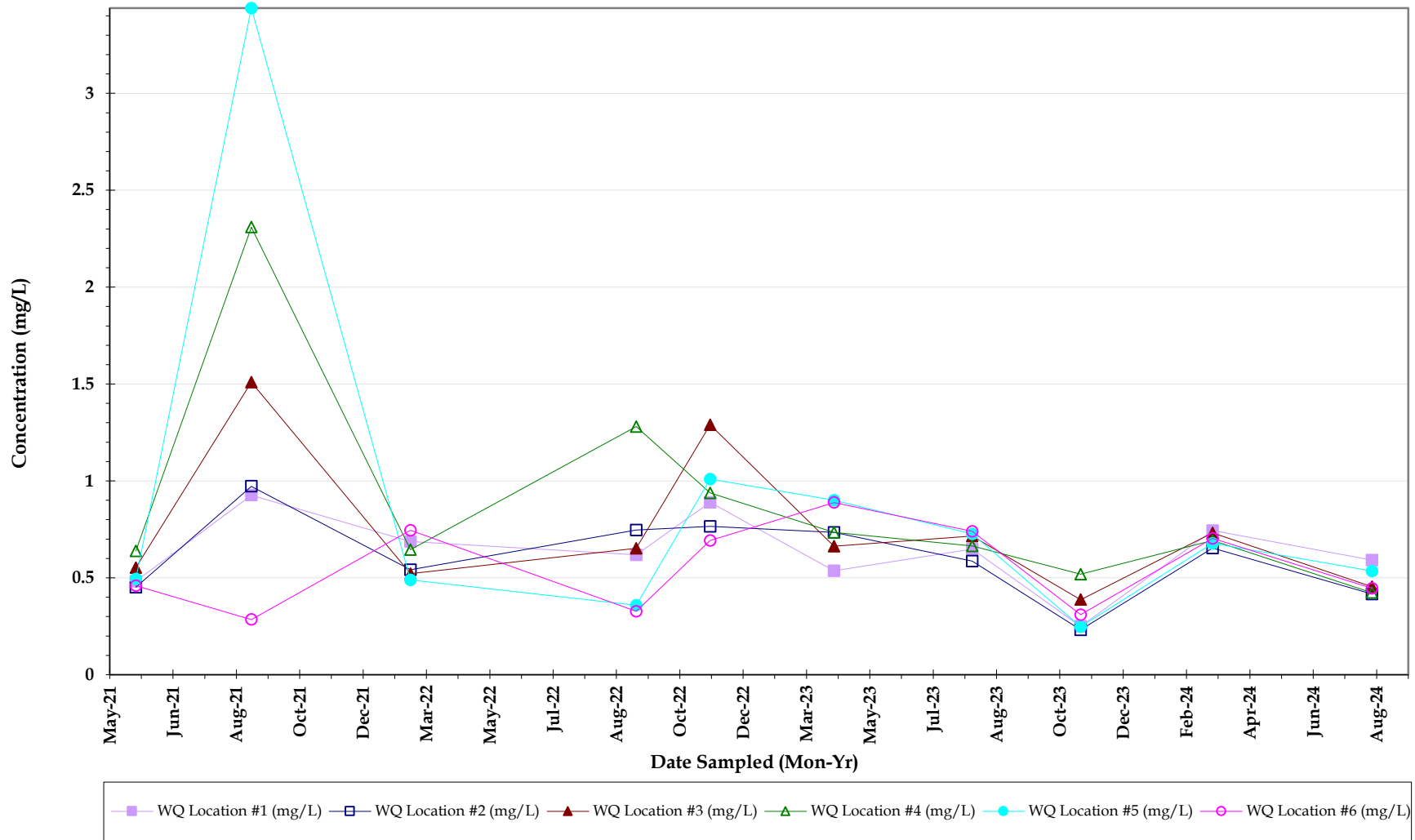
Esplanade Lakes
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AUGUST 2024



Orthophosphate



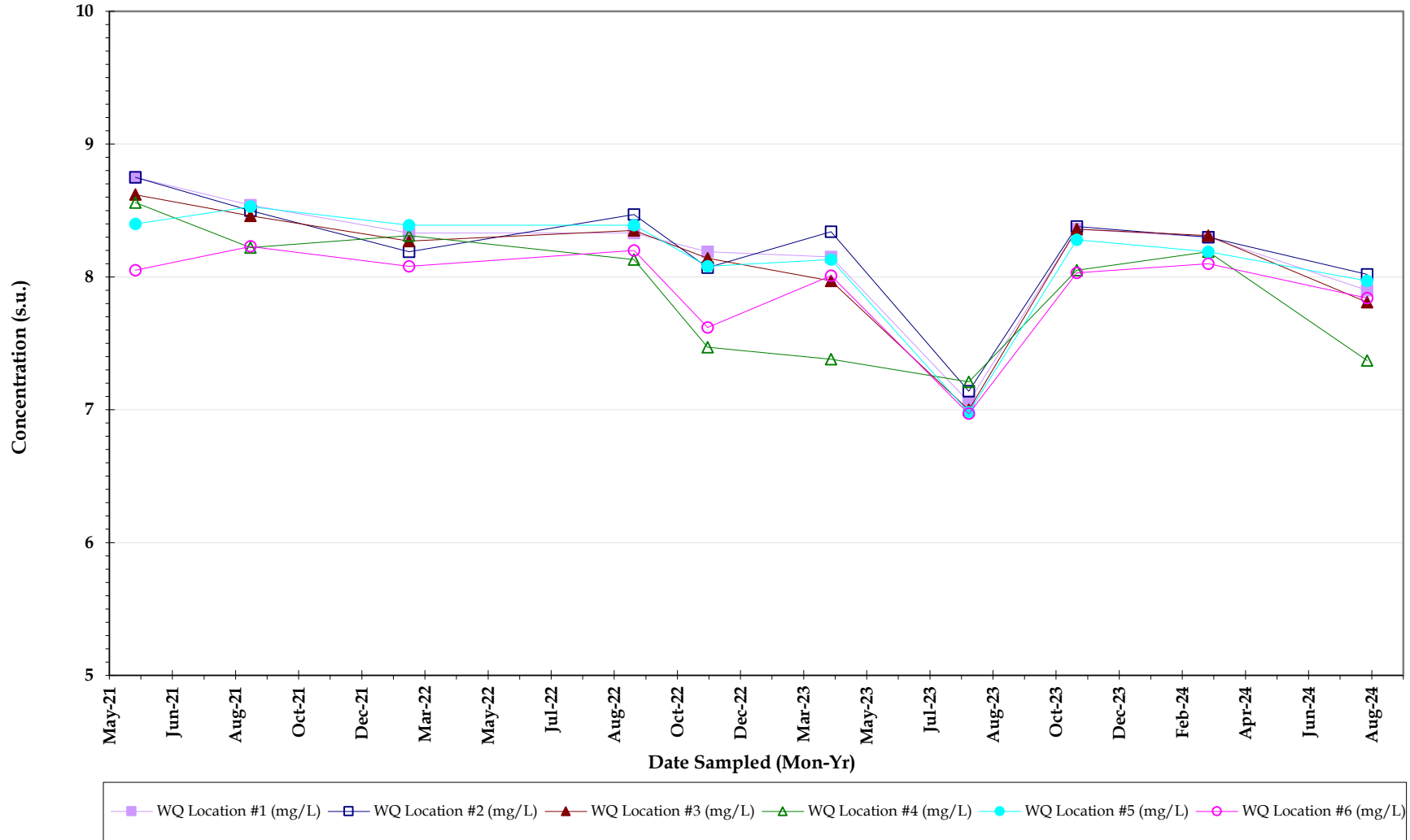
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Water Quality Surface Water Sample results
AUGUST 2024



Total kjeldahl nitrogen (TKN)



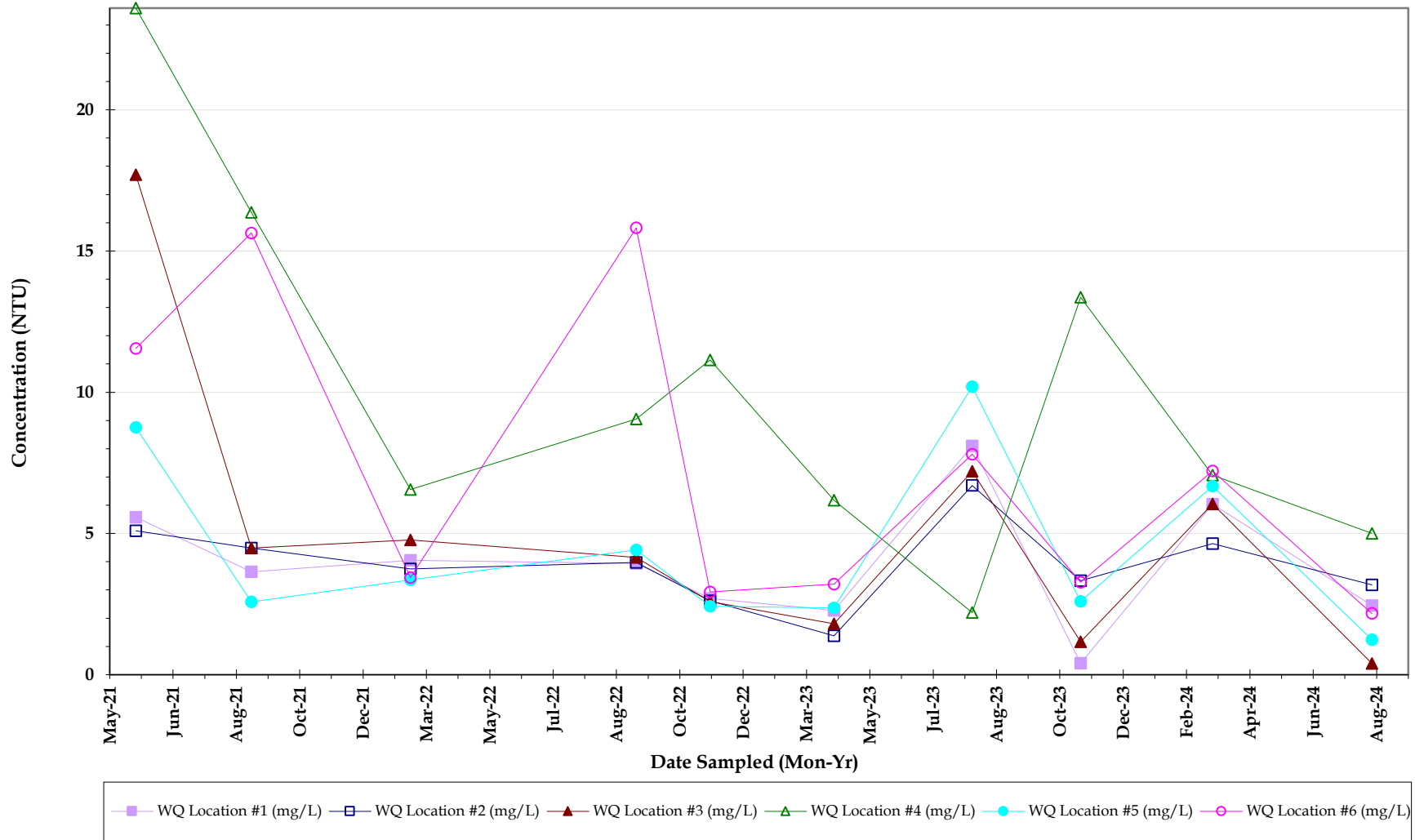
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pH, Field

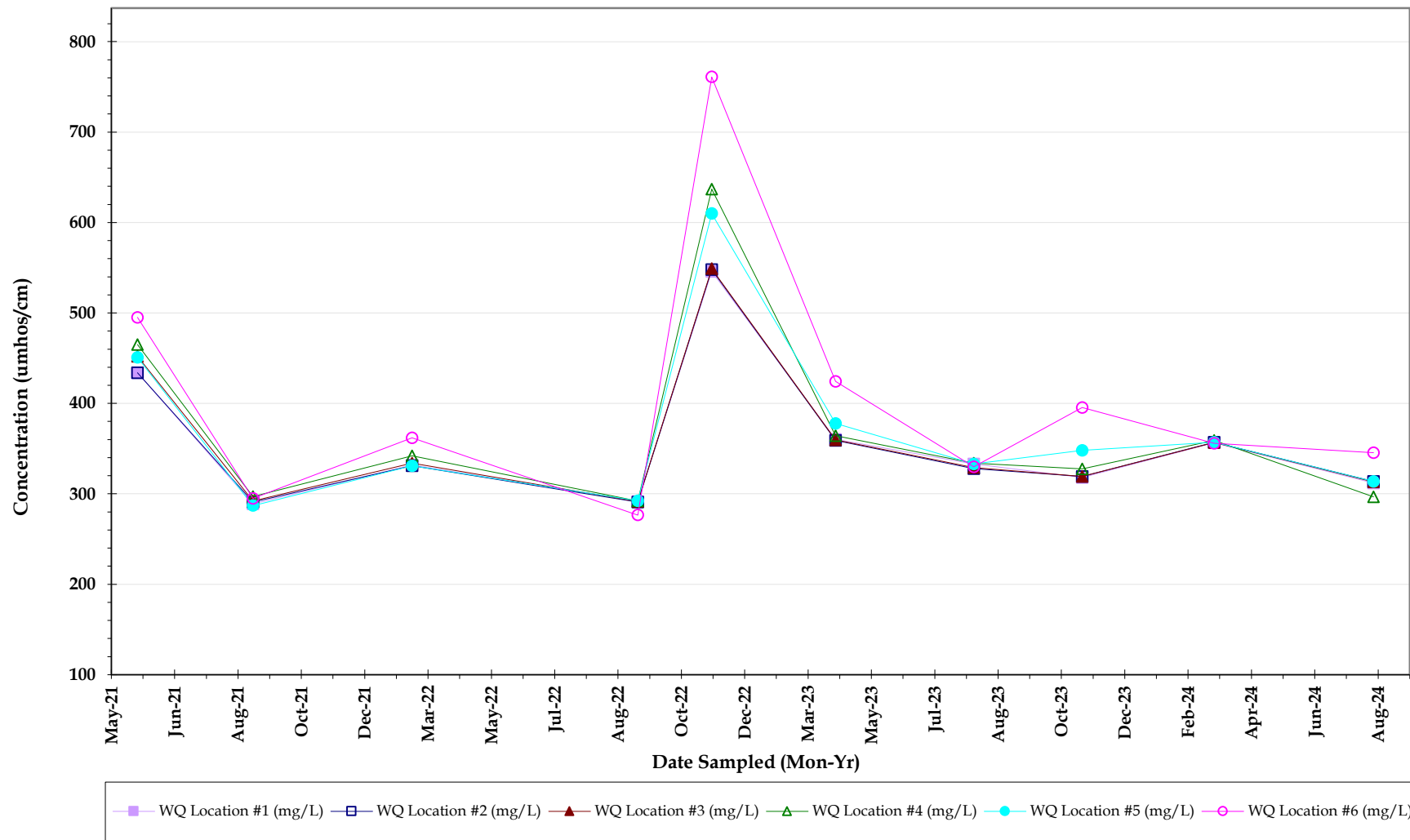


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Turbidity

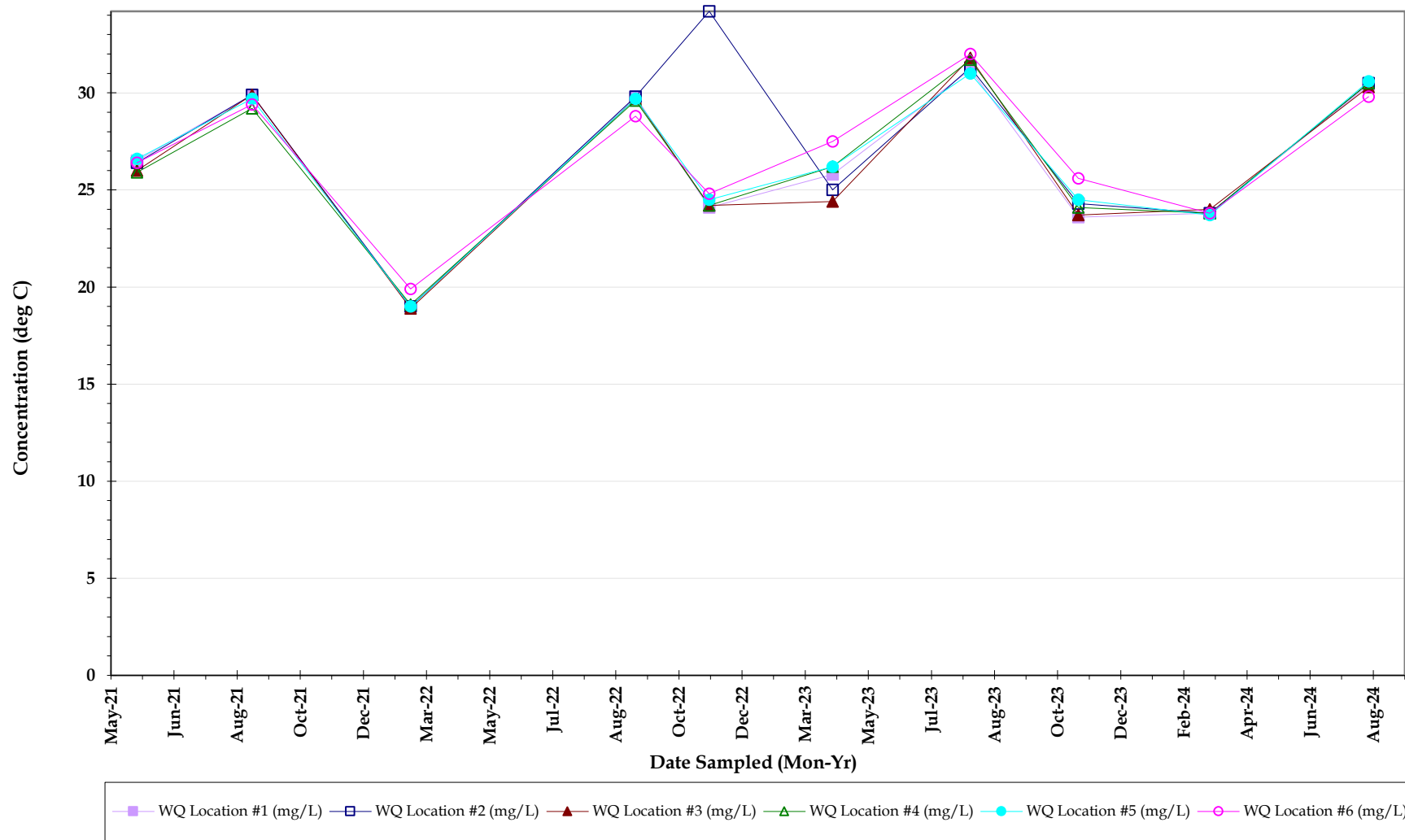
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Conductivity



Esplanade Lakes
Water Quality Surface Water Sample results
AUGUST 2024



Temperature, sample



Esplanade Lakes
Water Quality Surface Water Sample results
AUGUST 2024

Attachment 4

Laboratory Analytical Reports

ANALYTICAL TEST REPORT

THESE RESULTS MEET NELAC STANDARDS

Submission Number : 24081884

G H D Services, Inc.
2675 Winkler Ave., Ste.180
Fort Myers, FL 33901

Project Name : ESPLANADE LAKES
Date Received : 08/27/2024
Time Received : 14:30
Project #: 11225022-02

Submission Number: 24081884	Sample Date: 08/26/2024
Sample Number: 001	Sample Time: 10:35
Sample Description: WQ Location #1	Sample Method: Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.035	MG/L	0.008	0.032	350.1	08/28/2024 18:05	LM
TOTAL KJELDAHL NITROGEN	0.591	MG/L	0.05	0.20	351.2	09/03/2024 12:52	JS
ORTHO PHOSPHORUS AS P	0.003 I	MG/L	0.002	0.008	365.3	08/27/2024 18:05	LJ
TOTAL PHOSPHORUS AS P	0.009 I	MG/L	0.008	0.032	365.3	08/28/2024 14:55	JS
CHLOROPHYLL A	8.83	MG/M3	0.25	1.00	445.0	08/29/2024 13:45	EDC
TOTAL SUSPENDED SOLIDS	3.40	MG/L	0.570	2.280	SM2540D	08/29/2024 09:58	IR
BIOCHEMICAL OXYGEN DEMAND	1 U	MG/L	1	4	SM5210B	08/27/2024 14:52	LD/JR
NITRATE+NITRITE AS N	0.007 I	MG/L	0.006	0.024	SYSTEAS EASY	08/28/2024 10:55	LM
TOTAL NITROGEN	0.598	MG/L	0.05	0.20	SYSTEAS+351	09/03/2024 12:52	JS/LM

Submission Number: 24081884	Sample Date: 08/26/2024
Sample Number: 002	Sample Time: 11:50
Sample Description: WQ Location #2	Sample Method: Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.032	MG/L	0.008	0.032	350.1	08/28/2024 18:15	LM
TOTAL KJELDAHL NITROGEN	0.416	MG/L	0.05	0.20	351.2	09/03/2024 12:53	JS
ORTHO PHOSPHORUS AS P	0.009	MG/L	0.002	0.008	365.3	08/27/2024 18:06	LJ
TOTAL PHOSPHORUS AS P	0.008 I	MG/L	0.008	0.032	365.3	08/28/2024 15:50	JS
CHLOROPHYLL A	8.09	MG/M3	0.25	1.00	445.0	08/29/2024 13:45	EDC
TOTAL SUSPENDED SOLIDS	5.20	MG/L	0.570	2.280	SM2540D	08/29/2024 09:58	IR
BIOCHEMICAL OXYGEN DEMAND	1 U	MG/L	1	4	SM5210B	08/27/2024 14:52	LD/JR
NITRATE+NITRITE AS N	0.011 I	MG/L	0.006	0.024	SYSTEAS EASY	08/28/2024 10:55	LM
TOTAL NITROGEN	0.427	MG/L	0.05	0.20	SYSTEAS+351	09/03/2024 12:53	JS/LM

Submission Number: 24081884
Sample Number: 003
Sample Description: WQ Location #3

Sample Date: 08/26/2024
Sample Time: 10:30
Sample Method: Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.031 I	MG/L	0.008	0.032	350.1	08/28/2024 18:16	LM
TOTAL KJELDAHL NITROGEN	0.454	MG/L	0.05	0.20	351.2	09/03/2024 12:55	JS
ORTHO PHOSPHORUS AS P	0.011	MG/L	0.002	0.008	365.3	08/27/2024 18:08	LJ
TOTAL PHOSPHORUS AS P	0.011 I	MG/L	0.008	0.032	365.3	08/28/2024 15:50	JS
CHLOROPHYLL A	9.03	MG/M3	0.25	1.00	445.0	08/29/2024 13:45	EDC
TOTAL SUSPENDED SOLIDS	6.00	MG/L	0.570	2.280	SM2540D	08/29/2024 09:58	IR
BIOCHEMICAL OXYGEN DEMAND	1 U	MG/L	1	4	SM5210B	08/27/2024 14:52	LD/JR
NITRATE+NITRITE AS N	0.014 I	MG/L	0.006	0.024	SYSTEAS EASY	08/28/2024 10:56	LM
TOTAL NITROGEN	0.468	MG/L	0.05	0.20	SYSTEAS+351	09/03/2024 12:55	JS/LM

Submission Number: 24081884
Sample Number: 004
Sample Description: WQ Location #4

Sample Date: 08/26/2024
Sample Time: 10:15
Sample Method: Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.031 I	MG/L	0.008	0.032	350.1	08/28/2024 18:18	LM
TOTAL KJELDAHL NITROGEN	0.424	MG/L	0.05	0.20	351.2	09/03/2024 12:56	JS
ORTHO PHOSPHORUS AS P	0.005 I	MG/L	0.002	0.008	365.3	08/27/2024 18:09	LJ
TOTAL PHOSPHORUS AS P	0.011 I	MG/L	0.008	0.032	365.3	08/28/2024 14:57	JS
CHLOROPHYLL A	4.84	MG/M3	0.25	1.00	445.0	08/29/2024 13:45	EDC
TOTAL SUSPENDED SOLIDS	5.20	MG/L	0.570	2.280	SM2540D	08/29/2024 09:58	IR
BIOCHEMICAL OXYGEN DEMAND	1 U	MG/L	1	4	SM5210B	08/27/2024 14:52	LD/JR
NITRATE+NITRITE AS N	0.014 I	MG/L	0.006	0.024	SYSTEAS EASY	08/28/2024 10:56	LM
TOTAL NITROGEN	0.438	MG/L	0.05	0.20	SYSTEAS+351	09/03/2024 12:56	JS/LM

Submission Number: 24081884
Sample Number: 005
Sample Description: WQ Location #5

Sample Date: 08/26/2024
Sample Time: 10:45
Sample Method: Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.030 I	MG/L	0.008	0.032	350.1	08/28/2024 18:20	LM
TOTAL KJELDAHL NITROGEN	0.535	MG/L	0.05	0.20	351.2	09/03/2024 12:57	JS
ORTHO PHOSPHORUS AS P	0.024	MG/L	0.002	0.008	365.3	08/27/2024 18:13	LJ
TOTAL PHOSPHORUS AS P	0.025 I	MG/L	0.008	0.032	365.3	08/29/2024 11:51	JS
CHLOROPHYLL A	6.12	MG/M3	0.25	1.00	445.0	08/29/2024 13:45	EDC
TOTAL SUSPENDED SOLIDS	5.20	MG/L	0.570	2.280	SM2540D	08/29/2024 09:58	IR
BIOCHEMICAL OXYGEN DEMAND	1 U	MG/L	1	4	SM5210B	08/27/2024 14:52	LD/JR

FDOH Certification #E84167

NITRATE+NITRITE AS N	0.010 I	MG/L	0.006	0.024	SYSTEA EASY	08/28/2024 10:57	LM
TOTAL NITROGEN	0.545	MG/L	0.05	0.20	SYSTEA+351	09/03/2024 12:57	JS/LM

Submission Number: 24081884	Sample Date: 08/26/2024
Sample Number: 006	Sample Time: 11:15
Sample Description: WQ Location #6	Sample Method: Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.034	MG/L	0.008	0.032	350.1	08/28/2024 18:22	LM
TOTAL KJELDAHL NITROGEN	0.446	MG/L	0.05	0.20	351.2	09/03/2024 12:59	JS
ORTHO PHOSPHORUS AS P	0.003 I	MG/L	0.002	0.008	365.3	08/27/2024 18:15	LJ
TOTAL PHOSPHORUS AS P	0.018 I	MG/L	0.008	0.032	365.3	08/28/2024 14:59	JS
CHLOROPHYLL A	4.73	MG/M3	0.25	1.00	445.0	08/29/2024 13:45	EDC
TOTAL SUSPENDED SOLIDS	4.40	MG/L	0.570	2.280	SM2540D	08/29/2024 09:58	IR
BIOCHEMICAL OXYGEN DEMAND	1 U	MG/L	1	4	SM5210B	08/27/2024 14:52	LD/JR
NITRATE+NITRITE AS N	0.011 I	MG/L	0.006	0.024	SYSTEA EASY	08/28/2024 11:00	LM
TOTAL NITROGEN	0.457	MG/L	0.05	0.20	SYSTEA+351	09/03/2024 12:59	JS/LM

Leah Lepore

09/10/2024

Date

Dr. Dale D. Dixon Laboratory Director

Haley Richardson QC Manager / Leah Lepore

QC Officer

DATA QUALIFIERS THAT MAY APPLY:

A = Value reported is an average of two or more determinations.
 B = Results based upon colony counts outside the ideal range.
 H = Value based on field kit determination. Results may not be accurate.
 I = Reported value is between the laboratory MDL and the PQL.
 J1 = Estimated value. Surrogate recovery limits exceeded.
 J2 = Estimated value. No quality control criteria exists for component.
 J3 = Estimated value. Quality control criteria for precision or accuracy not met.
 J4 = Estimated value. Sample matrix interference suspected.
 J5 = Estimated value. Data questionable due to improper lab or field protocols.
 K = Off-scale low. Value is known to be < the value reported.
 L = Off-scale high. Value is known to be > the value reported.
 N = Presumptive evidence of presence of material.
 O = Sampled, but analysis lost or not performed.
 Q = Sample held beyond accepted hold time.

T = Value reported is < MDL. Reported for informational purposes only and shall not be used in statistical analysis.
 U = Analyte analyzed but not detected at the value indicated.
 V = Analyte detected in sample and method blank. Results for this analyte in associated samples may be biased high. Standard, Duplicate and Spike values are within control limits. Reported data are usable.
 Y = Analysis performed on an improperly preserved sample. Data may be inaccurate.
 Z = Too many colonies were present (TNTC). The numeric value represents the filtration volume.
 ! = Data deviate from historically established concentration ranges.
 ? = Data rejected and should not be used. Some or all of QC data were outside criteria, and the presence or absence of the analyte cannot be determined from the data.
 * = Not reported due to interference.
 Oil & Grease - If client does not send sufficient sample quantity for spike evaluation surface water samples are supplied by the laboratory.

NOTES:

MBAS calculated as LAS; molecular weight = 340.
 PQL = 4xMDL.
 ND = Not detected at or above the adjusted reporting limit.
 G1 = Accuracy standard does not meet method control limits, but does meet lab control limits that are in agreement with USEPA generated data. USEPA letter available upon request.
 G2 = Accuracy standard exceeds acceptable control limits. Duplicate and spike values are within control limits. Reported data are usable.

COMMENTS:

Chlorophyll a was filtered at E85086 08/27/24 0824

For questions or comments regarding these results, please contact us at (941) 723-9986.

Results relate only to the samples.

Benchmark EA South
 1001 Corporate Avenue, Suite 102
 North Port, FL 34289
 (941) 625-3137 / (800) 736-9986
 (941) 423-7336 fax
 Sample Temperature checked upon receipt at
 BEAS with Temperature Gun ID #7

Benchmark EA, Inc.
 1711 12th St East
 Palm Bay, FL 32921
 (941) 723-9986 / (800) 736-9986
 (941) 723-6061 fax
 Sample Temperature checked upon receipt at
 BEA with Temperature Gun ID #258

Client: GHD Services, Inc. (HSA ENG)
 2675 Winkler Ave, Suite 180
 Ft Myers, FL 33901
 Frank Isern (239) 215-3914
 Shammom Tucker 239-210-8653
 Email EDD Reports to: Connor Haydon (Connor.Haydon@ghd.com)
 2020 PO# 34043123

GHD Services, Inc. (HSA ENG)
 Kit Shipped to client via UPS Standard in 1 large cooler

Chain of Custody Form: Esplanade Lakes WQ
 Project Number: 24081884
 Profile: 840, QC Report

Station ID	Sample Type ¹	Sample Matrix ²	Parameters: Preservative ³ , Container Type ⁴ / Total # of Containers = 24				Laboratory Submission #
			Unique bottle ID 1A	Unique bottle ID 1B	Unique bottle ID 1C	Unique bottle ID ID	
WQ Location #1	Grab	SW	NO ₃ -NO ₂ (353.2) TKN (351.2) NH ₃ (359.1) TP (365.3) T-N (Calc.)	BOD ₅ (SM5210B) TSS (SM2540D)	Ortho-Phos (Lab Filtered) (365.3)	Chlorophyll a (445.0) Filtered @ BEAS 8/27/24 0824	24081884
WQ Location #2	Grab	SW	1.1mL 1:4 H ₂ SO ₄ pH<2 □ Lot # 24-13	Plain	Plain	Plain	
WQ Location #3	Grab	SW	1 x 1/2 Pint Plastic	1 x 2 Quart Plastic	1 x 1/2 Pint Plastic	1 x 500mL Opaque Plastic	
WQ Location #4	Grab	SW	Date/Time 8/26/24 1035				
WQ Location #5	Grab	SW	Date/Time 8/26/24 1150				
WQ Location #6	Grab	SW	Date/Time 8/27/24 1201				

Notes:

1. Sample Type¹ is used to indicate whether the sample was a grab (G) or whether it was a composite (C).
2. Sample Matrix² is used to indicate whether the sample is being discharged to drinking water (DW), groundwater (GW), surface water (SW), fresh surface water (FSW), saline surface water (SSW), soil, sediment (SDMNT), or sludge (SLDG).
3. Container Type³ is used to indicate whether the container is plastic (P) or glass (G).
4. Sample must be refrigerated or stored in wet ice after collection. The temperature during storage should be less than or equal to 6°C (42.8°F).
5. Under "Preservative," list any preservatives that were added to the sample container. Lot Number of preservative used is specific to the bottles included in the kit. NaFluo, H₂SO₄, and HNO₃ do not have expiration dates per the manufacturer. Macro bottles are pre-preserved at manufacturing stage. 40mL vials are pre-preserved at manufacturing stage.
6. 2-Quart plastic bottles are not certified.

Instructions:

1. Each bottle has a label, identify by sample ID, preservative contained in the bottle, sample type, client ID, and parameters for analysis.
2. The following information should be added to each bottle label after collection: with permanent black ink, date and time of collection, sampler's name or initials, and any field number or ID.
3. All bottles not containing preservative may be rinsed with appropriate sample prior to collection.
4. The client is responsible for documentation of the sampling event. Please note special sampling events on the sample custody form.
5. Sample kit has been created by BEA using new, certified bottles unless otherwise noted.

Laboratory Sample Acceptability:
 pH < 2 / BEA Temperature 9.4°C
 BEAS Temp: 9.4°C

Received By & Affiliation:
 (Print & Sign) Melinda Merchant
 (Print & Sign) Melinda Merchant - BEAS
 (Print & Sign) Steve Neldon
 (Print & Sign) Steve Neldon
 (Print & Sign) Renee McGovern
 (Print & Sign) Renee McGovern

Date: 8/26/24
Time: 15:05
 8/27/24
 12:01
 8/27/24
 14:30

Page 4 of 4



EnviroAnalytical, Inc.

NELAP Certification #E84167

Submission Number: 24081884
 Project Name: ESPLANADE LAKES

QC REPORT

SUBMISSION NUMBER	SAMPLE NUMBER	METHOD	ANALYTE	ANALYSIS DATE/TIME	QC FLAG	QC VALUE	SAMPLE RESULT	LR RESULT	LR %RSD	SPK RESULT	STD-SPK %REC
24081845 - 001	728758	350.1	AMMONIA NITROGEN	08/28/2024 18:44	LR	0.00	134,000	130,000	1.73		
		350.1	AMMONIA NITROGEN	08/28/2024 16:34	MB	0.00	0.000				
24081827 - 001	728735	350.1	AMMONIA NITROGEN	08/28/2024 14:46	SPK	1.00	0.030			1.080	105.0
		350.1	AMMONIA NITROGEN	08/28/2024 16:13	STD	1.00	1.050				105.0
24081942 - 001	728919	351.2	TOTAL KJELDAHL NITROGEN	09/03/2024 12:49	LR	0.00	31,500	28,700	6.68		
		351.2	TOTAL KJELDAHL NITROGEN	09/03/2024 13:17	MB	0.00	0.000				
24081976 - 002	729022	351.2	TOTAL KJELDAHL NITROGEN	09/03/2024 14:44	SPK	2.00	1.120			3.040	96.2
		351.2	TOTAL KJELDAHL NITROGEN	09/03/2024 13:02	STD	2.00	2.030				101.0
24081878 - 010	728815	365.3	ORTHO PHOSPHORUS AS P	08/27/2024 17:54	LR	0.00	0.150	0.169	0.42		
		365.3	ORTHO PHOSPHORUS AS P	08/27/2024 17:14	MB	0.00	0.000				
24081877 - 009	728805	365.3	ORTHO PHOSPHORUS AS P	08/27/2024 17:57	SPK	0.20	0.000			0.198	99.7
		365.3	ORTHO PHOSPHORUS AS P	08/27/2024 18:18	STD	0.20	0.194				96.9
24081874 - 002	728793	365.3	TOTAL PHOSPHORUS AS P	08/28/2024 14:17	LR	0.00	2,100	1,900	0.96		
		365.3	TOTAL PHOSPHORUS AS P	08/28/2024 14:28	MB	0.00	0.000				
24081841 - 001	728752	365.3	TOTAL PHOSPHORUS AS P	08/28/2024 14:19	SPK	0.20	0.000			0.234	93.7
		365.3	TOTAL PHOSPHORUS AS P	08/28/2024 10:24	STD	0.20	0.215				108.0
24080576 - 011	720363	445.0	CHLOROPHYLL A	08/29/2024 13:55	LR	0.00	0.100	0.090	5.22		
		445.0	CHLOROPHYLL A	08/29/2024 13:45	MB	0.00	0.000				
		445.0	CHLOROPHYLL A	08/29/2024 13:45	STD	42.93	42.851				99.8
24081831 - 001	728739	SM2540D	TOTAL SUSPENDED SOLIDS	08/29/2024 09:58	LR	0.00	176,000	164,000	4.99		
		SM2540D	TOTAL SUSPENDED SOLIDS	08/29/2024 09:58	MB	0.00	0.000				
		SM2540D	TOTAL SUSPENDED SOLIDS	08/29/2024 09:58	STD	951.00	900,000				94.6
24082166 - 001	729353	SM5210B	BIOCHEMICAL OXYGEN DEMAND	08/27/2024 14:52	LR	0.00	920,000	873,000	3.96		
		SM5210B	BIOCHEMICAL OXYGEN DEMAND	08/27/2024 14:52	MB	0.00	0.000				
		SM5210B	BIOCHEMICAL OXYGEN DEMAND	08/27/2024 14:52	STD	198.00	192,500				97.2

QC FLAGS: MB or BLK = METHOD BLANK LR = LAB REPLICATE MSD = MATRIX SPIKE DUPLICATE STD or LCS = STANDARD SPK or MS = MATRIX SPIKE

SUBMISSION NUMBER	SAMPLE NUMBER	METHOD	ANALYTE	ANALYSIS DATE/TIME	QC FLAG	QC VALUE	SAMPLE RESULT	LR RESULT	LR %RSD	SPK RESULT	STD-SPK %REC
24081839 - 002	728750	SYSTEAS EASY	NITRATE+NITRITE AS N	08/28/2024 10:59	LR		2.640	2.690	1.13		
		SYSTEAS EASY	NITRATE+NITRITE AS N	08/28/2024 10:57	MB	0.00	0.000				
24081839 - 002	728750	SYSTEAS EASY	NITRATE+NITRITE AS N	08/28/2024 10:59	SPK	2.00	0.690			2.640	97.8
		SYSTEAS EASY	NITRATE+NITRITE AS N	08/28/2024 10:50	STD	0.25	0.234				93.7

Comments:

Attachment 5

Surface Water Field Sheets

SURFACE WATER FIELD SHEET
Station Information

STATION ID: WQ Location 1

LOCATION: middle of lake

DATE/TIME: 8/26/24 1035

ALL TIMES ARE: ETZ or CTZ
(circle one)

WATERBODY TYPE: Small Lake (>4 and <10HA)
(Circle One) (collect samples in middle of open water)

Large Lake (>10HA)
(collect samples at selected location point)

Small Stream (collect samples in representative area)

Large River (collect samples in representative area)

Water Characteristics

TOTAL WATER DEPTH: > 10 (feet) (Average of 2 measurements)

Sample Depth: 1.5 (feet)

STREAM FLOW: (Circle One if applicable) No Flow Flow within Banks Flood Conditions

WATER LEVEL: (Circle One) Low Normal High

WATER SAMPLE COLLECTION DEVICE (Circle One) Van Dorn Direct Grab with Sample Bottle Dipper Other _____

Field Measurements		Meter ID# <u>5436</u>			Field Measurements Read By: (initials) <u>ER</u>		
Time (24 hr.)	Surface Depth Collected (feet)	pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
<u>1035</u>	<u>1.5</u>	<u>7.90</u>	<u>5.91</u>	<u>79.1</u>	<u>30.4</u>	<u>312.1</u>	<u>2.45</u>
Time (24 hr.)	Bottom Depth Collected (feet)	pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)

*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2:
Samples immediately placed on ice? Yes No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy

PERSONNEL ON SITE: JW, ER

REMARKS: _____

SURFACE WATER FIELD SHEET
Station Information

STATION ID:	<u>WQ Location 2</u>
LOCATION:	<u>middle of lake</u>
DATE/TIME:	<u>8/26/24 1150</u>
ALL TIMES ARE:	<input checked="" type="radio"/> ETZ or <input type="radio"/> CTZ (circle one)

WATERBODY TYPE: (Circle One)	Small Lake (>4 and <10HA) (collect samples in middle of open water)	<input checked="" type="radio"/> Large Lake (>10HA) (collect samples at selected location point)
	Small Stream (collect samples in representative area)	Large River (collect samples in representative area)

Water Characteristics

TOTAL WATER DEPTH: (Average of 2 measurements) (Circle One if applicable)	<u>> 10</u> (feet)	Sample Depth:	<u>1.5</u> (feet)
STREAM FLOW:	No Flow	<input checked="" type="radio"/> Flow within Banks	Flood Conditions
WATER LEVEL:	Low	<input checked="" type="radio"/> Normal	High
WATER SAMPLE COLLECTION DEVICE (Circle One)	Van Dorn	<input checked="" type="radio"/> Direct Grab with Sample Bottle	Dipper Other

Field Measurements		Meter ID#	Field Measurements					
Time (24 hr.)	Surface Depth Collected (feet)	5436	pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
1150	1.5		8.02	6.21	6.30	30.5	313.8	3.18
Time (24 hr.)	Bottom Depth Collected (feet)		pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)

*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2:
 Samples immediately placed on ice? Yes No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy Sunny

PERSONNEL ON SITE: ER, JW

REMARKS: _____

SURFACE WATER FIELD SHEET
Station Information

STATION ID: WQ Location 3

LOCATION: next to buoy

DATE/TIME: 8/26/24 1030

ALL TIMES ARE: ETZ or CTZ
(circle one)

WATERBODY TYPE: (Circle One)

Small Lake (>4 and <10HA)
(collect samples in middle of open water)

Large Lake (>10HA)
(collect samples at selected location point)

Small Stream
(collect samples in representative area)

Large River
(collect samples in representative area)

Water Characteristics

TOTAL WATER DEPTH: >10 (feet)
(Average of 2 measurements)
(Circle One if applicable)

Sample Depth: 1.5 (feet)

STREAM FLOW: (Circle One if applicable)

No Flow Flow within Banks Flood Conditions

WATER LEVEL: (Circle One)

Low Normal High

WATER SAMPLE COLLECTION DEVICE (Circle One)

Van Dorn Direct Grab with Sample Bottle Dipper Other

Field Measurements		Meter ID# <u>5436</u>			Field Measurements		
Time (24 hr.)	Surface Depth Collected (feet)	pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
<u>1030</u>	<u>1.5</u>	<u>7.81</u>	<u>5.55</u>	<u>75.6</u>	<u>30.3</u>	<u>313.0</u>	<u>0.40</u>
Time (24 hr.)	Bottom Depth Collected (feet)	pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)

Read By: (initials) ER

*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2: _____

Samples immediately placed on ice? Yes No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy sunny

PERSONNEL ON SITE: JW, ER

REMARKS: _____

SURFACE WATER FIELD SHEET
Station Information

STATION ID: WQ Location 4

LOCATION: under bridge

DATE/TIME: 8/26/24 1015

ALL TIMES ARE: ETZ or CTZ
(circle one)

WATERBODY TYPE: (Circle One)

Small Lake (>4 and <10HA)
(collect samples in middle of open water)

Large Lake (>10HA)
(collect samples at selected location point)

Small Stream
(collect samples in representative area)

Large River
(collect samples in representative area)

Water Characteristics

TOTAL WATER DEPTH: 6ft (feet) Sample Depth: 1.5 (feet)
(Average of 2 measurements)

STREAM FLOW: (Circle One if applicable) No Flow Flow within Banks Flood Conditions

WATER LEVEL: (Circle One) Low Normal High

WATER SAMPLE COLLECTION DEVICE (Circle One) Van Dorn Direct Grab with Sample Bottle Dipper Other _____

Field Measurements		Meter ID#	Field Measurements				
		5436	Read By: (initials) ER				
Time (24 hr.)	Surface Depth Collected (feet)	pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
1015	1.5	7.37	5.46	72.6	30.5	296.6	5.0
Time (24 hr.)	Bottom Depth Collected (feet)	pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)

*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2: _____

Samples immediately placed on ice? Yes No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy sunny 76°F - ~~88~~ 91°F

PERSONNEL ON SITE: Jessica Walsh, Emma Resendez

REMARKS: _____

SURFACE WATER FIELD SHEET
Station Information

STATION ID: WQ Locat 005

LOCATION: canal entrance

DATE/TIME: 8/26/24 1045

ALL TIMES ARE: ETZ or CTZ
(circle one)

WATERBODY TYPE: (Circle One)

Small Lake (>4 and <10HA)
(collect samples in middle of open water)

Large Lake (>10HA)
(collect samples at selected location point)

Small Stream
(collect samples in representative area)

Large River
(collect samples in representative area)

Water Characteristics

TOTAL WATER DEPTH: >10 (feet) Sample Depth: 1.5 (feet)

(Average of 2 measurements)

STREAM FLOW: (Circle One if applicable) No Flow Flow within Banks Flood Conditions

WATER LEVEL: (Circle One) Low Normal High

WATER SAMPLE COLLECTION DEVICE (Circle One) Van Dorn Direct Grab with Sample Bottle Dipper Other _____

Field Measurements		Meter ID#	Field Measurements					Read By: (initials)	
Time (24 hr.)	Surface Depth Collected (feet)		pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)	
<u>1045</u>	<u>1.5</u>	<u>5436</u>	<u>7.97</u>	<u>6.22</u>	<u>82.0</u>	<u>30.6</u>	<u>313.7</u>	<u>1.24</u>	<u>ER</u>
Time (24 hr.)	Bottom Depth Collected (feet)		pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)	

*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2: _____

Samples immediately placed on ice? Yes No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy Sunny

PERSONNEL ON SITE: SW, ER

REMARKS: _____

SURFACE WATER FIELD SHEET
Station Information

STATION ID: WQ Location 6

LOCATION: end of canal

DATE/TIME: 8/26/24 1115

ALL TIMES ARE: ETZ or CTZ
(circle one)

WATERBODY TYPE: (Circle One)

Small Lake (>4 and <10HA)
(collect samples in middle of open water)

Large Lake (>10HA)
(collect samples at selected location point)

Small Stream
(collect samples in representative area)

Large River
(collect samples in representative area)

Water Characteristics

TOTAL WATER DEPTH: 6 (feet) Sample Depth: 1.5 (feet)
(Average of 2 measurements)

STREAM FLOW: (Circle One if applicable) No Flow Flow within Banks Flood Conditions

WATER LEVEL: (Circle One) Low Normal High

WATER SAMPLE COLLECTION DEVICE (Circle One) Van Dorn Direct Grab with Sample Bottle Dipper Other _____

Field Measurements		Meter ID#		Field Measurements Read By: (initials) <u>ER</u>				
Time (24 hr.)	Surface Depth Collected (feet)	pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)	
<u>1115</u>	<u>1.5</u>	<u>7.84</u>	<u>6.09</u>	<u>80.8</u>	<u>29.8</u>	<u>345.5</u>	<u>2.17</u>	
Time (24 hr.)	Bottom Depth Collected (feet)	pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)	

*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2: _____

Samples immediately placed on ice? Yes No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy Sunny

PERSONNEL ON SITE: ER, JW

REMARKS: _____

Attachment 6

Laboratory Data Compliance Memo

Data Compliance Report

October 16, 2024

To	Mr. Bruce Bernard Manager of Field Operations Calvin, Giordano & Associates, Inc. 1800 Eller Drive, Suite 600 Fort Lauderdale, FL 33316	Contact No.	716-205-1977
Copy to	Lori Coolidge	Email	Sheri.Finn@ghd.com
From	Sheri Finn/eew/39	Project No.	11225022
Project Name	Esplanade Lakes Surface Water Sampling		
Subject	Analytical Results Compliance Report Surface Water Quality Monitoring Esplanade Lakes Fort Myers, Florida August 2024		

The services undertaken by GHD in connection with preparing this report were limited to those specifically detailed in the report and are subject to the scope limitations set out in the report.

1. Compliance Review

Samples were collected in August 2024 in support of the Esplanade Lakes Surface Water Quality Monitoring sampling. The analytical results are summarized in Table 1. All samples were prepared and analyzed within the method required holding times. The method blank results were non-detect. All reported laboratory control sample (LCS) analyses demonstrated acceptable accuracy. Laboratory duplicate analyses were performed for some analytes. All results were acceptable, indicating good analytical precision. The matrix spike (MS) results were evaluated per the laboratory limits. The MS analyses performed were acceptable, demonstrating good analytical accuracy.

Based on this compliance review, the results in Table 1 are acceptable for use.

Regards



Sheri Finn
Analyst

ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - AUGUST 2024

FISCAL YEAR 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

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

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

	Governmental Funds								Totals (Memorandum Only)
	Debt Service Funds			Capital Projects Funds		Account Groups			
	General Fund	Series 2019A-1	Series 2019A-2	Series 2019A-1	Series 2019A-2	General Long Term Debt	General Fixed Assets		
Assets									
Cash and Investments									
General Fund - Invested Cash	\$ 589,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 589,563
Debt Service Fund									
Interest Account	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-
Reserve Account	-	432,147	72,428	-	-	-	-	-	504,575
Revenue	-	746,999	3	-	-	-	-	-	747,002
Prepayment Account	-	154,719	116,879	-	-	-	-	-	271,598
General Redemption Account	-	-	-	-	-	-	-	-	-
Capitalized Interest	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-
Construction	-	-	-	17,339	8,582	-	-	-	25,921
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	4,965	-	-	-	-	-	-	-	4,965
Amount Available in Debt Service Funds	-	-	-	-	-	1,523,175	-	-	1,523,175
Amount to be Provided by Debt Service Funds	-	-	-	-	-	14,771,825	-	-	14,771,825
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	6,007,113	-	6,007,113
Total Assets	\$ 594,528	\$ 1,333,865	\$ 189,310	\$ 17,339	\$ 8,582	\$ 16,295,000	\$ 6,007,113	\$ -	\$ 24,445,737
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 (Due within 12 months)									
Series 2019A-1	-	-	-	-	-	305,000	-	-	305,000
Series 2019A-2	-	-	-	-	-	55,000	-	-	55,000
Long Term									
Series 2019A-1	-	-	-	-	-	13,680,000	-	-	13,680,000
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	-	233,530	(71,670)	11,143	(4,578,539)	-	-	-	(4,405,537)
Unassigned									
Beginning: October 1, 2023 (Unaudited)	326,869	-	-	-	-	-	-	-	326,869
Results from Current Operations	267,659	-	-	-	-	-	-	-	267,659
Total Fund Equity and Other Credits	\$ 594,528	\$ 1,333,865	\$ 189,310	\$ 17,339	\$ (446,685)	\$ -	\$ 6,007,113	\$ -	\$ 7,695,469
Total Liabilities, Fund Equity and Other Credits	\$ 594,528	\$ 1,333,865	\$ 189,310	\$ 17,339	\$ 8,582	\$ 16,295,000	\$ 6,007,113	\$ -	\$ 24,445,737

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

Description	October	November	December	January	February	March	April	May	June	July	August	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	1,419	996	-	722,750	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	\$ 1,419	\$ 996	\$ -	\$ 722,750	\$ 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	3,500	3,500	3,500	38,500	42,000	92%
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	2,125	2,125	2,125	23,375	25,500	92%
Assessment Roll Services	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	23,375	25,500	92%
Arbitrage Rebate Services	-	-	-	-	-	500	-	-	-	-	-	500	1,000	50%
Other Contractual Services														
Legal Advertising	-	-	-	-	-	-	-	-	538	-	-	538	3,000	18%
Trustee Services	-	-	-	6,988	-	-	-	-	-	-	-	6,988	8,250	85%
Dissemination Agent Services	417	417	417	417	417	417	417	417	417	417	417	4,583	5,000	92%
Bond Amortization Schedules	-	-	-	500	-	-	-	-	500	500	-	1,500	-	N/A
Property Appraiser & Tax Collector Fees	-	505	-	-	-	-	-	-	-	-	-	505	275	184%
Bank Service Fees	-	3	-	-	104	-	-	-	-	-	-	107	250	43%
Communications & Freight Services														
Postage, Freight & Messenger	9	-	68	-	-	20	11	11	34	11	30	192	50	385%
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	220	710	-	6,727	7,500	90%
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	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Asset Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 August 31, 2024

Description	October	November	December	January	February	March	April	May	June	July	August	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	3,000	3,000	3,000	30,000	36,000	83%
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	-	7,377	-	25,036	38,000	66%
Lake Bank Maintenance	-	-	-	-	-	-	-	16,448	-	223	-	16,671	12,000	139%
Slope Survey Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Water Quality Reporting	-	5,685	-	-	-	5,685	-	-	17,235	-	-	28,605	66,000	43%
Water Quality Testing	-	-	10,339	5,685	10,339	4,654	5,685	-	-	4,654	-	41,354	14,500	285%
Stormwater Structures	-	-	-	-	5,500	1,600	-	-	-	-	750	7,850	26,000	30%
Lake 5/6 Fish Stocking	-	-	-	-	-	-	-	-	26,500	-	-	26,500	20,000	133%
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	1,375	1,375	1,375	13,750	16,500	83%
Utility Services														
Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance														
Landscape Maintenance	10,327	23,082	6,710	9,707	7,500	-	6,710	3,750	7,500	-	6,710	81,996	104,000	79%
Eagle Key Maintenance	-	-	-	-	5,920	-	-	-	-	-	-	5,920	15,000	39%
Tree Trimming	-	-	-	-	-	-	-	-	-	-	-	-	12,000	N/A
Landscape Replacements	-	-	-	-	-	-	-	-	-	-	-	-	6,000	0%
Landscape & Shrub Replacements	-	-	-	-	-	-	-	-	-	-	-	-	6,000	0%
Mulch Installation	-	-	-	-	-	-	-	-	-	-	-	-	8,000	0%
Annuals	-	-	-	-	-	2,667	-	-	1,817	-	-	4,484	16,000	28%
Landscape Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Irrigation System Repairs	-	-	-	-	-	-	-	-	-	850	405	1,255	3,000	42%
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 August 31, 2024

Description	October	November	December	January	February	March	April	May	June	July	August	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	27,406	35,964	64,967	26,866	20,437	455,091	745,585	61%
Total Expenditures and Other Uses:	\$ 35,324	\$ 44,673	\$ 33,935	\$ 45,575	\$ 88,382	\$ 31,562	\$ 27,406	\$ 35,964	\$ 64,967	\$ 26,866	\$ 20,437	\$ 455,091	\$ 745,585	61%
Net Increase/ (Decrease) in Fund Balance	(33,363)	31,134	298,596	174,783	(24,895)	(22,503)	(15,703)	(30,536)	(63,547)	(25,870)	(20,437)	267,659	-	
Fund Balance - Beginning	326,869	293,506	324,640	623,236	798,019	773,124	750,621	734,918	704,382	640,835	614,965	326,869	-	
Fund Balance - Ending	\$ 293,506	\$ 324,640	\$ 623,236	\$ 798,019	\$ 773,124	\$ 750,621	\$ 734,918	\$ 704,382	\$ 640,835	\$ 614,965	\$ 594,528	\$ 594,528	\$ -	

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

Description	October	November	December	January	February	March	April	May	June	July	August	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	1,922	1,860	1,921	20,894	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	2,936	3,049	425	1,532	3,286	3,798	4,339	4,279	3,246	3,177	3,301	33,367	-	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	1,771	1,243	-	902,137	936,205	96%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayment 2019A-1	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Developer Contribution	-	-	-	-	-	-	-	-	-	154,719	-	154,719	-	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	\$ 6,939	\$ 160,999	\$ 5,222	1,111,118	\$ 936,205	119%
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	1,922	1,860	1,921	18,955	-	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	\$ 1,922	\$ 1,860	\$ 1,921	877,588	\$ 917,942	96%
Net Increase/ (Decrease) in Fund Balance	5,385	(480,573)	415,491	276,583	82,530	15,105	18,947	(267,395)	5,017	159,139	3,301	233,530	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	1,166,407	1,171,425	1,330,564	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	\$ 1,171,425	\$ 1,330,564	\$ 1,333,865	1,333,865	\$ 18,263	

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

Description	October	November	December	January	February	March	April	May	June	July	August	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	367	335	322	4,369	-	N/A
Prepayment Account	623	725	146	1,446	1,832	16	901	1,492	287	662	1,056	9,186	-	N/A
Revenue Account	9	369	2	2	10	-	-	113	1	-	3	507	-	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	-	-	2,032	-	211,274	259,675	81%
Special Assessments - Prepayment 2019A-2	-	210,548	189,935	-	-	312,878	32,392	57,011	111,873	40,542	71,058	1,026,236	-	N/A
Intragovernmental Transfers In														
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	\$ 112,527	\$ 43,570	\$ 72,439	1,251,573	\$ 259,675	482%
Expenditures and Other Uses														
Debt Service														
Principal Debt Service - Mandatory	-	90,000	-	-	-	-	-	-	-	-	-	90,000	90,000	100%
Principal Debt Service - Early Redemptions	-	155,000	-	-	410,000	-	-	325,000	-	-	215,000	1,105,000	-	N/A
Interest Expense	-	65,181	-	-	4,078	-	-	52,469	-	-	2,145	123,873	169,675	73%
Operating Transfers Out (To Other Funds)	452	454	436	437	424	396	392	355	367	335	322	4,369	-	N/A
Total Expenditures and Other Uses:	452	310,635	436	437	414,502	396	392	377,823	367	335	217,467	1,323,243	\$ 259,675	510%
Net Increase/ (Decrease) in Fund Balance	153,719	(98,539)	190,082	5,146	(412,236)	312,894	85,751	(318,853)	112,160	43,235	(145,029)	(71,670)	-	-
Fund Balance - Beginning	260,980	414,699	316,160	506,242	511,388	99,152	412,046	497,796	178,943	291,103	334,339	260,980	-	-
Fund Balance - Ending	\$ 414,699	\$ 316,160	\$ 506,242	\$ 511,388	\$ 99,152	\$ 412,046	\$ 497,796	\$ 178,943	\$ 291,103	\$ 334,339	\$ 189,310	\$ 189,310	\$ -	-

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income													
Construction Account	26	36	12	8	17	24	33	41	51	57	68	372	-
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	1,922	1,860	1,921	20,894	-
Total Revenue and Other Sources:	\$ 1,926	\$ 2,000	\$ 1,898	\$ 1,947	\$ 1,938	\$ 1,822	\$ 1,955	\$ 1,901	\$ 1,973	\$ 1,917	\$ 1,989	\$ 21,266	\$ -
Expenditures and Other Uses													
Executive													
Professional Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Contractual Services													
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Printing & Binding													
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	\$ 1,973	\$ 1,917	\$ 1,989	\$ 11,143	-
Fund Balance - Beginning	\$ 6,196	\$ 8,123	\$ -	\$ 1,898	\$ 3,845	\$ 5,783	\$ 7,605	\$ 9,560	\$ 11,461	\$ 13,434	\$ 15,351	\$ 6,196	-
Fund Balance - Ending	\$ 8,123	\$ -	\$ 1,898	\$ 3,845	\$ 5,783	\$ 7,605	\$ 9,560	\$ 11,461	\$ 13,434	\$ 15,351	\$ 17,339	\$ 17,339	\$ -

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

Description	October	November	December	January	February	March	April	May	June	July	August	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	33	34	37	42,133	-
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	367	335	322	4,369	-
Total Revenue and Other Sources:	\$ 18,610	\$ 19,310	\$ 5,317	\$ 460	\$ 449	\$ 422	\$ 422	\$ 385	\$ 400	\$ 368	\$ 358	\$ 46,502	\$ -
Expenditures and Other Uses													
Executive													
Professional Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Contractual Services													
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Printing & Binding													
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	\$ 400	\$ 368	\$ 358	\$ (4,578,539)	-
Fund Balance - Beginning	\$ 4,131,854	\$ 4,150,464	\$ (455,267)	\$ (449,950)	\$ (449,490)	\$ (449,041)	\$ (448,619)	\$ (448,197)	\$ (447,812)	\$ (447,412)	\$ (447,044)	4,131,854	-
Fund Balance - Ending	\$ 4,150,464	\$ (455,267)	\$ (449,950)	\$ (449,490)	\$ (449,041)	\$ (448,619)	\$ (448,197)	\$ (447,812)	\$ (447,412)	\$ (447,044)	\$ (446,685)	\$ (446,685)	\$ -

ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - SEPTEMBER 2024

FISCAL YEAR 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

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***The September 30, 2024 Financial Statements
are Subject to Audit.***

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending September 30, 2024**

	Governmental Funds								Totals (Memorandum Only)	
	Debt Service Funds			Capital Projects Funds		Account Groups				
	General Fund	Series 2019A-1	Series 2019A-2	Series 2019A-1	Series 2019A-2	General Long Term Debt	General Fixed Assets			
Assets										
Cash and Investments										
General Fund - Invested Cash	\$ 522,282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 522,282
Debt Service Fund										
Interest Account	-	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-	-
Reserve Account	-	432,147	65,450	-	-	-	-	-	-	497,597
Revenue	-	750,318	3	-	-	-	-	-	-	750,321
Prepayment Account	-	154,720	332,267	-	-	-	-	-	-	486,986
General Redemption Account	-	-	-	-	-	-	-	-	-	-
Capitalized Interest	-	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	19,336	8,942	-	-	-	-	28,278
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	4,965	-	-	-	-	-	-	-	-	4,965
Amount Available in Debt Service Funds	-	-	-	-	-	1,734,904	-	-	-	1,734,904
Amount to be Provided by Debt Service Funds	-	-	-	-	-	14,560,096	-	-	-	14,560,096
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	6,007,113	-	-	6,007,113
Total Assets	\$ 527,247	\$ 1,337,184	\$ 397,720	\$ 19,336	\$ 8,942	\$ 16,295,000	\$ 6,007,113	\$ -	\$ -	\$ 24,592,543

Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending September 30, 2024

	Governmental Funds						Account Groups		Totals (Memorandum Only)
	Debt Service Funds			Capital Projects Funds		General Long Term Debt	General Fixed Assets		
	General Fund	Series 2019A-1	Series 2019A-2	Series 2019A-1	Series 2019A-2				
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 (Due within 12 months)									
Series 2019A-1	-	-	-	-	-	305,000	-	-	305,000
Series 2019A-2	-	-	-	-	-	55,000	-	-	55,000
Long Term									
Series 2019A-1	-	-	-	-	-	13,680,000	-	-	13,680,000
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	-	236,849	136,740	13,140	(4,578,179)	-	-	-	(4,191,450)
Unassigned									
Beginning: October 1, 2023 (Unaudited)	326,869	-	-	-	-	-	-	-	326,869
Results from Current Operations	200,378	-	-	-	-	-	-	-	200,378
Total Fund Equity and Other Credits	\$ 527,247	\$ 1,337,184	\$ 397,720	\$ 19,336	\$ (446,325)	\$ -	\$ 6,007,113	\$ -	\$ 7,842,275
Total Liabilities, Fund Equity and Other Credits	\$ 527,247	\$ 1,337,184	\$ 397,720	\$ 19,336	\$ 8,942	\$ 16,295,000	\$ 6,007,113	\$ -	\$ 24,592,543

Prepared by:

Unaudited

JPWARD and Associates, LLC

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	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	1,419	996	-	-	722,750	745,585	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Developer Contribution															
Developer Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In															
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	\$ 1,419	\$ 996	\$ -	\$ -	\$ 722,750	\$ 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	3,500	3,500	3,500	3,500	42,000	42,000	100%
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	2,125	2,125	2,125	2,125	25,500	25,500	100%
Assessment Roll Services	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	25,500	25,500	100%
Arbitrage Rebate Services	-	-	-	-	-	500	-	-	-	-	-	-	500	1,000	50%
Other Contractual Services															
Legal Advertising	-	-	-	-	-	-	-	-	538	-	-	16,964	17,502	3,000	583%
Trustee Services	-	-	-	6,988	-	-	-	-	-	-	-	-	6,988	8,250	85%
Dissemination Agent Services	417	417	417	417	417	417	417	417	417	417	417	417	5,000	5,000	100%
Bond Amortization Schedules	-	-	-	500	-	-	-	-	500	500	-	-	1,500	-	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	34	11	30	23	216	50	431%
Computer Services - Website Development															
Computer Services - Website Development	-	-	-	-	-	300	-	-	-	-	-	300	600	1,500	40%
Insurance															
Insurance	16,821	-	-	-	-	-	-	-	-	-	-	-	16,821	6,300	267%
Printing & Binding															
Printing & Binding	-	-	-	233	-	-	-	-	-	-	-	-	233	50	466%
Subscription & Memberships															
Subscription & Memberships	-	175	-	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services															
Legal - General Counsel	-	-	3,120	1,772	695	25	-	185	220	710	-	504	7,231	7,500	96%
Legal - Series 2019 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Boundary Amendment	-	-	1,158	1,390	643	(1,842)	-	570	(1,918)	-	-	-	-	-	N/A

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
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
Stormwater Management Services															
Professional - Management	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-	30,000	36,000	83%
Professional - NPDES Monitoring	-	-	-	-	-	-	-	-	-	-	-	3,000	3,000	-	N/A
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	2,682	-	7,377	-	4,918	30,177	38,000	79%
Lake Bank Maintenance	-	-	-	-	-	-	-	16,225	-	223	-	-	16,448	12,000	137%
Slope Survey Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Water Quality Reporting	-	5,685	5,685	5,685	5,685	5,685	5,685	-	17,235	-	-	5,865	57,210	66,000	87%
Water Quality Testing	-	-	4,654	-	4,654	4,654	-	-	-	4,654	-	5,865	24,479	14,500	169%
Stormwater Structures	-	-	-	-	5,500	1,600	-	-	-	-	750	-	7,850	26,000	30%
Lake 5/6 Fish Stocking	-	-	-	-	-	-	-	-	26,500	-	-	-	26,500	20,000	133%
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

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Landscaping															
Professional Services															
Asset Management	-	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	15,125	16,500	92%
Utility Services															
Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance															
Landscape Maintenance	6,710	6,710	6,710	-	13,420	-	6,710	3,750	7,500	-	6,710	13,420	71,640	104,000	69%
Eagle Key Maintenance	-	4,680	-	-	-	-	-	-	-	-	-	-	4,680	15,000	31%
Tree Trimming	-	11,692	-	3,281	-	-	-	-	-	-	-	5,063	20,035	12,000	N/A
Landscape Replacements	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000	0%
Landscape & Shrub Replacements	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000	0%
Mulch Installation	-	-	-	6,426	-	-	-	-	-	-	-	-	6,426	8,000	80%
Annuals	3,617	-	-	-	-	2,667	-	-	1,817	-	-	1,817	9,917	16,000	62%
Landscape Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Irrigation System Repairs	-	-	-	-	-	-	-	-	-	850	405	-	1,255	3,000	42%
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%
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	27,406	35,964	64,967	26,866	20,437	67,281	522,371	745,585	70%
Total Expenditures and Other Uses:															
	\$ 35,324	\$ 44,673	\$ 33,935	\$ 45,575	\$ 88,382	\$ 31,562	\$ 27,406	\$ 35,964	\$ 64,967	\$ 26,866	\$ 20,437	\$ 67,281	\$ 522,371	\$ 745,585	70%
Net Increase/ (Decrease) in Fund Balance	(33,363)	31,134	298,596	174,783	(24,895)	(22,503)	(15,703)	(30,536)	(63,547)	(25,870)	(20,437)	(67,281)	200,378	-	
Fund Balance - Beginning	326,869	293,506	324,640	623,236	798,019	773,124	750,621	734,918	704,382	640,835	614,965	594,528	326,869	-	
Fund Balance - Ending	\$ 293,506	\$ 324,640	\$ 623,236	\$ 798,019	\$ 773,124	\$ 750,621	\$ 734,918	\$ 704,382	\$ 640,835	\$ 614,965	\$ 594,528	\$ 527,247	\$ 527,247	\$ -	

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	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	1,922	1,860	1,921	1,920	22,815	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	1	1	-	N/A
Revenue Account	2,936	3,049	425	1,532	3,286	3,798	4,339	4,279	3,246	3,177	3,301	3,319	36,686	-	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	1,771	1,243	-	-	902,137	936,205	96%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayment 2019A-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Developer Contribution	-	-	-	-	-	-	-	-	-	154,719	-	-	154,719	-	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	\$ 6,939	\$ 160,999	\$ 5,222	\$ 5,240	1,116,358	\$ 936,205	119%
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	1,939	1,922	1,798	1,922	1,860	1,922	1,860	1,921	1,920	22,815	-	N/A
Other Fees and Charges															
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	-	61,248	0%
Total Expenditures and Other Uses:	\$ 1,900	\$ 580,208	\$ 1,887	\$ 1,939	\$ 1,922	\$ 1,798	\$ 1,922	\$ 280,310	\$ 1,922	\$ 1,860	\$ 1,921	\$ 1,920	879,509	\$ 917,942	96%
Net Increase/ (Decrease) in Fund Balance	5,385	(480,573)	415,491	276,583	82,530	15,105	18,947	(267,395)	5,017	159,139	3,301	3,320	236,849	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	1,166,407	1,171,425	1,330,564	1,333,865	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	\$ 1,171,425	\$ 1,330,564	\$ 1,333,865	\$ 1,337,184	1,337,184	\$ 18,263	

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	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	367	335	322	322	4,691	-	N/A
Prepayment Account	623	725	146	1,446	1,832	16	901	1,492	287	662	1,056	314	9,500	-	N/A
Revenue Account	9	369	2	2	10	-	-	113	1	-	3	-	507	-	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	-	-	2,032	-	-	211,274	259,675	81%
Special Assessments - Prepayment 2019A-2	-	210,548	189,935	-	-	312,878	32,392	57,011	111,873	40,542	71,058	208,096	1,234,332	-	N/A
Intragovernmental Transfers In															
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	\$ 112,527	\$ 43,570	\$ 72,439	\$ 208,732	1,460,304	\$ 259,675	562%
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	-	-	215,000	-	1,105,000	-	N/A
Interest Expense	-	65,181	-	-	4,078	-	-	52,469	-	-	2,145	-	123,873	169675	73%
Operating Transfers Out (To Other Funds)	452	454	436	437	424	396	392	355	367	335	322	322	4,691	-	N/A
Total Expenditures and Other Uses:	452	310,635	436	437	414,502	396	392	377,823	367	335	217,467	322	1,323,565	\$ 259,675	510%
Net Increase/ (Decrease) in Fund Balance	153,719	(98,539)	190,082	5,146	(412,236)	312,894	85,751	(318,853)	112,160	43,235	(145,029)	208,410	136,740	-	
Fund Balance - Beginning	260,980	414,699	316,160	506,242	511,388	99,152	412,046	497,796	178,943	291,103	334,339	189,310	260,980	-	
Fund Balance - Ending	\$ 414,699	\$ 316,160	\$ 506,242	\$ 511,388	\$ 99,152	\$ 412,046	\$ 497,796	\$ 178,943	\$ 291,103	\$ 334,339	\$ 189,310	\$ 397,720	\$ 397,720	\$ -	

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income														
Construction Account	26	36	12	8	17	24	33	41	51	57	68	77	448	-
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	1,922	1,860	1,921	1,920	22,815	-
Total Revenue and Other Sources:	\$ 1,926	\$ 2,000	\$ 1,898	\$ 1,947	\$ 1,938	\$ 1,822	\$ 1,955	\$ 1,901	\$ 1,973	\$ 1,917	\$ 1,989	\$ 1,997	\$ 23,263	\$ -
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	\$ 1,973	\$ 1,917	\$ 1,989	\$ 1,997	\$ 13,140	-
Fund Balance - Beginning	\$ 6,196	\$ 8,123	\$ -	\$ 1,898	\$ 3,845	\$ 5,783	\$ 7,605	\$ 9,560	\$ 11,461	\$ 13,434	\$ 15,351	\$ 17,339	\$ 6,196	-
Fund Balance - Ending	\$ 8,123	\$ -	\$ 1,898	\$ 3,845	\$ 5,783	\$ 7,605	\$ 9,560	\$ 11,461	\$ 13,434	\$ 15,351	\$ 17,339	\$ 19,336	\$ 19,336	\$ -

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	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	33	34	37	38	42,171	-
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	367	335	322	322	4,691	-
Total Revenue and Other Sources:	\$ 18,610	\$ 19,310	\$ 5,317	\$ 460	\$ 449	\$ 422	\$ 422	\$ 385	\$ 400	\$ 368	\$ 358	\$ 360	\$ 46,862	\$ -
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	\$ 400	\$ 368	\$ 358	\$ 360	\$ (4,578,179)	-
Fund Balance - Beginning	\$ 4,131,854	\$ 4,150,464	\$ (455,267)	\$ (449,950)	\$ (449,490)	\$ (449,041)	\$ (448,619)	\$ (448,197)	\$ (447,812)	\$ (447,412)	\$ (447,044)	\$ (446,685)	4,131,854	-
Fund Balance - Ending	\$ 4,150,464	\$ (455,267)	\$ (449,950)	\$ (449,490)	\$ (449,041)	\$ (448,619)	\$ (448,197)	\$ (447,812)	\$ (447,412)	\$ (447,044)	\$ (446,685)	\$ (446,325)	\$ (446,325)	\$ -

ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS -OCTOBER 2024

FISCAL YEAR 2025

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 Development District
Balance Sheet
for the Period Ending October 31, 2024**

	Governmental Funds								Totals (Memorandum Only)
	Debt Service Funds			Capital Projects Funds		Account Groups			
	General Fund	Series 2019A-1	Series 2019A-2	Series 2019A-1	Series 2019A-2	General Long Term Debt	General Fixed Assets		
Assets									
Cash and Investments									
General Fund - Invested Cash	\$ 498,579	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 498,579
Debt Service Fund									
Interest Account	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-
Reserve Account	-	432,147	65,450	-	-	-	-	-	497,597
Revenue	-	755,682	96,688	-	-	-	-	-	852,369
Prepayment Account	-	154,721	467,875	-	-	-	-	-	622,596
General Redemption Account	-	-	-	-	-	-	-	-	-
Capitalized Interest	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-
Construction	-	-	-	21,203	9,266	-	-	-	30,469
Cost of Issuance	-	-	-	-	-	-	-	-	-
Due from Other Funds									
General Fund	-	124	-	-	-	-	-	-	124
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	-	-	-	-	-	1,972,686	-	-	1,972,686
Amount to be Provided by Debt Service Funds	-	-	-	-	-	14,322,314	-	-	14,322,314
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	6,007,113	-	6,007,113
Total Assets	\$ 498,579	\$ 1,342,673	\$ 630,013	\$ 21,203	\$ 9,266	\$ 16,295,000	\$ 6,007,113	\$ -	\$ 24,803,846

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

	Governmental Funds						Account Groups		Totals (Memorandum Only)
	Debt Service Funds			Capital Projects Funds		General Long Term Debt	General Fixed Assets		
	General Fund	Series 2019A-1	Series 2019A-2	Series 2019A-1	Series 2019A-2				
Liabilities									
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Developer	-	-	-	-	455,267	-	-	-	455,267
Due to Other Funds									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	124	-	-	-	-	-	-	-	124
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-
Bonds Payable									
Current Portion (Due within 12 months)									
Series 2019A-1	-	-	-	-	-	305,000	-	-	305,000
Series 2019A-2	-	-	-	-	-	55,000	-	-	55,000
Long Term									
Series 2019A-1	-	-	-	-	-	13,680,000	-	-	13,680,000
Series 2019A-2	-	-	-	-	-	2,255,000	-	-	2,255,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ 124	\$ -	\$ -	\$ -	\$ 455,267	\$ 16,295,000	\$ -	\$ -	\$ 16,750,391
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, 2024 (Unaudited)	-	1,337,184	397,720	19,336	(446,325)	-	-	-	1,307,915
Results from Current Operations	-	5,489	232,293	1,867	324	-	-	-	239,972
Unassigned									
Beginning: October 1, 2024 (Unaudited)	522,519	-	-	-	-	-	-	-	522,519
Results from Current Operations	(24,064)	-	-	-	-	-	-	-	(24,064)
Total Fund Equity and Other Credits	\$ 498,455	\$ 1,342,673	\$ 630,013	\$ 21,203	\$ (446,002)	\$ -	\$ 6,007,113	\$ -	\$ 8,053,455
Total Liabilities, Fund Equity and Other Credits	\$ 498,579	\$ 1,342,673	\$ 630,013	\$ 21,203	\$ 9,266	\$ 16,295,000	\$ 6,007,113	\$ -	\$ 24,803,846

Prepared by:

JPWARD and Associates, LLC

Unaudited

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

Description	October	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	2,426	2,426	935,116	0%
Special Assessments - Off-Roll	-	-	-	N/A
Developer Contribution	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	N/A
Total Revenue and Other Sources:	\$ 2,426	\$ 2,426	\$ 935,116	0%
Expenditures and Other Uses				
Executive				
Professional Management	3,583	3,583	43,000	8%
Financial and Administrative				
Audit Services	-	-	4,400	0%
Accounting Services	2,250	2,250	36,000	6%
Assessment Roll Services	2,250	2,250	36,000	6%
Arbitrage Rebate Services	-	-	1,000	0%
Other Contractual Services				
Legal Advertising	-	-	3,500	0%
Trustee Services	-	-	14,988	0%
Dissemination Agent Services	-	-	7,000	0%
Bond Amortization Schedules	-	-	1,000	0%
Property Appraiser & Tax Collector Fees	-	-	700	0%
Bank Service Fees	-	-	250	0%

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Communications & Freight Services				
Postage, Freight & Messenger	31	31	100	31%
Computer Services - Website Development				
	-	-	600	0%
Insurance				
	17,575	17,575	17,521	100%
Printing & Binding				
	-	-	400	0%
Subscription & Memberships				
	-	-	175	0%
Legal Services				
Legal - General Counsel	-	-	7,500	0%
Legal - Series 2019 Bonds	-	-	-	N/A
Legal - Boundary Amendment	-	-	-	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 Milton	800	800	-	N/A
Road and Street Services				
Professional Management				
Asset Management	-	-	500	0%
Utility Services				
Electric	-	-	-	N/A
Repairs and Maintenance				
Miscellaneous Repairs	-	-	2,000	0%
Pressure Cleaning	-	-	6,000	0%
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 October 31, 2024

Description	October	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services				
Professional - Management	-	-	39,000	0%
Professional - NPDES Monitoring	-	-	-	N/A
Field Operations				
Mitigation Monitoring	-	-	-	N/A
Utility Services	-	-	-	N/A
Electric	-	-	-	N/A
Repairs & Maintenance	-	-	-	N/A
Lake System				
Aquatic Weed Control	-	-	38,000	0%
Lake Bank Maintenance	-	-	20,000	0%
Slope Survey Monitoring	-	-	-	N/A
Water Quality Reporting	-	-	69,000	0%
Water Quality Testing	-	-	19,000	0%
Stormwater Structures	-	-	40,000	0%
Midge Fly Control	-	-	2,500	0%
Lake 5/6 Fish Stocking	-	-	25,000	0%
Wetland Preserves System				
Wetland Maintenance	-	-	8,000	0%
Permit Monitoring	-	-	-	N/A
Contingencies	-	-	15,505	0%
Capital Outlay				
Aeration Systems	-	-	-	N/A
Littoral Shelf Plantings	-	-	-	N/A
Erosion Restoration	-	-	-	N/A
Stormwater Structures	-	-	-	N/A

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Landscaping				
Professional Services				
Asset Management	-	-	18,000	0%
Utility Services				
Electric	-	-	-	N/A
Repairs & Maintenance				
Landscape Maintenance	-	-	95,000	0%
Eagle Key Maitenance	-	-	20,000	0%
Tree Trimming	-	-	18,000	0%
Landscape Replacements	-	-	10,000	0%
Landscape & Shrub Replacements	-	-	-	N/A
Mulch Installation	-	-	8,000	0%
Annuals	-	-	18,000	0%
Landscape Lighting	-	-	-	N/A
Irrigation System Repairs	-	-	3,000	0%
Rip-Rap Repairs	-	-	20,000	0%
Miscellaneous Repairs	-	-	2,000	0%
Mulch Repairs	-	-	-	N/A
Contingencies	-	-	13,580	0%
Capital Outlay				
Eagle Key Improvements	-	-	5,000	0%
Center Pl Blvd Landscape Improvements	-	-	10,000	0%

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Reserves				
District Asset Restoration	-	-	174,790	0%
Other Fees and Charges				
Discounts/Collection Fees	-	-	56,107	0%
Sub-Total:	26,490	26,490	935,116	3%
Total Expenditures and Other Uses:	\$ 26,490	\$ 26,490	\$ 935,116	3%
Net Increase/ (Decrease) in Fund Balance	(24,064)	(24,064)	-	
Fund Balance - Beginning	522,519	522,519	432,305	
Fund Balance - Ending	\$ 498,455	\$ 498,455	\$ 432,305	

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

Description	October	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	1,788	1,788	17,000	11%
Prepayment Account	1	1	-	N/A
Revenue Account	3,102	3,102	18,000	17%
Capitalized Interest	-	-	-	N/A
Special Assessment Revenue				
Special Assessments - On-Roll	2,385	2,385	924,979	0%
Special Assessments - Off-Roll	-	-	-	N/A
Special Assessments - Prepayment 2019A-1	-	-	-	N/A
Developer Contribution				
	-	-	-	N/A
Intragovernmental Transfers In				
	-	-	-	N/A
Debt Proceeds				
Debt Proceeds Series 2019A-1	-	-	-	N/A
Total Revenue and Other Sources:	\$ 7,276	7,276	\$ 959,979	1%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	-	305,000	0%
Principal Debt Service - Early Redemptions	-	-	-	N/A
Interest Expense	-	-	551,944	0%
Operating Transfers Out (To Other Funds)	1,788	1,788	-	N/A
Other Fees and Charges				
Discounts for Early Payment	-	-	60,513	0%
Total Expenditures and Other Uses:	\$ 1,788	1,788	\$ 917,457	0%
Net Increase/ (Decrease) in Fund Balance	5,489	5,489	42,522	
Fund Balance - Beginning	1,337,184	1,337,184	1,137,229	
Fund Balance - Ending	\$ 1,342,673	1,342,673	\$ 1,179,751	

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

Description	October	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	287	287	4,500	6%
Prepayment Account	992	992	5,400	18%
Revenue Account	-	-	650	0%
Capitalized Interest	-	-	-	N/A
Special Assessment Revenue				
Special Assessments - On-Roll	-	-	-	N/A
Special Assessments - Off-Roll	96,684	96,684	130,835	74%
Special Assessments - Prepayment 2019A-2	134,616	134,616	30,290	444%
Intragovernmental Transfers In				
	-	-	-	N/A
Debt Proceeds				
Debt Proceeds Series 2019A-2	-	-	-	N/A
Total Revenue and Other Sources:	\$ 232,580	232,580	\$ 171,675	135%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	-	-	55,000	0%
Principal Debt Service - Early Redemptions	-	-	-	N/A
Interest Expense	-	-	104,144	0%
Operating Transfers Out (To Other Funds)	287	287	1,981	14%
Total Expenditures and Other Uses:	287	287	\$ 161,125	0%
Net Increase/ (Decrease) in Fund Balance	232,293	232,293	10,550	
Fund Balance - Beginning	397,720	397,720	270,231	
Fund Balance - Ending	\$ 630,013	\$ 630,013	\$ 280,781	

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

Description	October	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	79	79	-
Cost of Issuance	-	-	-
Retainage Account	-	-	-
Debt Proceeds			
Debt Proceeds Series 2019A-1	-	-	-
Operating Transfers In (From Other Funds)	1,788	1,788	-
Total Revenue and Other Sources:	\$ 1,867	\$ 1,867	\$ -
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	-	-	-
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:	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ 1,867	\$ 1,867	-
Fund Balance - Beginning	\$ 19,336	19,336	-
Fund Balance - Ending	\$ 21,203	\$ 21,203	\$ -

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

Description	October	Year to Date	Total Annual Budget
Revenue and Other Sources			
Carryforward	\$ -	\$ -	\$ -
Interest Income			
Construction Account	37	37	-
Cost of Issuance	-	-	-
Retainage Account	-	-	-
Debt Proceeds			
Debt Proceeds Series 2019A-2	-	-	-
Operating Transfers In (From Other Funds)	<u>287</u>	<u>287</u>	<u>-</u>
Total Revenue and Other Sources:	<u>\$ 324</u>	<u>\$ 324</u>	<u>\$ -</u>
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	-	-	-
Engineering Services	-	-	-
Other Physical Environment	-	-	-
Road Improvements	-	-	-
Underwriters Discount			
Series 2019A-2	-	-	-
Cost of Issuance			
Series 2019A-2	-	-	-
Operating Transfers Out (To Other Funds)	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Increase/ (Decrease) in Fund Balance	\$ 324	\$ 324	-
Fund Balance - Beginning	\$ (446,325)	(446,325)	-
Fund Balance - Ending	<u>\$ (446,002)</u>	<u>\$ (446,002)</u>	<u>\$ -</u>