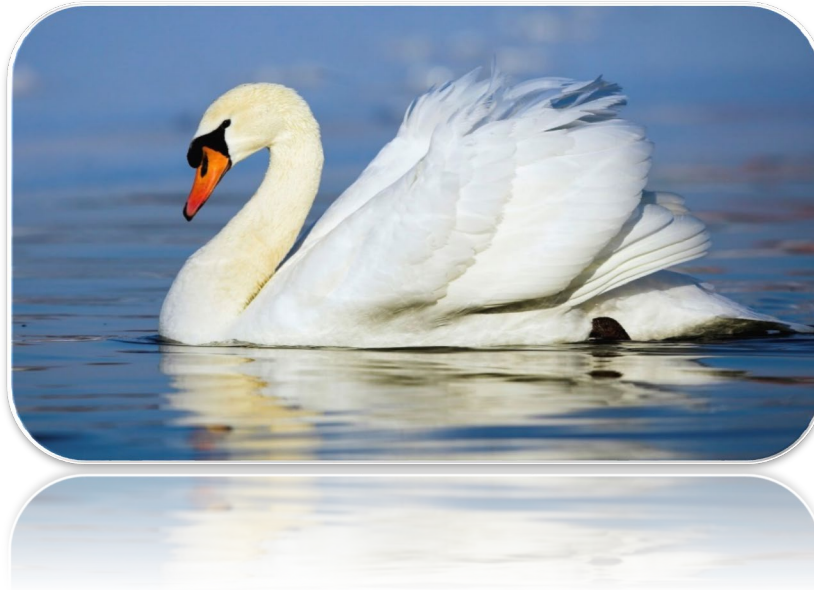


ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JANUARY 2025

FISCAL YEAR 2025

PREPARED BY:

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

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Esplanade Lake Club Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending January 31, 2025**

	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	\$ 1,167,589	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,167,589
Debt Service Fund									
Interest Account	-	-	-	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-	-	-	-
Reserve Account	-	427,597	55,144	-	-	-	-	-	482,741
Revenue	-	1,014,707	3,819	-	-	-	-	-	1,018,526
Prepayment Account	-	9,271	686,896	-	-	-	-	-	696,167
General Redemption Account	-	-	-	-	-	-	-	-	-
Capitalized Interest	-	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-	-
Construction	-	-	-	26,416	10,108	-	-	-	36,524
Cost of Issuance	-	-	-	-	-	-	-	-	-
Due from Other Funds									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-	-
Market Valuation Adjustments									
Accrued Interest Receivable	-	-	-	-	-	-	-	-	-
Assessments Receivable/Deposits	-	-	-	-	-	-	-	-	-
Contribution from Taylor Morrison	-	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	2,197,434	-	-	2,197,434
Amount to be Provided by Debt Service Funds	-	-	-	-	-	13,042,566	-	-	13,042,566
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	6,007,113	-	6,007,113
Total Assets	\$ 1,167,589	\$ 1,451,575	\$ 745,858	\$ 26,416	\$ 10,108	\$ 15,240,000	\$ 6,007,113	\$ 24,648,660	

Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending January 31, 2025

	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		
Liabilities									
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Developer	-	-	-	-	-	-	-	-	-
Developer Advance	-	-	-	-	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	-	-	-	-	-	310,000	-	-	310,000
Series 2019A-2	-	-	-	-	-	40,000	-	-	40,000
Long Term									
Series 2019A-1	-	-	-	-	-	13,220,000	-	-	13,220,000
Series 2019A-2	-	-	-	-	-	1,670,000	-	-	1,670,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ 455,267	\$ 15,240,000	\$ -	\$ -	\$ 15,695,267
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, 2024 (Unaudited)	-	1,337,184	397,720	19,336	(446,325)	-	-	-	1,307,915
Results from Current Operations	-	114,391	348,139	7,079	1,166	-	-	-	470,775
Unassigned									
Beginning: October 1, 2024 (Unaudited)	522,354	-	-	-	-	-	-	-	522,354
Results from Current Operations	645,236	-	-	-	-	-	-	-	645,236
Total Fund Equity and Other Credits	\$ 1,167,589	\$ 1,451,575	\$ 745,858	\$ 26,416	\$ (445,159)	\$ -	\$ 6,007,113	\$ -	\$ 8,953,392
Total Liabilities, Fund Equity and Other Credits	\$ 1,167,589	\$ 1,451,575	\$ 745,858	\$ 26,416	\$ 10,108	\$ 15,240,000	\$ 6,007,113	\$ -	\$ 24,648,660

Prepared by:

JPWARD and Associates, LLC

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2025

Description	October	November	December	January	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	148,185	486,412	216,381	853,403	935,116	91%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Developer Contribution	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 2,426	\$ 148,185	\$ 486,412	\$ 216,381	\$ 853,403	\$ 935,116	91%
Expenditures and Other Uses							
Legislative							
Board of Supervisor's Fees	-	-	200	-	200	-	N/A
Executive							
Professional Management	3,583	3,583	3,583	8,083	18,833	43,000	44%
Financial and Administrative							
Audit Services	-	-	-	4,400	4,400	4,400	100%
Accounting Services	2,250	2,250	2,250	-	6,750	36,000	19%
Assessment Roll Services	2,250	2,250	2,250	-	6,750	36,000	19%
Arbitrage Rebate Services	-	-	-	-	-	1,000	0%
Other Contractual Services							
Legal Advertising	-	-	765	-	765	3,500	22%
Trustee Services	-	-	-	6,988	6,988	14,988	47%
Dissemination Agent Services	-	-	-	-	-	7,000	0%
Bond Amortization Schedules	-	1,000	-	-	1,000	1,000	100%
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 January 31, 2025

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Communications & Freight Services							
Postage, Freight & Messenger	31	12	23	12	78	100	78%
Computer Services - Website Development	-	-	-	300	300	600	50%
Insurance	17,575	-	-	-	17,575	17,521	100%
Printing & Binding	-	-	-	-	-	400	0%
Subscription & Memberships	-	175	-	-	175	175	100%
Legal Services							
Legal - General Counsel	-	-	762	475	1,237	7,500	16%
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	-	-	41,025	41,825	-	N/A
Road and Street Services							
Professional Management							
Asset Management	-	42	500	42	583	500	117%
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 January 31, 2025**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Stormwater Management Services							
Professional - Management	-	3,250	3,250	3,250	9,750	39,000	25%
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	-	5,865	12,974	6,816	25,655	38,000	68%
Lake Bank Maintenance	-	-	15,962	1,580	17,542	20,000	88%
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	-	2,250	-	714	2,964	8,000	37%
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 January 31, 2025**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Landscaping							
Professional Services							
Asset Management	-	1,500	1,042	1,500	4,042	18,000	22%
Utility Services							
Electric	-	-	-	-	-	-	N/A
Repairs & Maintenance							
Landscape Maintenance	-	1,667	5,417	8,377	15,460	95,000	16%
Eagle Key Maitenance	-	5,150	2,960	-	8,110	20,000	41%
Tree Trimming	-	-	-	-	-	18,000	0%
Landscape Replacements	-	-	-	5,172	5,172	10,000	52%
Landscape & Shrub Replacements	-	-	-	-	-	-	N/A
Mulch Installation	-	-	-	7,704	7,704	8,000	96%
Annuals	-	-	3,492	-	3,492	18,000	19%
Landscape Lighting	-	-	-	-	-	-	N/A
Irrigation System Repairs	-	819	-	-	819	3,000	27%
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 January 31, 2025**

Description	October	November	December	January	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	29,812	55,430	96,436	208,168	935,116	22%
<hr/>							
Total Expenditures and Other Uses:	\$ 26,490	\$ 29,812	\$ 55,430	\$ 96,436	\$ 208,168	\$ 935,116	22%
<hr/>							
Net Increase/ (Decrease) in Fund Balance	(24,064)	118,373	430,982	119,944	645,236	-	
Fund Balance - Beginning	522,354	498,290	616,663	1,047,645	522,354	522,354	
Fund Balance - Ending	\$ 498,290	\$ 616,663	\$ 1,047,645	\$ 1,167,589	\$ 1,167,589	\$ 522,354	

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2025

Description	October	November	December	January	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	1,737	1,614	1,600	6,738	17,000	40%
Prepayment Account	1	1	-	-	1	-	N/A
Revenue Account	3,102	3,030	690	1,831	8,654	18,000	48%
Capitalized Interest	-	-	-	-	-	-	N/A
Special Assessment Revenue							
Special Assessments - On-Roll	2,385	145,716	478,308	212,776	839,186	924,979	91%
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	\$ 150,484	\$ 480,612	\$ 216,207	854,579	\$ 959,979	89%
Expenditures and Other Uses							
Debt Service							
Principal Debt Service - Mandatory	-	305,000	-	-	305,000	305,000	100%
Principal Debt Service - Early Redemptions	-	150,000	-	-	150,000	-	N/A
Interest Expense	-	278,450	-	-	278,450	551,944	50%
Operating Transfers Out (To Other Funds)	1,788	1,737	1,614	1,600	6,738	-	N/A
Other Fees and Charges							
Discounts for Early Payment	-	-	-	-	-	60,513	0%
Total Expenditures and Other Uses:	\$ 1,788	\$ 735,187	\$ 1,614	\$ 1,600	740,188	\$ 917,457	81%
Net Increase/ (Decrease) in Fund Balance	5,489	(584,703)	478,998	214,607	114,391	42,522	
Fund Balance - Beginning	1,337,184	1,342,673	757,970	1,236,968	1,337,184	1,337,184	
Fund Balance - Ending	\$ 1,342,673	\$ 757,970	\$ 1,236,968	\$ 1,451,575	1,451,575	\$ 1,379,706	

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2025

Description	October	November	December	January	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	263	244	225	1,020	4,500	23%
Prepayment Account	992	1,708	695	1,224	4,619	5,400	86%
Revenue Account	-	38	-	-	38	650	6%
Capitalized Interest	-	-	-	-	-	-	N/A
Special Assessment Revenue							
Special Assessments - On-Roll	-	-	-	-	-	-	N/A
Special Assessments - Off-Roll	96,684	-	-	3,781	100,465	130,835	77%
Special Assessments - Prepayment 2019A-2	134,616	117,874	142,220	274,994	669,704	30,290	2211%
Intragovernmental Transfers In							
Debt Proceeds	-	-	-	-	-	-	N/A
Debt Proceeds Series 2019A-2	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 232,580	\$ 119,883	\$ 143,159	\$ 280,224	775,846	\$ 171,675	452%
Expenditures and Other Uses							
Debt Service							
Principal Debt Service - Mandatory	-	55,000	-	-	55,000	55,000	100%
Principal Debt Service - Early Redemptions	-	330,000	-	-	330,000	-	N/A
Interest Expense	-	41,688	-	-	41,688	104,144	40%
Operating Transfers Out (To Other Funds)	287	263	244	225	1,020	1,981	51%
Total Expenditures and Other Uses:	287	426,951	244	225	427,707	\$ 161,125	265%
Net Increase/ (Decrease) in Fund Balance	232,293	(307,068)	142,915	279,999	348,139	10,550	
Fund Balance - Beginning	397,720	630,013	322,945	465,859	397,720	397,720	
Fund Balance - Ending	\$ 630,013	\$ 322,945	\$ 465,859	\$ 745,858	\$ 745,858	\$ 408,270	

Esplanade Lake Club Community Development District
Capital Project Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2025

Description	October	November	December	January	Year to Date	Total Annual Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income						
Construction Account	79	85	85	92	341	-
Cost of Issuance	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-
Debt Proceeds						
Debt Proceeds Series 2019A-1	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	1,788	1,737	1,614	1,600	6,738	-
Total Revenue and Other Sources:	\$ 1,867	\$ 1,822	\$ 1,699	\$ 1,691	\$ 7,079	\$ -
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	\$ 1,822	\$ 1,699	\$ 1,691	\$ 7,079	-
Fund Balance - Beginning	\$ 19,336	\$ 21,203	\$ 23,026	\$ 24,725	19,336	-
Fund Balance - Ending	\$ 21,203	\$ 23,026	\$ 24,725	\$ 26,416	\$ 26,416	\$ -

Prepared by:

JPWARD and Associates, LLC

Esplanade Lake Club Community Development District
Capital Project Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2025

Description	October	November	December	January	Year to Date	Total Annual Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income						
Construction Account	37	37	36	37	146	-
Cost of Issuance	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-
Debt Proceeds						
Debt Proceeds Series 2019A-2	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	287	263	244	225	1,020	-
Total Revenue and Other Sources:	\$ 324	\$ 300	\$ 280	\$ 262	\$ 1,166	\$ -
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)	-	-	-	-	-	-
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ 324	\$ 300	\$ 280	\$ 262	\$ 1,166	-
Fund Balance - Beginning	\$ (446,325)	\$ (446,002)	\$ (445,701)	\$ (445,421)	(446,325)	-
Fund Balance - Ending	\$ (446,002)	\$ (445,701)	\$ (445,421)	\$ (445,159)	\$ (445,159)	\$ -

Prepared by:

JPWARD and Associates, LLC