
*Esplanade Lake Club
Community Development District*

Financial Statements

March 31, 2019

Prepared by:

JPWARD AND ASSOCIATES LLC

2900 NORTHEAST 12TH TERRACE

SUITE 1

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Esplanade Lake Club Community Development District

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Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending March 31, 2019

	Governmental Funds		Totals
	General Fund	Account Groups General Long Term Debt	(Memorandum Only)
Assets			
Cash and Investments			
General Fund - Invested Cash	\$ 6,027	\$ -	\$ 6,027
Debt Service Fund			
Interest Account			-
Sinking Account			-
Reserve Account			-
Revenue			-
Prepayment Account	-	-	
Due from Other Funds			-
General Fund	-	-	-
Debt Service Fund(s)		-	-
Accounts Receivable	-	-	-
Assessments Receivable	-	-	-
Amount Available in Debt Service Funds	-	-	-
Amount to be Provided by Debt Service Funds	-	-	-
Total Assets	\$ 6,027	\$ -	\$ 6,027

Esplanade Lake Club Community Development District

Balance Sheet

for the Period Ending March 31, 2019

	Governmental Funds		Totals
	General Fund	Account Groups General Long Term Debt	(Memorandum Only)
Liabilities			
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -
Due to Other Funds			
General Fund	-	-	-
Debt Service Fund(s)	-	-	-
Bonds Payable			
Current Portion	-		-
Long Term			
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Equity and Other Credits			
Investment in General Fixed Assets	-	-	-
Fund Balance			
Restricted			
Beginning: October 1, 2018 (Unaudited)	-	-	-
Results from Current Operations	-	-	-
Unassigned			
Beginning: October 1, 2018 (Unaudited)	-	-	-
Results from Current Operations	6,027	-	6,027
Total Fund Equity and Other Credits	<u>\$ 6,027</u>	<u>\$ -</u>	<u>\$ 6,027</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 6,027</u>	<u>\$ -</u>	<u>\$ 6,027</u>

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2019

Description	October	November	December	January	February	March	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	-	-	-	-	-	-	-	0	N/A
Special Assessments - Off-Roll	-	-	10,000	10,000	-	-	20,000	-	N/A
Developer Contribution							-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>20,000</u>	<u>\$ -</u>	<u>N/A</u>
Expenditures and Other Uses									
Executive									
Professional Management	-	-	-	-	-	-	-	-	N/A
Financial and Administrative									
Audit Services	-	-	-	-	-	-	-	-	N/A
Accounting Services	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	N/A
Other Contractual Services									
Legal Advertising	-	-	1,385	-	1,220	246	2,850	-	N/A
Trustee Services	-	-	-	-	-	-	-	-	N/A
Dissemination Agent Services	-	-	-	-	-	-	-	-	N/A
Property Appraiser Fees	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	-	-	25	26	25	24	100	-	N/A
Communications & Freight Services									
Postage, Freight & Messenger	-	-	176	-	-	-	176	-	N/A

Prepared by:

Unaudited

JPWARD and Associates, LLC

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Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2019

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Computer Services - Website Development	-	-	1,350	50	50	50	1,500	-	N/A
Insurance	-	-	-	5,137	-	-	5,137	-	N/A
Printing & Binding		-	1,088		691	-	1,779	-	N/A
Subscription & Memberships	-	-	175	-	-	-	175	-	N/A
Legal Services									
Legal - General Counsel	-	-	1,924	-	333	-	2,257	-	N/A
Legal -	-	-	-	-	-	-	-	-	N/A
Other General Government Services									
Engineering Services	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges	-	-	-	-	-	-	-	-	N/A
Discounts/Collection Fees							-	-	
Sub-Total:	-	-	6,122	5,213	2,319	320	13,973	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 6,122	\$ 5,213	\$ 2,319	\$ 320	\$ 13,973	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	-	-	3,878	4,787	(2,319)	(320)	6,027	-	
Fund Balance - Beginning	-	-	-	3,878	8,666	6,346	-	-	
Fund Balance - Ending	\$ -	\$ -	\$ 3,878	\$ 8,666	\$ 6,346	\$ 6,027	6,027	\$ -	