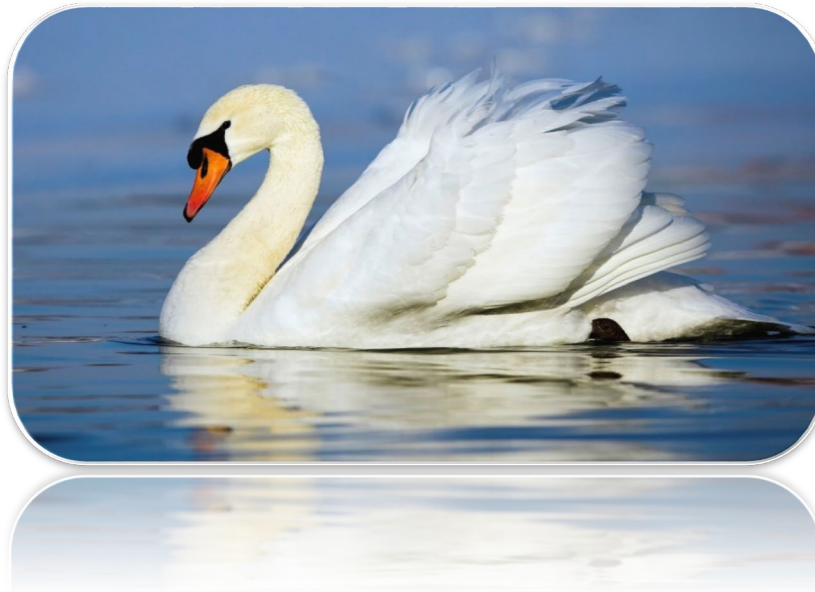


ESPLANADE LAKE CLUB COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - APRIL 2021

FISCAL YEAR 2021

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 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

**Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending April 30, 2021**

Governmental Funds								
	Debt Service Funds			Capital Projects Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Series 2019A-1	Series 2019A-2	Series 2019A-1	Series 2019A-2	General Long Term Debt	General Fixed Assets	
Assets								
Cash and Investments								
General Fund - Invested Cash	\$ 443,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 443,684
Debt Service Fund								
Interest Account		292,344	135,809	-	-	-	-	428,153
Sinking Account	-	-	-	-	-	-	-	-
Reserve Account	-	432,147	201,503	-	-	-	-	633,650
Revenue	-	530,149	262,973	-	-	-	-	793,122
Prepayment Account	-	-	284,176	-	-	-	-	284,176
General Redemption Account	-	-	-	-	-	-	-	-
Capitalized Interest	-	-	-	-	-	-	-	-
Retainage Account	-	-	-	-	-	-	-	-
Construction	-	-	-	160,715	6,757,263	-	-	6,917,978
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	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-	2,139,101	-	2,139,101
Amount to be Provided by Debt Service Funds	-	-	-	-	-	19,595,899	-	19,595,899
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	-	-
Total Assets	\$ 443,684	\$ 1,254,639	\$ 884,461	\$ 160,715	\$ 6,757,263	\$ 21,735,000	\$ -	\$ 31,235,762

**Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending April 30, 2021**

Governmental Funds								
	Debt Service Funds			Capital Projects Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Series 2019A-1	Series 2019A-2	Series 2019A-1	Series 2019A-2	General Long Term Debt	General Fixed Assets	
Liabilities								
Accounts Payable & Payroll Liabilities	\$ 13,133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,133
Due to Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Capital Projects Fund(s)	-	-	-	-	-	-	-	-
Bonds Payable								
Current Portion	-	-	-	-	-	\$0	-	-
Long Term	-	-	-	-	-	\$21,735,000	-	21,735,000
Unamortized Prem/Disc on Bds Pybl	-	-	-	-	-	-	-	-
Total Liabilities	\$ 13,133	\$ -	\$ -	\$ -	\$ -	\$ 21,735,000	\$ -	\$ 21,748,133
Fund Equity and Other Credits								
Investment in General Fixed Assets	-	-	-	-	-	-	-	-
Unamortized Premium/Discount on Bonds								
Series 2019A-1	-	-	-	(30,463)	-	-	-	(30,463)
Series 2019A-2	-	-	-	-	(15,308)	-	-	(15,308)
Fund Balance								
Restricted								
Beginning: October 1, 2020 (Audited)	-	724,811	547,858	1,403,193	6,767,514	-	-	9,443,376
Results from Current Operations	-	529,828	336,604	(1,212,015)	5,057	-	-	(340,526)
Unassigned								
Beginning: October 1, 2020 (Audited)	10,194	-	-	-	-	-	-	10,194
Results from Current Operations	420,357	-	-	-	-	-	-	420,357
Total Fund Equity and Other Credits	\$ 430,551	\$ 1,254,639	\$ 884,461	\$ 160,715	\$ 6,757,263	\$ -	\$ -	\$ 9,487,630
Total Liabilities, Fund Equity and Other Credits	\$ 443,684	\$ 1,254,639	\$ 884,461	\$ 160,715	\$ 6,757,263	\$ 21,735,000	\$ -	\$ 31,235,762

**Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021**

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest										
Interest - General Checking	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue										
Special Assessments - On-Roll	-	654	51,862	2,890	4,983	182,642	252,706	495,738	\$ 444,770	111%
Special Assessments - Off-Roll	-	-	30,000	-	-	-	-	30,000	44,985	67%
Developer Contribution	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ 654	\$ 81,862	\$ 2,890	\$ 4,983	\$ 182,642	\$ 252,706	525,738	\$ 489,755	N/A
Expenditures and Other Uses										
Executive										
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	23,333	40,000	58%
Financial and Administrative										
Audit Services	-	-	-	-	-	500	1,500	2,000	4,500	44%
Accounting Services	1,333	1,333	1,333	1,333	1,333	1,333	1,333	9,333	16,000	58%
Assessment Roll Services	1,333	1,333	1,333	1,333	1,333	1,333	1,333	9,333	8,000	117%
Arbitrage Rebate Services	-	-	-	-	-	500	-	500	500	100%
Other Contractual Services										
Legal Advertising	401	-	4,067	-	5,048	-	-	9,515	5,000	190%
Trustee Services	-	-	-	-	4,031	2,956	-	6,988	8,250	85%
Dissemination Agent Services	917	417	417	417	917	417	417	3,917	500	783%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	25	25	26	16	1	5	-	97	350	28%
Communications & Freight Services										
Postage, Freight & Messenger	56	-	103	21	-	305	21	506	750	67%

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Computer Services - Website Development	50	-	50	-	-	-	-	100	1,500	7%
Insurance	5,381	-	-	-	-	-	-	5,381	5,200	103%
Printing & Binding	150	-	262	-	-	-	-	412	330	125%
Subscription & Memberships	175	-	-	-	-	-	-	175	175	100%
Legal Services										
Legal - General Counsel	-	-	7,493	-	506	-	636	8,634	15,000	58%
Legal - Series 2019 Bonds	-	-	-	-	-	-	-	-	-	N/A
Legal - Boundary Amendment	-	-	2,543	-	-	-	-	2,543	-	N/A
Other General Government Services										
Engineering Services	-	-	-	-	-	-	-	-	7,500	0%
Contingencies	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services										
Professional - Management	-	-	-	-	-	7,292	2,917	10,208.35	35,000	29%
Field Operations										
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	N/A
Utility Services	-	-	-	-	-	-	-	-	-	N/A
Electric	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance										
Lake System										
Aquatic Weed Control	-	-	-	-	-	-	-	-	59,200	0%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	150,000	0%
Slope Survey Monitoring	-	-	-	-	-	-	-	-	5,000	0%
Water Quality Reporting/Testing	-	-	-	-	-	-	-	-	15,000	0%
Capital Outlay										
Aeration Systems	-	-	-	-	-	-	-	-	-	N/A
Littoral Shelf Plantings	-	-	-	-	-	-	-	-	-	N/A
Erosion Restoration	-	-	-	-	-	-	-	-	-	N/A

**Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021**

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Contingencies	-	-	-	-	-	-	-	-	-	N/A
Contingencies - OVERALL	-	-	-	-	-	-	-	-	12,000	0%
Landscaping										
Repairs & Maintenance	-	-	-	-	-	5,550	6,853	12,403.00	100,000	12%
Reserves										
Operational Reserve (Future Years)	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges										
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	13,154	6,441	20,959	6,454	16,504	23,524	18,343	105,380	489,755	22%
Total Expenditures and Other Uses:	\$ 13,154	\$ 6,441	\$ 20,959	\$ 6,454	\$ 16,504	\$ 23,524	\$ 18,343	\$ 105,380	\$ 489,755	22%
Net Increase/ (Decrease) in Fund Balance	(13,154)	(5,787)	60,903	(3,564)	(11,521)	159,117	234,363	420,357	-	
Fund Balance - Beginning	10,194	(2,960)	(8,747)	52,156	48,592	37,071	196,188	10,194	-	
Fund Balance - Ending	\$ (2,960)	\$ (8,747)	\$ 52,156	\$ 48,592	\$ 37,071	\$ 196,188	\$ 430,551	430,551	\$ -	

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income										
Interest Account	-	0	0	-	-	-	-	0	-	N/A
Sinking Fund	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	2	2	2	2	2	2	2	13	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	-	-	-	-	0	0	-	N/A
Capitalized Interest	1	1	-	-	-	-	-	2	-	N/A
Special Assessment Revenue										
Special Assessments - On-Roll	-	1,085	86,012	4,793	8,264	302,906	419,106	822,165	737,770	111%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	72,494	N/A
Special Assessments - Prepayment 2019A-1	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfers In										
Debt Proceeds	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds Series 2019A-1	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3	\$ 1,088	\$ 86,014	\$ 4,794	\$ 8,266	\$ 302,907	\$ 419,108	822,181	\$ 810,264	N/A
Expenditures and Other Uses										
Debt Service										
Principal Debt Service - Mandatory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 275,000	0%
Principal Debt Service - Early Redemptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Expense	\$ -	\$ 292,344	\$ -	\$ -	\$ -	\$ -	\$ -	292,344	\$ -	N/A
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	9	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 292,344	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	292,353	\$ 275,000	N/A
Net Increase/ (Decrease) in Fund Balance	3	(291,256)	86,012	4,793	8,264	302,906	419,106	529,828	535,264	
Fund Balance - Beginning	724,811	724,814	433,559	519,571	524,364	532,628	835,533	724,811	-	
Fund Balance - Ending	\$ 724,814	\$ 433,559	\$ 519,571	\$ 524,364	\$ 532,628	\$ 835,533	\$ 1,254,639	1,254,639	\$ 535,264	

Esplanade Lake Club Community Development District
Debt Service Fund - Series 2019A-2
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income										
Interest Account	-	0	0	-	-	-	-	0	-	N/A
Sinking Fund	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	1	1	1	1	1	1	1	6	-	N/A
Prepayment Account	1	1	1	1	2	0	1	6	-	N/A
Revenue Account	-	-	-	-	-	-	0	0	-	N/A
Capitalized Interest	1	1	-	-	-	-	-	1	-	N/A
Special Assessment Revenue										
Special Assessments - On-Roll	-	527	41,767	2,327	4,013	147,088	203,513	399,234	358,214	N/A
Special Assessments - Off-Roll	-	-	-	3,624	-	-	-	3,624	50,164	N/A
Special Assessments - Prepayment 2019A-2	155,006	-	234,314	-	32,127	133,787	104,175	659,409	-	N/A
Intragovernmental Transfers In										
Debt Proceeds	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds Series 2019A-2	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 155,008	\$ 530	\$ 276,082	\$ 5,953	\$ 36,142	\$ 280,875	\$ 307,690	1,062,280	\$ 408,378	N/A
Expenditures and Other Uses										
Debt Service										
Principal Debt Service - Mandatory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Principal Debt Service - Early Redemptions	\$ -	\$ 185,000	\$ -	\$ -	\$ 385,000	\$ -	\$ -	570,000	\$ -	N/A
Interest Expense	\$ -	\$ 147,022	\$ -	\$ -	\$ 3,794	\$ -	\$ -	150,816	\$ 294,044	N/A
Operating Transfers Out (To Other Funds)	-	-	4,857	1	1	1	1	4,861	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 332,022	\$ 4,857	\$ 1	\$ 388,795	\$ 1	\$ 1	725,676	\$ 294,044	N/A
Net Increase/ (Decrease) in Fund Balance	155,008	(331,492)	271,225	5,952	(352,652)	280,874	307,689	336,604	114,334	
Fund Balance - Beginning	547,858	702,865	371,373	642,598	648,550	295,898	576,772	547,858	-	
Fund Balance - Ending	\$ 702,865	\$ 371,373	\$ 642,598	\$ 648,550	\$ 295,898	\$ 576,772	\$ 884,461	884,461	\$ 114,334	

Esplanade Lake Club Community Development District
Capital Project Fund - Series 2019A-1
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Interest Income									
Construction Account	1	1	3	6	2	1	1	14	-
Cost of Issuance	-	-	-	-	-	-	-	-	-
Retainage Account	5	8	-	-	-	-	-	12	-
Debt Proceeds									
Debt Proceeds Series 2019A-1	-	-	-	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	-	-	2	2	2	2	2	9	-
Total Revenue and Other Sources:	\$ 6	\$ 9	\$ 5	\$ 8	\$ 4	\$ 2	\$ 3	\$ 35	\$ -
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	-	-	-	1,212,049	-	-	-	\$ 1,212,049	\$ -
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:	\$ -	\$ -	\$ -	\$ 1,212,049	\$ -	\$ -	\$ -	\$ 1,212,049	\$ -
Net Increase/ (Decrease) in Fund Balance	\$ 6	\$ 9	\$ 5	\$ (1,212,042)	\$ 4	\$ 2	\$ 3	\$ (1,212,015)	-
Fund Balance - Beginning	\$ 1,403,193	\$ 1,403,198	\$ 1,403,207	\$ 1,403,211	\$ 191,170	\$ 191,173	\$ 191,175	1,403,193	-
Fund Balance - Ending	\$ 1,403,198	\$ 1,403,207	\$ 1,403,211	\$ 191,170	\$ 191,173	\$ 191,175	\$ 191,178	\$ 191,178	\$ -

Esplanade Lake Club Community Development District
 Capital Project Fund - Series 2019A-2
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through April 30, 2021

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Interest Income									
Construction Account	24	25	26	29	29	26	29	187	-
Cost of Issuance	-	-	-	-	-	-	-	-	-
Retainage Account	3	5	-	-	-	-	-	8	-
Debt Proceeds									
Debt Proceeds Series 2019A-2	-	-	-	-	-	-	-	-	-
Operating Transfers In (From Other Funds)	-	-	4,857	1	1	1	1	4,861	-
Total Revenue and Other Sources:	\$ 28	\$ 31	\$ 4,883	\$ 30	\$ 30	\$ 27	\$ 30	\$ 5,057	\$ -
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	\$ 28	\$ 31	\$ 4,883	\$ 30	\$ 30	\$ 27	\$ 30	\$ 5,057	-
Fund Balance - Beginning	\$ 6,767,514	\$ 6,767,542	\$ 6,767,572	\$ 6,772,455	\$ 6,772,485	\$ 6,772,514	\$ 6,772,541	\$ 6,767,514	-
Fund Balance - Ending	\$ 6,767,542	\$ 6,767,572	\$ 6,772,455	\$ 6,772,485	\$ 6,772,514	\$ 6,772,541	\$ 6,772,571	\$ 6,772,571	\$ -