Esplanade Lake Club
Community Development District

Financial Statements

May 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 Develoment District
Balance Sheet
for the Period Ending May 31, 2019

	Governmental Funds	Account Groups	Totals
	General Fund	General Long Term Debt	(Memorandum Only)
Assets			
Cash and Investments			
General Fund - Invested Cash	$ 4,417	$ -	$ 4,417
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	**$ 4,417**	**$ -**	**$ 4,417**

Esplanade Lake Club Community Develoment District
Balance Sheet
for the Period Ending May 31, 2019

	Governmental Funds	Account Groups	
	General Fund	General Long Term Debt	Totals (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	**$ -**	**$ -**	**$ -**
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	4,417	-	4,417
Total Fund Equity and Other Credits	**$ 4,417**	**$ -**	**$ 4,417**
Total Liabilities, Fund Equity and Other Credits	**$ 4,417**	**$ -**	**$ 4,417**

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	$ -	N/A
Interest											
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue											
Special Assessments - On-Roll	-	-	-	-	-	-	-	-	-	0	N/A
Special Assessments - Off-Roll	-	-	10,000	10,000	-	-	35,000	-	55,000	-	N/A
Developer Contribution							-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	**$ -**	**$ -**	**$ 10,000**	**$ 10,000**	**$ -**	**$ -**	**$ 35,000**	**$ -**	**55,000**	**$ -**	**N/A**
Expenditures and Other Uses											
Executive											
Professional Management	-	-	-	-	-	-	25,778	3,333	29,111	-	N/A
Financial and Administrative											
Audit Services	-	-	-	-	-	-	-	-	-	-	N/A
Accounting Services	-	-	-	-	-	-	5,156	667	5,822	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services											
Legal Advertising	-	-	1,385	-	1,220	246	-	806	3,656	-	N/A
Trustee Services	-	-	-	-	-	-	-	-	-	-	N/A
Dissemination Agent Services	-	-	-	-	-	-	-	-	-	-	N/A
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	-	-	25	26	25	24	24	25	149	-	N/A
Communications & Freight Services											
Postage, Freight & Messenger	-	-	176	-	-	-	-	29	205	-	N/A
Computer Services - Website Development	-	-	1,350	50	50	50	50	50	1,600	-	N/A
Insurance	-	-	-	5,137	-	-	-	-	5,137	-	N/A
Printing & Binding		-	1,088		691	-	-	492	2,271	-	N/A

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Subscription & Memberships	-	-	175	-	-	-	-	-	175	-	N/A
Legal Services											
Legal - General Counsel	-	-	1,924	-	333	-	-	200	2,457	-	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**	**31,007**	**5,602**	**50,583**	**-**	**N/A**
Total Expenditures and Other Uses:	**$ -**	**$ -**	**$ 6,122**	**$ 5,213**	**$ 2,319**	**$ 320**	**$ 31,007**	**$ 5,602**	**$ 50,583**	**$ -**	**N/A**
Net Increase/ (Decrease) in Fund Balance	-	-	3,878	4,787	(2,319)	(320)	3,993	(5,602)	4,417	-	
Fund Balance - Beginning	-	-	-	3,878	8,666	6,346	6,027	10,019	-	-	
Fund Balance - Ending	**$ -**	**$ -**	**$ 3,878**	**$ 8,666**	**$ 6,346**	**$ 6,027**	**$ 10,019**	**$ 4,417**	**4,417**	**$ -**	