
Esplanade Lake Club
Community Development District

Financial Statements

September 30, 2019

Prepared by:

JPWARD AND ASSOCIATES LLC

2900 NORTHEAST 12TH TERRACE

SUITE 1

OAKLAND PARK, FLORIDA 33334

E-MAIL: jimward@jpwardassociates.com

PHONE: (954) 658-4900

Esplanade Lake Club Community Development District

Table of Contents

	<i>Page</i>
<i>Balance Sheet—All Funds</i>	<i>1-2</i>
<i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
<i>General Fund</i>	<i>3-4</i>

JPWard & Associates LLC

2900 Northeast 12th Terrace

Suite 1

Oakland Park, Florida 33334

Phone: (954) 658-4900

Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending September 30, 2019

	Governmental Funds		Totals
	General Fund	Account Groups General Long Term Debt	(Memorandum Only)
Assets			
Cash and Investments			
General Fund - Invested Cash	\$ 12,235	\$ -	\$ 12,235
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	\$ 12,235	\$ -	\$ 12,235

Esplanade Lake Club Community Development District
Balance Sheet
for the Period Ending September 30, 2019

Governmental Funds			
		Account Groups	Totals
		General Long	(Memorandum
	General Fund	Term Debt	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	12,235	-	12,235
Total Fund Equity and Other Credits	<u>\$ 12,235</u>	<u>\$ -</u>	<u>\$ 12,235</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 12,235</u>	<u>\$ -</u>	<u>\$ 12,235</u>

Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2019

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	-	-	-	-	-	-	-	-	-	-	-	-	-	0	N/A
Special Assessments - Off-Roll	-	-	10,000	10,000	-	-	35,000	-	35,000	-	-	-	90,000	-	N/A
Developer Contribution															
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ -	\$ -	90,000	\$ -	N/A
Expenditures and Other Uses															
Executive															
Professional Management	-	-	-	-	-	-	25,778	3,333	3,333	3,333	3,333	3,333	42,444	-	N/A
Financial and Administrative															
Audit Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Accounting Services	-	-	-	-	-	-	5,156	667	667	667	667	667	8,489	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services															
Legal Advertising	-	-	1,385	-	1,220	246	-	806	-	4,041	4,039	290	12,025	-	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	25	24	22	52	272	-	N/A
Communications & Freight Services															
Postage, Freight & Messenger	-	-	176	-	-	-	-	29	7	58	14	28	312	-	N/A
Computer Services - Website Development	-	-	1,350	50	50	50	50	50	50	50	50	50	1,800	-	N/A
Insurance	-	-	-	5,137	-	-	-	-	-	-	-	-	5,137	-	N/A
Printing & Binding	-	-	1,088	-	691	-	-	492	-	353	-	1,034	3,658	-	N/A
Subscription & Memberships	-	-	175	-	-	-	-	-	-	-	-	-	175	-	N/A
Legal Services															
Legal - General Counsel	-	-	1,924	-	333	-	-	200	-	568	310	118	3,452	-	N/A
Legal -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services															
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A

**Esplanade Lake Club Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2019**

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Other Fees and Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Discounts/Collection Fees															
Sub-Total:	-	-	6,122	5,213	2,319	320	31,007	5,602	4,082	9,094	8,436	5,571	77,765	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 6,122	\$ 5,213	\$ 2,319	\$ 320	\$ 31,007	\$ 5,602	\$ 4,082	\$ 9,094	\$ 8,436	\$ 5,571	\$ 77,765	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	-	-	3,878	4,787	(2,319)	(320)	3,993	(5,602)	30,918	(9,094)	(8,436)	(5,571)	12,235	-	
Fund Balance - Beginning	-	-	-	3,878	8,666	6,346	6,027	10,019	4,417	35,335	26,241	17,806	-	-	
Fund Balance - Ending	\$ -	\$ -	\$ 3,878	\$ 8,666	\$ 6,346	\$ 6,027	\$ 10,019	\$ 4,417	\$ 35,335	\$ 26,241	\$ 17,806	\$ 12,235	12,235	\$ -	