

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT



REGULAR MEETING AGENDA

February 3, 2022

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

January 27, 2022

Board of Supervisors

Artisan Lakes East Community Development District

Dear Board Members:

This Regular Meeting of the Board of Supervisors of the Artisan Lakes East Community Development District will be held on **Thursday, February 3, 2022, at 3:30 P.M.** at the **Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221.**

The following WebEx link and telephone number are provided to join/watch the meeting.

<https://districts.webex.com/districts/onstage/g.php?MTID=e725836a355f61b77ca18ea557fe1e625>

Access Code: **2333 829 5772**, Event password: **Jpward**

Agenda

1. Call to Order & Roll Call.
2. Consideration of Minutes:
 - I. November 4, 2021 - Regular Meeting Minutes.
3. Consideration of **Resolution 2022-2**, a resolution of the Board approving the Proposed Fiscal Year 2023 Budget and setting the Public Hearing on **Thursday, April 7, 2022, at 3:30 P.M. at the Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221.**
4. Staff Reports:
 - I. District Attorney.
 - a) Maintenance Agreement between the Master HOA and District for operation, maintenance, and repair of the improvements within the District.
 - b) Project completion timeline and discussion.
 - II. District Engineer.
 - a) Stormwater Analysis Report update.
 - III. District Manager.
 - a) Financial Statement for period ending October 31, 2021 (unaudited).

- b) Financial Statement for period ending November 30, 2021 (unaudited).
- c) Financial Statement for period ending December 31, 2021 (unaudited).

5. Supervisor's Requests and Audience Comments.

6. Adjournment.

The first order of business is the call to order and roll call.

The second order of business is the consideration of the Minutes from the Artisan Lakes East Board of Supervisors Regular Meeting, held on July 1, 2021.

The third order of business is the consideration of **Resolution 2022-2** which approves the proposed budget for Fiscal Year 2023 and set the public hearing date, time, and location.

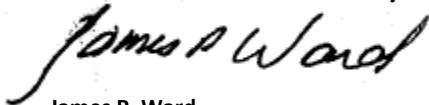
The District's enabling legislation requires the District Manager to submit a Proposed Budget to the Board by June 15th of each year for your review and approval. The approval of the budget is only intended to permit the District to move through the process towards adopting the budget at a Public Hearing scheduled for **Thursday, April 7, 2022, at the Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221.**

The fourth order of business are staff reports by the District Attorney, District Engineer, and the District Manager. The District Manager will report on Financial Statements (unaudited) for the periods ending October 31, 2021, November 30, 2021, and December 31, 2021.

The remainder of the agenda is standard in nature, and in the meantime, if you have any questions and/or comments before the meeting, please do not hesitate to contact me directly at (954) 658-4900.

Yours sincerely,

Artisan Lakes East Community Development District



James P. Ward
District Manager

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**MINUTES OF MEETING
ARTISAN LAKES EAST
COMMUNITY DEVELOPMENT DISTRICT**

10 The Regular Meeting of the Board of Supervisors of the Artisan Lakes East Community Development
11 District was held on Thursday, November 4, 2021, at 3:30 P.M., at the Artisan Lakes Clubhouse, 4725 Los
12 Robles Court, Palmetto, Florida 34221.
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Present and constituting a quorum:

24 Travis Stagnitta	Chairperson
25 Robert Lee	Vice Chairperson
26 Jason Ford	Assistant Secretary
27 JD Humpherys	Assistant Secretary

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Absent:

37 Gabriella Pelleova	Assistant Secretary
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Also present were:

46 James P. Ward	District Manager
47 Jere Earlywine	District Counsel
48 Kyle Clawson	District Engineer

Audience:

All resident's names were not included with the minutes. If a resident did not identify themselves or the audio file did not pick up the name, the name was not recorded in these minutes.

PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE TRANSCRIBED IN *ITALICS*.

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

District Manager James P. Ward called the meeting to order at approximately 3:30 p.m. He called roll and all Members of the Board were present, with the exception of Supervisor Pelleova, constituting a quorum.

SECOND ORDER OF BUSINESS

Consideration of Minutes

July 1, 2021 – Regular Meeting Minutes

Mr. Ward asked if there were any additions, corrections, or deletions to the Minutes. Hearing none, he called for a motion.

49 **On MOTION made by Mr. Robert Lee, seconded by Mr. Travis**
50 **Stagnitta, and with all in favor, the July 1, 2021, Regular Meeting**
51 **Minutes were approved.**

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54 **THIRD ORDER OF BUSINESS**

Consideration of Resolution 2022-1

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56 **Consideration of Resolution 2022-1, a Resolution of the Board of Supervisors of the Artisan Lakes**
57 **Community Development District Appointing legal counsel for the District, authorizing compensation**
58 **and providing for an effective date**

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60 *Mr. Ward: This Resolution appoints a new legal counsel for this District. The firm is KE Law PLLC. Jere*
61 *Earlywine is with us today. As you know he represented the District from its inception until he left his*
62 *prior firm. He is now associated with the KE Law Group. He asked Mr. Earlywine to speak.*

63
64 *Mr. Jere Earlywine: I think you all know my background, but I would be happy to answer any questions.*
65 *Obviously, I really appreciate the opportunity to work with you guys. I think if you look at the agreement*
66 *there are some price discounts for you. I am excited to be working with you again.*

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68 *Mr. Ward: I highly recommend Resolution 2022-1 for you.*
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70 **On MOTION made by Mr. Travis Stagnitta, seconded by Mr. JD**
71 **Humpherys, and with all in favor, Resolution 2022-1 was adopted, and**
72 **the Chair was authorized to sign.**

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75 **FOURTH ORDER OF BUSINESS**

Consideration of Amendment

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77 **Consideration of the amendment to the Professional Services Auditing Agreement between the**
78 **District and Grau and Associates, dated September 5, 2019**

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80 *Mr. Ward: We bid this in 2018 sometime, to start their audits for the Fiscal Year 2019. Since that date,*
81 *two things have occurred. One is we have a new bond issue for this District, and secondly, basically*
82 *because of what has occurred with respect to the pandemic I am seeing price increases in a lot of the*
83 *audit fees we are getting and other fees, frankly, on a yearly basis. Grau has proposed new audit fees of*
84 *\$5,200 for the year that just ended, \$5,300 for 2022 and \$5,400 for 2023. I think that is about a \$2,000*
85 *dollar a year initial increase and then \$100 dollars per year thereafter for the balance of the term of the*
86 *contract. The firm has done an excellent job and does a lot of governmental agencies across the state*
87 *and even if we rebid this program, I'm not sure we would get an audit fee much lower than that going*
88 *forward. Since we have already started the year, or the year has just ended, it would be a good idea to*
89 *get this audit started. I am recommending the amendment to the agreement with the auditor for the*
90 *balance of the term of their existing contract.*

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92 **On MOTION made by Mr. Travis Stagnitta, seconded by Mr. JD**
93 **Humpherys, and with all in favor, the amendment to the Professional**
94 **Services Auditing Agreement between the District and Grau and**
95 **Associates, dated September 5, 2019, was approved.**

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FIFTH ORDER OF BUSINESS**Staff Reports****I. District Attorney**

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a. Memorandum regarding Stormwater Reporting Requirements

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Mr. Earlywine: We are doing some property deals and there are five different things we are working on, but I don't have a report unless you have any questions for me.

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Mr. Ward: The last legislative session, the legislature adopted a piece of legislation that requires Community Development Districts to report ongoing long term needs for both water and wastewater along with the water management systems. Obviously, this District doesn't really have any water and wastewater systems since they are county supplied systems, but on a long term basis we do have a relatively large stormwater system needs analysis that will be required. The analysis requires the District to project a number of items in the long term plan including population trends, what the facilities will cost over the useful life. What the facilities' needs will be in terms of operations and maintenance over its useful life, and we have to fill out these laborious, very long, detailed forms, which fortunately the engineer gets to do. This is on your agenda simply to put this in front of you and let you know we are going to work through this process over the coming months. The reports are due pretty much the end of the second quarter of 2022, maybe the beginning of the quarter, but the idea is to try to get this completed well ahead of that date and to be in a position to supply the state and the county the necessary –

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Mr. Stagnitta: Is that a yearly report?

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Discussion ensued regarding whether the report was an annual report; it was determined the report was required to be updated every 5 years.

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Mr. Ward: I know the first report is due by June 30, 2022, but clearly, we need to have this done well in advance of that.

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Mr. Earlywine: Jim, were you looking to get them to approve some sort of work authorization amount or --?

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Mr. Ward: No. I will do that under my authority unless you have any questions. The reason I said no to the question that Jere asked is this is new. Nobody has ever done this in the State. I am not sure what the cost would be and even if we ask Waldrop for a fee, I'm not sure they would know what to do because none of us know what to do right now. I think what we are just going to do is play it by ear and see what the cost will be as we work through this process. I will set up a separate engineering matter so we can track the costs, but at the end of the day none of us know what this is going to be going forward. He asked if there were any questions; there were none.

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II. District Engineer

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Mr. Kyle Clawson indicated he had no report but would answer questions; there were no questions.

144 **III. District Manager**

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- 146 a. **Financial Statement for period ending June 30, 2021 (unaudited)**
- 147 b. **Financial Statement for period ending July 31, 2021 (unaudited)**
- 148 c. **Financial Statement for period ending August 31, 2021 (unaudited)**
- 149 d. **Financial Statement for period ending September 30, 2021 (unaudited)**

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151 No report.

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154 **FIFTH ORDER OF BUSINESS**

Audience Comments and Supervisor's Requests

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156 Mr. Ward if there were any Supervisor's requests; there were none. He asked if there were any
157 audience members present on audio/video or in person with any comments or questions; there were
158 none.

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161 **SIXTH ORDER OF BUSINESS**

Adjournment

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163 Mr. Ward adjourned the Meeting at approximately 3:43 p.m.

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On MOTION made by Mr. Travis Stagnitta, seconded by Mr. Jason Ford, and with all in favor, the meeting was adjourned.

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Artisan Lakes East Community Development District

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James P. Ward, Secretary

Travis Stagnitta, Chairperson

RESOLUTION 2022-2

A RESOLUTION OF THE BOARD OF SUPERVISORS OF ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors of the Artisan Lakes East Community Development District (the "Board"), a proposed Budget for Fiscal Year 2023; and

WHEREAS, the Board has considered the proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. INCORPORATION OF WHEREAS CLAUSES. That the foregoing whereas clauses are true and correct and incorporated herein as if written into this Section.

SECTION 2. APPROVAL OF THE PROPOSED BUDGETS. The proposed Budgets submitted by the District Manager for Fiscal Year 2023 and attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said budget.

SECTION 3. A public hearing on said approved budget is hereby declared and set for the following date, hour, and location:

DATE:	Thursday, April 7, 2022
HOUR:	3:30 P.M.
LOCATION:	Artisan Lakes Clubhouse 4725 Los Robles Court Palmetto, Florida 34221

SECTION 4. SUBMITTAL OF BUDGET TO MANATEE COUNTY. The District Manager is hereby directed to submit a copy of the proposed budget to Manatee County at least 60 days prior to the hearing set above. In accordance with Section 189.016, Florida Statutes, the District's Secretary is further directed to post the proposed budget on the District's website at least two days before the budget hearing date.

SECTION 5. NOTICE OF PUBLIC HEARING. Notice of this public hearing on the budget shall be published in a newspaper of general circulation in the area of the district once a week for two (2) consecutive weeks, except that the first publication shall not be fewer than 15 days prior to the date of the hearing. The notice shall further contain a designation of the day, time, and place of the public hearing. At the time and place designated in the notice, the Board shall hear all objections to the budget as proposed and may make such changes as the board deems necessary.

SECTION 6. SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof., That all Sections or parts of Sections of any Resolutions,

RESOLUTION 2022-2

A RESOLUTION OF THE BOARD OF SUPERVISORS OF ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

Agreements or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 3rd day of February 2022.

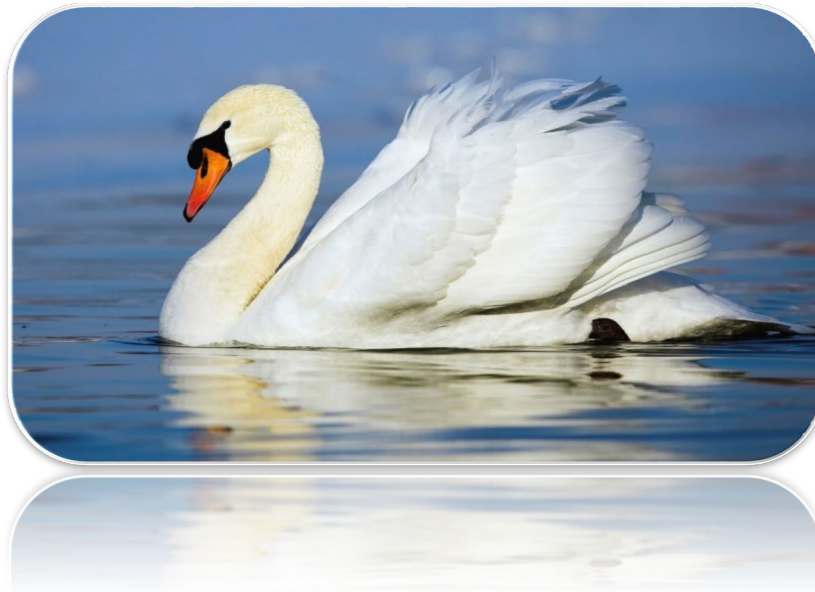
ATTEST:

**ARTISAN LAKES EAST
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Travis Stagnitta, Chairperson

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2023

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37 STREET, FT. LAUDERDALE, FL. 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

Artisan Lakes East Community Development District
General Fund - Budget
Fiscal Year 2023

Description	Fiscal Year		Anticipated	Fiscal Year
	2022	Actual at	Year End	2023
	Budget	11/30/2021	09/30/2022	Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -
Assessment Revenue				
Assessments - On-Roll	\$ 102,780	\$ 5,292	\$ 102,780	\$ 102,790
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -
Contributions - Private Sources				
Taylor Morrison	\$ -	\$ -	\$ 4,204	\$ -
Total Revenue & Other Sources	\$ 102,780	\$ 5,292	\$ 102,780	\$ 102,790
Appropriations				
Legislative				
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -
Executive				
Professional - Management	\$ 20,000	\$ 3,611	\$ 20,000	\$ 23,000
Financial and Administrative				
Audit Services	\$ 5,200	\$ -	\$ 4,200	\$ 4,300
Accounting Services	\$ -	\$ -	\$ -	\$ -
Assessment Roll Preparation	\$ -	\$ -	\$ -	\$ -
Arbitrage Rebate Fees	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Other Contractual Services				
Recording and Transcription	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ 3,000	\$ 82	\$ 2,000	\$ 2,000
Trustee Services	\$ 11,600	\$ -	\$ 8,170	\$ 8,170
Dissemination Agent Services	\$ 6,000	\$ -	\$ 6,000	\$ 6,000
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -
Bank Service Fees	\$ 360	\$ 75	\$ 250	\$ 250
Travel and Per Diem				
	\$ -	\$ -	\$ -	\$ -
Communications and Freight Services				
Telephone	\$ -	\$ -	\$ -	\$ -
Postage, Freight & Messenger	\$ 750	\$ 43	\$ 150	\$ 150
Rentals and Leases				
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -
Computer Services (Web Site)	\$ 2,000	\$ -	\$ 2,400	\$ 1,200
Insurance				
	\$ 5,800	\$ 5,570	\$ 5,570	\$ 5,800
Subscriptions and Memberships				
	\$ 175	\$ 175	\$ 175	\$ 175
Printing and Binding				
	\$ 700	\$ 266	\$ 500	\$ 500
Office Supplies				
	\$ -	\$ -	\$ -	\$ -

Artisan Lakes East Community Development District
General Fund - Budget
Fiscal Year 2023

Description	Fiscal Year		Anticipated	Fiscal Year
	2022	Actual at	Year End	2023
	Budget	11/30/2021	09/30/2022	Budget
Legal Services				
General Counsel	\$ 7,500	\$ 358	\$ 7,500	\$ 12,800
Boundary Amendment	\$ -	\$ 4,204	\$ 4,204	\$ -
Other General Government Services				
Engineering Services	\$ 7,500	\$ 153	\$ 2,500	\$ 7,500
Contingencies	\$ 14,000	\$ -	\$ -	\$ 12,750
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Reserves				
Operational Reserve (Future Years)	\$ 10,000	\$ -	\$ -	\$ 10,000
Other Fees and Charges				
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 7,195	\$ -	\$ 7,195	\$ 7,195
Total Appropriations	\$ 102,780	\$ 14,537	\$ 71,814	\$ 102,790
Fund Balances:				
Change from Current Year Operations	\$ -	\$ (9,245)	\$ 30,966	\$ -
Fund Balance - Beginning				
Restricted for Future Operations	\$ 10,000	\$ 10,000	\$ 10,000	\$ 20,000
Unassigned.	\$ 29,098	\$ 29,098	\$ 29,098	\$ 50,064
Total Fund Balance	\$ 39,098	\$ 29,854	\$ 70,064	\$ 70,064
Assessment Rate	\$ 97.42			\$ 97.43
Units Subject to Assessment	1055			1055

**Artisan Lakes East Community Development District
General Fund - Budget
Fiscal Year 2023**

FY 2023

Revenues and Other Sources

Carryforward	\$	-
Interest Income - General Account	\$	-

Appropriations

Legislative

Board of Supervisor's Fees	\$	-
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The Board's fees are statutorily set at \$200 for each meeting of the Board of Supervisor's not to exceed \$4,800 for each Fiscal Year. The Budgeted amount reflects that the anticipated meetings for the District. The current Board has waived the statutory authorized fees.

Executive

Professional - Management	\$	23,000
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The District retains the services of a professional management company - **JPWard and Associates, LLC** - which specializes in Community Development Districts. The firm brings a wealth of knowledge and expertise to the District.

Financial and Administrative

Audit Services	\$	4,300
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Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures, if it's Revenues or Expenditures reach a certain threshold.

Accounting Services	\$	-
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For the Maintenance of the District's books and records on a daily basis.

Assessment Roll Preparation	\$	-
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For the preparation by the Financial Advisor of the Methodology for the General Fund and the Assessment Rolls including transmittal to the Collier County Property Appraiser.

Arbitrage Rebate Fees	\$	1,000
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For required Federal Compliance - this fee is paid for an in-depth analysis of the District's earnings on all of the funds in trust for the benefit of the Bondholder's to insure that the earnings rate does not exceed the interest rate on the Bond's.

Other Contractual Services

Recording and Transcription	\$	-
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Legal Advertising	\$	2,000
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Trustee Services	\$	8,170
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With the issuance of the District's Bonds, the District is required to maintain the accounts established for the Bond Issue with a bank that holds trust powers in the State of Florida. The primary purpose of the trustee is to safeguard the assets of the Bondholder's, to insure the timely payment of the principal and interest due on the Bonds, and to insure the investment of the funds in the trust are made pursuant to the requirements of the trust.

Dissemination Agent Services	\$	6,000
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With the issuance of the District's Bonds, the District is required to report on a periodic basis the same information that is contained in the Official Statement that was issued for the Bonds. These requirements are pursuant to requirements of the Securities and Exchange Commission and sent to national repositories.

Property Appraiser Fees	\$	-
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Bank Service Fees	\$	250
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Travel and Per Diem

	\$	-
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Communications and Freight Services

Telephone	\$	-
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Postage, Freight & Messenger	\$	150
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Rentals and Leases

Miscellaneous Equipment	\$	-
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Computer Services (Web Site Maintenance)	\$	1,200
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**Artisan Lakes East Community Development District
General Fund - Budget
Fiscal Year 2023**

Insurance	\$ 5,800
Subscriptions and Memberships	\$ 175
Printing and Binding	\$ 500
Office Supplies	\$ -
Legal Services	
General Counsel	\$ 12,800
The District's general council provides on-going legal representation relating to issues such as public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts. In this capacity, they provide services as "local government lawyers".	
Other General Government Services	
Engineering Services	\$ 7,500
The District's engineering firm provides a broad array of engineering, consulting and construction services, which assists the District in crafting solutions with sustainability for the long term interests of the Community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Contingencies	\$ 12,750
Reserves	
Operational Reserve (Future Years)	\$ 10,000
The District has established an operational reserve to cover expenses that occur before assessment monies are received, and/or other expenses that may arise that are not anticipated in the Budget.	
Other Fees and Charges	
Discounts and Tax Collector Fees	\$ 7,195
4% Discount permitted by Law for early payment and 3% Tax Collector Fee and Property Appraiser Fee	
Total Appropriations:	<u>\$ 102,790</u>

Artisan Lakes East Community Development District
Debt Service Fund - Series 2018 Bonds - Budget
Fiscal Year 2023

Description	Fiscal Year 2022 Budget	Actual at 11/30/2021	Anticipated Year End 09/30/2022	Fiscal Year 2023 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ 1	\$ 3	\$ -
Reserve Account	\$ -	\$ 2	\$ 4	\$ -
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ 0	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 425,762	\$ 24,679	\$ 425,762	\$ 425,762
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Contributions - Private Sources				
Taylor Morrison	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 425,762	\$ 24,683	\$ 425,769	\$ 425,762

Expenditures and Other Uses

Debt Service

Principal Debt Service - Mandatory \$ 100,000 \$ - \$ 100,000 \$ 105,000

Principal Debt Service - Early Redemptions

Interest Expense \$ 296,150 \$ 148,075 \$ 296,150 \$ 291,950

Other Fees and Charges

Discounts for Early Payment \$ 27,731 \$ - \$ 27,731 \$ 27,787

Operating Transfers Out \$ - \$ - \$ - \$ -

Total Expenditures and Other Uses \$ **423,881** \$ **148,075** \$ **423,881** \$ **424,737**

Net Increase/(Decrease) in Fund Balance \$ - \$ (123,392) \$ 1,888 \$ 1,025

Fund Balance - Beginning \$ 357,544 \$ 357,544 \$ 357,544 \$ 359,432

Fund Balance - Ending \$ **357,544** \$ **234,152** \$ **359,432** \$ **360,457**

Restricted Fund Balance:

Reserve Account Requirement \$ 199,004

Restricted for November 1, 2023 Interest Payment \$ 143,770

Total - Restricted Fund Balance: \$ **342,774**

Description of Product	Number of Units	FY 2022 Rate	FY 2023 Rate
Single Family 30' - 39'	0	\$ -	\$ -
Single Family 40' - 49'	198	\$ 848.98	\$ 848.98
Single Family 50' - 59'	130	\$ 1,061.22	\$ 1,061.22
Single Family 60' - 69'	94	\$ 1,273.46	\$ 1,273.46
Total:	422		

Artisan Lakes East Community Development District

Debt Service Fund - Series 2018

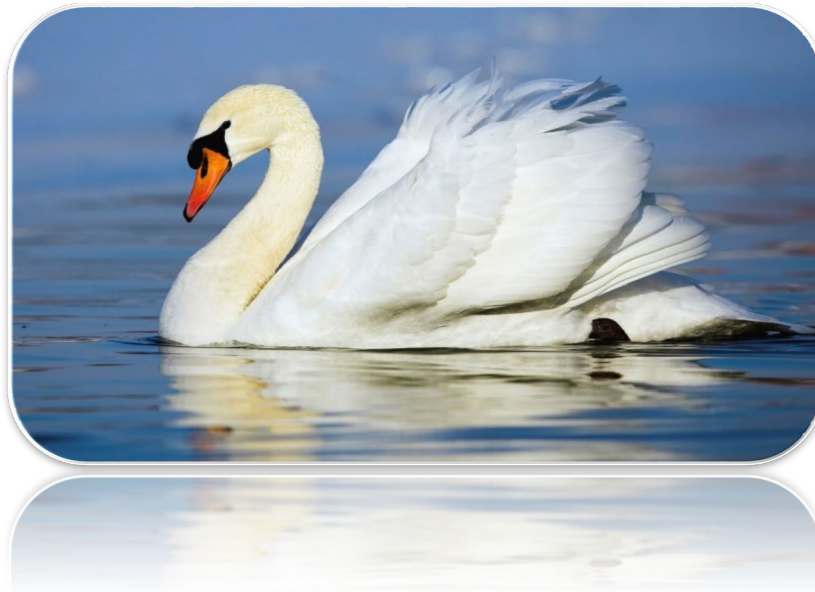
Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service
Par Amount Issued:		\$ 6,060,000	Varies		
5/1/2019				\$ 110,669.53	
11/1/2019				\$ 152,065.00	\$ 262,735
5/1/2020	\$ 95,000		4.20%	\$ 152,065.00	
11/1/2020				\$ 150,070.00	\$ 397,135
5/1/2021	\$ 95,000		4.20%	\$ 150,070.00	
11/1/2021				\$ 148,075.00	\$ 393,145
5/1/2022	\$ 100,000		4.20%	\$ 148,075.00	
11/1/2022				\$ 145,975.00	\$ 394,050
5/1/2023	\$ 105,000		4.20%	\$ 145,975.00	
11/1/2023				\$ 143,770.00	\$ 394,745
5/1/2024	\$ 110,000		4.20%	\$ 143,770.00	
11/1/2024				\$ 141,460.00	\$ 395,230
5/1/2025	\$ 115,000		4.55%	\$ 141,460.00	
11/1/2025				\$ 138,843.75	\$ 395,304
5/1/2026	\$ 120,000		4.55%	\$ 138,843.75	
11/1/2026				\$ 136,113.75	\$ 394,958
5/1/2027	\$ 125,000		4.55%	\$ 136,113.75	
11/1/2027				\$ 133,270.00	\$ 394,384
5/1/2028	\$ 130,000		4.55%	\$ 133,270.00	
11/1/2028				\$ 130,312.50	\$ 393,583
5/1/2029	\$ 140,000		4.55%	\$ 130,312.50	
11/1/2029				\$ 127,127.50	\$ 397,440
5/1/2030	\$ 145,000		5.10%	\$ 127,127.50	
11/1/2030				\$ 123,430.00	\$ 395,558
5/1/2031	\$ 155,000		5.10%	\$ 123,430.00	
11/1/2031				\$ 119,477.50	\$ 397,908
5/1/2032	\$ 160,000		5.10%	\$ 119,477.50	
11/1/2032				\$ 115,397.50	\$ 394,875
5/1/2033	\$ 170,000		5.10%	\$ 115,397.50	
11/1/2033				\$ 111,062.50	\$ 396,460
5/1/2034	\$ 180,000		5.10%	\$ 111,062.50	
11/1/2034				\$ 106,472.50	\$ 397,535
5/1/2035	\$ 185,000		5.10%	\$ 106,472.50	
11/1/2035				\$ 101,755.00	\$ 393,228
5/1/2036	\$ 195,000		5.10%	\$ 101,755.00	
11/1/2036				\$ 96,782.50	\$ 393,538
5/1/2037	\$ 205,000		5.10%	\$ 96,782.50	
11/1/2037				\$ 91,555.00	\$ 393,338
5/1/2038	\$ 220,000		5.10%	\$ 91,555.00	
11/1/2038				\$ 85,945.00	\$ 397,500
5/1/2039	\$ 230,000		5.10%	\$ 85,945.00	
11/1/2039				\$ 80,080.00	\$ 346,025
5/1/2040	\$ 240,000		5.20%	\$ 80,080.00	
11/1/2040				\$ 73,840.00	\$ 393,920
5/1/2041	\$ 255,000		5.20%	\$ 73,840.00	

Artisan Lakes East Community Development District

Debt Service Fund - Series 2018

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service
11/1/2041				\$ 67,210.00	\$ 396,050
5/1/2042		\$ 270,000	5.20%	\$ 67,210.00	
11/1/2042				\$ 60,190.00	\$ 127,400
5/1/2043		\$ 280,000	5.20%	\$ 60,190.00	
11/1/2043				\$ 52,910.00	\$ 393,100
5/1/2044		\$ 295,000	5.20%	\$ 52,910.00	
11/1/2044				\$ 45,240.00	\$ 393,150
5/1/2045		\$ 315,000	5.20%	\$ 45,240.00	
11/1/2045				\$ 37,050.00	\$ 397,290
5/1/2046		\$ 330,000	5.20%	\$ 37,050.00	
11/1/2046				\$ 28,470.00	\$ 395,520
5/1/2047		\$ 345,000	5.20%	\$ 28,470.00	
11/1/2047				\$ 19,500.00	\$ 392,970
5/1/2048		\$ 365,000	5.20%	\$ 19,500.00	
11/1/2048				\$ 10,010.00	\$ 394,510
5/1/2049		\$ 385,000	5.20%	\$ 10,010.00	
					\$ 395,010

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - OCTOBER 2021

FISCAL YEAR 2022

PREPARED BY:

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

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Artisan Lakes East Community Development District

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JPWard & Associates LLC

2301 Northeast 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

**Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending October 31, 2021**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
Assets								
Cash and Investments								
General Fund - Invested Cash	\$ 32,723	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,723
Debt Service Fund								
Interest Account								
Series 2018	-	0	-	-	-	-	-	0
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Sinking Account								
Series 2018	-	0	-	-	-	-	-	0
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Reserve Account								
Series 2018	-	198,954	-	-	-	-	-	198,954
Series 2021-1	-	-	165,483	-	-	-	-	165,483
Series 2021-2	-	-	186,469	-	-	-	-	186,469
Revenue								
Series 2018	-	158,591	-	-	-	-	-	158,591
Series 2021-1	-	-	-	-	-	-	-	-
Prepayment Account								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Capitalized Interest Account								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	64,407	-	-	-	-	64,407
Series 2021-2	-	-	305,229	-	-	-	-	305,229
Construction Account	-	-	-	148,656	11,867,607	-	-	12,016,262
Cost of Issuance Account	-	-	-	-	0	-	-	0
Due from Other Funds								
General Fund	-	1,672	-	-	-	-	-	1,672
Debt Service Fund(s)	-	-	-	-	-	-	-	-

**Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending October 31, 2021**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
Accounts Receivable	-	-	-	-	-	-	-	
Assessments Receivable	-	-	-	-	-	-	-	
Amount Available in Debt Service Funds	-	-	-	-	-	359,217	359,217	
Amount to be Provided by Debt Service Funds	-	-	-	-	-	18,270,783	18,270,783	
Total Assets	<u>\$ 32,723</u>	<u>\$ 359,217</u>	<u>\$ 721,587</u>	<u>\$ 148,656</u>	<u>\$ 11,867,607</u>	<u>\$ 18,630,000</u>	<u>\$ 31,759,790</u>	

**Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending October 31, 2021**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
Liabilities								
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-							-
General Fund	-							-
Debt Service Fund(s)	1,672							1,672
Due to Developer	-							-
Unamortized Prem/Discount on Bonds	-				339,530			339,530
Bonds Payable								
Current Portion								
Series 2018						\$100,000		100,000
Series 2021						\$125,000		125,000
Long Term								
Series 2018						\$5,770,000		5,770,000
Series 2021						\$12,635,000		12,635,000
Total Liabilities	<u>\$ 1,672</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 339,530</u>	<u>\$ 18,630,000</u>		<u>\$ 18,971,203</u>
Fund Equity and Other Credits								
Investment in General Fixed Assets	-	-	-	-	-	-	-	-
Fund Balance								
Restricted								
Beginning: October 1, 2021 (Unaudited)	-	357,544	721,584	148,655	11,528,027	-		12,755,810
Results from Current Operations	-	1,674	3	1	49	-		1,726
Unassigned								
Beginning: October 1, 2021 (Unaudited)	39,098	-	-	-	-	-		39,098
Results from Current Operations	(8,047)	-	-	-	-	-		(8,047)
Total Fund Equity and Other Credits	<u>\$ 31,051</u>	<u>\$ 359,217</u>	<u>\$ 721,587</u>	<u>\$ 148,656</u>	<u>\$ 11,528,076</u>	<u>\$ -</u>		<u>\$ 12,788,587</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 32,723</u>	<u>\$ 359,217</u>	<u>\$ 721,587</u>	<u>\$ 148,656</u>	<u>\$ 11,867,607</u>	<u>\$ 18,630,000</u>		<u>\$ 31,759,790</u>

Artisan Lakes East Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2021

Description	October	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	401	401	95,585	0%
Special Assessments - Off-Roll	-	-	-	N/A
Miscellaneous Revenue		-	-	N/A
Developer Contribution		-	-	N/A
Intragovernmental Transfer In	-	-	-	N/A
Total Revenue and Other Sources:	\$ 401	\$ 401	\$ 95,585	0%
Expenditures and Other Uses				
Executive				
Professional Management	1,806	1,806	20,000	9%
Financial and Administrative				
Audit Services	-	-	5,200	0%
Accounting Services	-	-	-	N/A
Assessment Roll Services	-	-	-	N/A
Arbitrage Rebate Services	-	-	1,000	0%
Other Contractual Services				
Legal Advertising	82	82	3,000	3%
Trustee Services	-	-	11,600	0%
Dissemination Agent Services	-	-	6,000	0%
Property Appraiser Fees	-	-	-	N/A
Bank Service Fees	53	53	360	15%
Communications & Freight Services				

Artisan Lakes East Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2021

Description	October	Year to Date	Total Annual Budget	% of Budget
Postage, Freight & Messenger	43	43	750	6%
Computer Services - Website Development	-	-	2,000	0%
Insurance	5,570	5,570	5,800	96%
Printing & Binding	-	-	700	0%
Subscription & Memberships	175	175	175	100%
Legal Services				
Legal - General Counsel	-	-	7,500	0%
Legal - Series 2021 Bonds	-	-	-	N/A
Legal - Boundary Amendment	720	720	-	N/A
Other General Government Services				
Engineering Services	-	-	7,500	0%
Contingencies	-	-	14,000	0%
Capital Outlay	-	-	-	N/A
Reserves				
Operational Reserves (Future Years)	-	-	10,000	0%
Other Fees and Charges	-	-	-	N/A
Discounts/Collection Fees	-	-	-	
Sub-Total:	8,448	8,448	95,585	9%
Total Expenditures and Other Uses:	\$ 8,448	\$ 8,448	\$ 95,585	9%
Net Increase/ (Decrease) in Fund Balance	(8,047)	(8,047)	-	
Fund Balance - Beginning	39,098	39,098	-	
Fund Balance - Ending	\$ 31,051	31,051	\$ -	

Artisan Lakes East Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2021

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	-	N/A
Interest Income				
Interest Account	-	-	-	N/A
Sinking Fund Account	-	-	-	N/A
Reserve Account	1	1	-	N/A
Prepayment Account	-	-	-	N/A
Revenue Account	1	1	-	N/A
Capitalized Interest Account	-	-	-	N/A
Special Assessments - Prepayments				
Special Assessments - On Roll	1,672	1,672	398,031	0%
Special Assessments - Off Roll	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	N/A
Debt Proceeds				
Intragovernmental Transfer In	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,674	\$ 1,674	\$ 398,031	N/A
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2018	-	-	100,000	0%
Principal Debt Service - Early Redemptions				
Series 2018	-	-	-	N/A
Interest Expense				
Series 2018	-	-	296,150	0%
Due to Developer				
	-	-	-	N/A
Operating Transfers Out (To Other Funds)				
	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	-	\$ 396,150	N/A
Net Increase/ (Decrease) in Fund Balance	1,674	1,674	1,881	
Fund Balance - Beginning	357,544	357,544	-	
Fund Balance - Ending	\$ 359,217	359,217	\$ 1,881	

Prepared by:

JPWARD and Associates, LLC

Artisan Lakes East Community Development District
Debt Service Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2021

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	-	N/A
Interest Income				
Interest Account	-	-	-	N/A
Sinking Fund Account	-	-	-	N/A
Reserve Account - Series 2021-1	1	1	-	N/A
Reserve Account - Series 2021-2	1	1	-	N/A
Prepayment Account	-	-	-	N/A
Revenue Account	-	-	-	N/A
Capitalized Interest Account - Series 2021-1	0	0	-	N/A
Capitalized Interest Account - Series 2021-2	1	1	-	N/A
Special Assessments - Prepayments				
Special Assessments - On Roll	-	-	-	N/A
Special Assessments - Off Roll	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	N/A
Debt Proceeds	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3	\$ 3	\$ -	N/A
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2021	-	-	-	N/A
Principal Debt Service - Early Redemptions				
Series 2021	-	-	-	N/A
Interest Expense				
Series 2021	-	-	-	N/A
Due to Developer	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	-	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	3	3	-	
Fund Balance - Beginning	721,584	721,584	-	
Fund Balance - Ending	\$ 721,587	721,587	\$ -	

Prepared by:

JPWARD and Associates, LLC

**Artisan Lakes East Community Development District
Capital Projects Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2021**

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	-	-	\$ -	N/A
Interest Income				
Construction Account	1	1	\$ -	N/A
Cost of Issuance	-	-	\$ -	N/A
Debt Proceeds	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	\$ -	N/A
Total Revenue and Other Sources:	\$ 1	\$ 1	\$ -	N/A
Expenditures and Other Uses				
Executive				
Professional Management	\$ -	\$ -	\$ -	N/A
Other Contractual Services				
Trustee Services	\$ -	\$ -	\$ -	N/A
Printing & Binding	\$ -	\$ -	\$ -	N/A
Legal Services				
Legal - Series 2018 Bonds	\$ -	\$ -	\$ -	N/A
Other General Government Services				
Stormwater Mgmt-Construction	\$ -	\$ -	\$ -	N/A
Capital Outlay				
Construction - Capital Outlay	\$ -	\$ -	\$ -	N/A
Cost of Issuance				
Legal - Series 2018 Bonds	\$ -	\$ -	\$ -	N/A
Underwriter's Discount	\$ -	\$ -	\$ -	N/A
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 1	\$ 1	-	
Fund Balance - Beginning	\$ 148,655	\$ 148,655	\$ -	
Fund Balance - Ending	\$ 148,656	\$ 148,656	\$ -	

Prepared by:

JPWARD and Associates, LLC

**Artisan Lakes East Community Development District
Capital Projects Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2021**

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	-	-	\$ -	N/A
Interest Income				
Construction Account	49	49	\$ -	N/A
Cost of Issuance	0	0	\$ -	N/A
Debt Proceeds	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	\$ -	N/A
Total Revenue and Other Sources:	<u>\$ 49</u>	<u>\$ 49</u>	<u>\$ -</u>	<u>N/A</u>
Expenditures and Other Uses				
Executive				
Professional Management	\$ -	\$ -	\$ -	N/A
Other Contractual Services				
Trustee Services	\$ -	\$ -	\$ -	N/A
Printing & Binding	\$ -	\$ -	\$ -	N/A
Legal Services				
Legal - Series 2021 Bonds	\$ -	\$ -	\$ -	N/A
Other General Government Services				
Engineering Services	\$ -	\$ -	\$ -	N/A
Capital Outlay				
Construction - Capital Outlay	\$ -	\$ -	\$ -	N/A
Cost of Issuance				
Legal - Series 2021 Bonds	\$ -	\$ -	\$ -	N/A
Underwriter's Discount	\$ -	\$ -	\$ -	N/A
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	N/A
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Net Increase/ (Decrease) in Fund Balance	\$ 49	\$ 49	-	
Fund Balance - Beginning	<u>\$ 11,528,027</u>	<u>\$ 11,528,027</u>	<u>\$ -</u>	
Fund Balance - Ending	<u><u>\$ 11,528,076</u></u>	<u><u>\$ 11,528,076</u></u>	<u><u>\$ -</u></u>	

Prepared by:

JPWARD and Associates, LLC

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - NOVEMBER 2021

FISCAL YEAR 2022

PREPARED BY:

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

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Artisan Lakes East Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending November 30, 2021**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
Assets								
Cash and Investments								
General Fund - Invested Cash	\$ 55,136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,136
Debt Service Fund								
Interest Account								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Sinking Account								
Series 2018	-	0	-	-	-	-	-	0
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Reserve Account								
Series 2018	-	198,954	-	-	-	-	-	198,954
Series 2021-1	-	-	165,483	-	-	-	-	165,483
Series 2021-2	-	-	186,469	-	-	-	-	186,469
Revenue								
Series 2018	-	10,518	-	-	-	-	-	10,518
Series 2021-1	-	-	1	-	-	-	-	1
Prepayment Account								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Capitalized Interest Account								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	3	-	-	-	-	3
Series 2021-2	-	-	231,823	-	-	-	-	231,823
Construction Account	-	-	-	148,656	11,867,657	-	-	12,016,313
Cost of Issuance Account	-	-	-	-	-	-	-	-
Due from Other Funds								
General Fund	-	24,679	-	-	-	-	-	24,679
Debt Service Fund(s)	-	-	-	-	-	-	-	-

**Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending November 30, 2021**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
Accounts Receivable	-	-	-	-	-	-	-	
Assessments Receivable	-	-	-	-	-	-	-	
Amount Available in Debt Service Funds	-	-	-	-	-	234,151	234,151	
Amount to be Provided by Debt Service Funds	-	-	-	-	-	18,395,849	18,395,849	
Total Assets	<u>\$ 55,136</u>	<u>\$ 234,151</u>	<u>\$ 583,778</u>	<u>\$ 148,656</u>	<u>\$ 11,867,657</u>	<u>\$ 18,630,000</u>	<u>\$ 31,519,378</u>	

**Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending November 30, 2021**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
Liabilities								
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-							-
General Fund	-							-
Debt Service Fund(s)	24,679							24,679
Due to Developer	-							-
Unamortized Prem/Discount on Bonds	-				339,530			339,530
Bonds Payable								
Current Portion								
Series 2018						\$100,000		100,000
Series 2021						\$125,000		125,000
Long Term								
Series 2018						\$5,770,000		5,770,000
Series 2021						\$12,635,000		12,635,000
Total Liabilities	<u>\$ 24,679</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 339,530</u>	<u>\$ 18,630,000</u>		<u>\$ 18,994,209</u>
Fund Equity and Other Credits								
Investment in General Fixed Assets	-	-	-	-	-	-	-	-
Fund Balance								
Restricted								
Beginning: October 1, 2021 (Unaudited)	-	357,544	721,584	148,655	11,528,027	-		12,755,810
Results from Current Operations	-	(123,393)	(137,807)	1	99	-		(261,099)
Unassigned								
Beginning: October 1, 2021 (Unaudited)	39,098	-	-	-	-	-		39,098
Results from Current Operations	(8,641)	-	-	-	-	-		(8,641)
Total Fund Equity and Other Credits	<u>\$ 30,457</u>	<u>\$ 234,151</u>	<u>\$ 583,778</u>	<u>\$ 148,656</u>	<u>\$ 11,528,127</u>	<u>\$ -</u>		<u>\$ 12,525,168</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 55,136</u>	<u>\$ 234,151</u>	<u>\$ 583,778</u>	<u>\$ 148,656</u>	<u>\$ 11,867,657</u>	<u>\$ 18,630,000</u>		<u>\$ 31,519,378</u>

Artisan Lakes East Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2021

Description	October	November	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	401	5,523	5,925	95,585	6%
Special Assessments - Off-Roll	-	-	-	-	N/A
Miscellaneous Revenue					
Developer Contribution	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 401	\$ 5,523	\$ 5,925	\$ 95,585	6%
Expenditures and Other Uses					
Executive					
Professional Management	1,806	1,806	3,611	20,000	18%
Financial and Administrative					
Audit Services	-	-	-	5,200	0%
Accounting Services	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	1,000	0%
Other Contractual Services					
Legal Advertising	82	-	82	3,000	3%
Trustee Services	-	-	-	11,600	0%
Dissemination Agent Services	-	-	-	6,000	0%
Property Appraiser Fees	-	-	-	-	N/A
Bank Service Fees	53	22	75	360	21%
Communications & Freight Services					

Artisan Lakes East Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2021

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Postage, Freight & Messenger	43	-	43	750	6%
Computer Services - Website Development	-	-	-	2,000	0%
Insurance	5,570	-	5,570	5,800	96%
Printing & Binding		266	266	700	38%
Subscription & Memberships	175	-	175	175	100%
Legal Services					
Legal - General Counsel	-	358	358	7,500	5%
Legal - Series 2021 Bonds	-	-	-	-	N/A
Legal - Boundary Amendment	720	3,484	4,204	-	N/A
Other General Government Services					
Engineering Services	-	183	182.50	7,500	2%
Contingencies	-	-	-	14,000	0%
Capital Outlay	-	-	-	-	N/A
Reserves					
Operational Reserves (Future Years)			-	10,000	0%
Other Fees and Charges	-	-	-	-	N/A
Discounts/Collection Fees			-	-	
Sub-Total:	8,448	6,117	14,566	95,585	15%
Total Expenditures and Other Uses:	\$ 8,448	\$ 6,117	\$ 14,566	\$ 95,585	15%
Net Increase/ (Decrease) in Fund Balance	(8,047)	(594)	(8,641)	-	
Fund Balance - Beginning	39,098	31,051	39,098	-	
Fund Balance - Ending	\$ 31,051	\$ 30,457	30,457	\$ -	

Artisan Lakes East Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2021

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	-	-	N/A
Interest Income					
Interest Account	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	N/A
Reserve Account	1	1	2	-	N/A
Prepayment Account	-	-	-	-	N/A
Revenue Account	1	1	1	-	N/A
Capitalized Interest Account	-	-	-	-	N/A
Special Assessments - Prepayments					
Special Assessments - On Roll	1,672	23,007	24,679	398,031	6%
Special Assessments - Off Roll	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	N/A
Debt Proceeds					
Intragovernmental Transfer In	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,674	\$ 23,008	\$ 24,682	\$ 398,031	N/A
Expenditures and Other Uses					
Debt Service					
Principal Debt Service - Mandatory					
Series 2018	-	-	-	100,000	0%
Principal Debt Service - Early Redemptions					
Series 2018	-	-	-	-	N/A
Interest Expense					
Series 2018	-	148,075	148,075	296,150	50%
Due to Developer					
Operating Transfers Out (To Other Funds)	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 148,075	148,075	\$ 396,150	N/A
Net Increase/ (Decrease) in Fund Balance	1,674	(125,067)	(123,393)	1,881	
Fund Balance - Beginning	357,544	359,217	357,544	-	
Fund Balance - Ending	\$ 359,217	\$ 234,151	234,151	\$ 1,881	

Prepared by:

JPWARD and Associates, LLC

Artisan Lakes East Community Development District
Debt Service Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2021

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	-	-	N/A
Interest Income					
Interest Account	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	N/A
Reserve Account - Series 2021-1	1	1	1	-	N/A
Reserve Account - Series 2021-2	1	1	2	-	N/A
Prepayment Account	-	-	-	-	N/A
Revenue Account	-	-	-	-	N/A
Capitalized Interest Account - Series 2021-1	0	0	1	-	N/A
Capitalized Interest Account - Series 2021-2	1	1	3	-	N/A
Special Assessments - Prepayments					
Special Assessments - On Roll	-	-	-	-	N/A
Special Assessments - Off Roll	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	N/A
Debt Proceeds					
Intragovernmental Transfer In	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3	\$ 3	\$ 6	\$ -	N/A
Expenditures and Other Uses					
Debt Service					
Principal Debt Service - Mandatory					
Series 2021	-	-	-	-	N/A
Principal Debt Service - Early Redemptions					
Series 2021	-	-	-	-	N/A
Interest Expense					
Series 2021	-	137,813	137,813	-	N/A
Due to Developer					
	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)					
	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 137,813	137,813	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	3	(137,809)	(137,807)	-	
Fund Balance - Beginning	721,584	721,587	721,584	-	
Fund Balance - Ending	\$ 721,587	\$ 583,778	583,778	\$ -	

Prepared by:

JPWARD and Associates, LLC

**Artisan Lakes East Community Development District
Capital Projects Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2021**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	-	-	-	\$ -	N/A
Interest Income					
Construction Account	1	1	1	\$ -	N/A
Cost of Issuance	-	-	-	\$ -	N/A
Debt Proceeds	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	\$ 1	\$ 1	\$ 1	\$ -	N/A
Expenditures and Other Uses					
Executive					
Professional Management	\$ -	\$ -	\$ -	\$ -	N/A
Other Contractual Services					
Trustee Services	\$ -	\$ -	\$ -	\$ -	N/A
Printing & Binding	\$ -	\$ -	\$ -	\$ -	N/A
Legal Services					
Legal - Series 2018 Bonds	\$ -	\$ -	\$ -	\$ -	N/A
Other General Government Services					
Stormwater Mgmt-Construction	\$ -	\$ -	\$ -	\$ -	N/A
Capital Outlay					
Construction - Capital Outlay	\$ -	\$ -	\$ -	\$ -	N/A
Cost of Issuance					
Legal - Series 2018 Bonds	\$ -	\$ -	\$ -	\$ -	N/A
Underwriter's Discount	\$ -	\$ -	\$ -	\$ -	N/A
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 1	\$ 1	\$ 1	-	
Fund Balance - Beginning	\$ 148,655	\$ -	\$ 148,655	\$ -	
Fund Balance - Ending	\$ 1	\$ 1	\$ 148,656	\$ -	

Prepared by:

JPWARD and Associates, LLC

**Artisan Lakes East Community Development District
Capital Projects Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2021**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	-	-	-	\$ -	N/A
Interest Income					
Construction Account	49	50	99	\$ -	N/A
Cost of Issuance	0	-	0	\$ -	N/A
Debt Proceeds	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	<u>\$ 49</u>	<u>\$ 50</u>	<u>\$ 99</u>	<u>\$ -</u>	<u>N/A</u>
Expenditures and Other Uses					
Executive					
Professional Management	\$ -	\$ -	\$ -	\$ -	N/A
Other Contractual Services					
Trustee Services	\$ -	\$ -	\$ -	\$ -	N/A
Printing & Binding	\$ -	\$ -	\$ -	\$ -	N/A
Legal Services					
Legal - Series 2021 Bonds	\$ -	\$ -	\$ -	\$ -	N/A
Other General Government Services					
Engineering Services	\$ -	\$ -	\$ -	\$ -	N/A
Capital Outlay					
Construction - Capital Outlay	\$ -	\$ -	\$ -	\$ -	N/A
Cost of Issuance					
Legal - Series 2021 Bonds	\$ -	\$ -	\$ -	\$ -	N/A
Underwriter's Discount	\$ -	\$ -	\$ -	\$ -	N/A
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Net Increase/ (Decrease) in Fund Balance	\$ 49	\$ 50	\$ 99	-	-
Fund Balance - Beginning	<u>\$ 11,528,027</u>	<u>\$ 11,528,076</u>	<u>\$ 11,528,027</u>	<u>\$ -</u>	<u>-</u>
Fund Balance - Ending	<u><u>\$ 11,528,076</u></u>	<u><u>\$ 11,528,127</u></u>	<u><u>\$ 11,528,127</u></u>	<u><u>\$ -</u></u>	<u><u>-</u></u>

Prepared by:

JPWARD and Associates, LLC

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - DECEMBER 2021

FISCAL YEAR 2022

PREPARED BY:

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

T: 954-658-4900 E: JimWard@JPWardAssociates.com

Artisan Lakes East Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending December 31, 2021**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
Assets								
Cash and Investments								
General Fund - Invested Cash	\$ 100,048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,048
Debt Service Fund								
Interest Account								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Sinking Account								
Series 2018	-	0	-	-	-	-	-	0
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Reserve Account								
Series 2018	-	198,954	-	-	-	-	-	198,954
Series 2021-1	-	-	165,483	-	-	-	-	165,483
Series 2021-2	-	-	186,469	-	-	-	-	186,469
Revenue								
Series 2018	-	335,200	-	-	-	-	-	335,200
Series 2021-1	-	-	1	-	-	-	-	1
Prepayment Account								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Capitalized Interest Account								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	3	-	-	-	-	3
Series 2021-2	-	-	231,825	-	-	-	-	231,825
Construction Account	-	-	-	148,657	11,867,706	-	-	12,016,363
Cost of Issuance Account	-	-	-	-	-	-	-	-
Due from Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-

**Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending December 31, 2021**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
Accounts Receivable	-	-	-	-	-	-	-	
Assessments Receivable	-	-	-	-	-	-	-	
Amount Available in Debt Service Funds	-	-	-	-	-	534,154	534,154	
Amount to be Provided by Debt Service Funds	-	-	-	-	-	18,095,846	18,095,846	
Total Assets	<u>\$ 100,048</u>	<u>\$ 534,154</u>	<u>\$ 583,780</u>	<u>\$ 148,657</u>	<u>\$ 11,867,706</u>	<u>\$ 18,630,000</u>	<u>\$ 31,864,345</u>	

**Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending December 31, 2021**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
Liabilities								
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-							-
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Due to Developer	-	-	-					-
Unamortized Prem/Discount on Bonds	-	-	-		339,530			339,530
Bonds Payable								
Current Portion								
Series 2018						\$100,000		100,000
Series 2021						\$125,000		125,000
Long Term								
Series 2018						\$5,770,000		5,770,000
Series 2021						\$12,635,000		12,635,000
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 339,530</u>	<u>\$ 18,630,000</u>		<u>\$ 18,969,530</u>
Fund Equity and Other Credits								
Investment in General Fixed Assets	-	-	-	-	-	-	-	-
Fund Balance								
Restricted								
Beginning: October 1, 2021 (Unaudited)	-	357,544	721,584	148,655	11,528,027	-		12,755,810
Results from Current Operations	-	176,610	(137,804)	2	148	-		38,956
Unassigned								
Beginning: October 1, 2021 (Unaudited)	39,098	-	-	-	-	-		39,098
Results from Current Operations	60,951	-	-	-	-	-		60,951
Total Fund Equity and Other Credits	<u>\$ 100,048</u>	<u>\$ 534,154</u>	<u>\$ 583,780</u>	<u>\$ 148,657</u>	<u>\$ 11,528,176</u>	<u>\$ -</u>		<u>\$ 12,894,815</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 100,048</u>	<u>\$ 534,154</u>	<u>\$ 583,780</u>	<u>\$ 148,657</u>	<u>\$ 11,867,706</u>	<u>\$ 18,630,000</u>		<u>\$ 31,864,345</u>

Artisan Lakes East Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2021

Description	October	November	December	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	401	5,523	72,024	77,949	95,585	82%
Special Assessments - Off-Roll	-	-	-	-	-	N/A
Miscellaneous Revenue						
Developer Contribution	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 401	\$ 5,523	\$ 72,024	\$ 77,949	\$ 95,585	82%
Expenditures and Other Uses						
Executive						
Professional Management	1,806	1,806	1,806	5,417	20,000	27%
Financial and Administrative						
Audit Services	-	-	-	-	5,200	0%
Accounting Services	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	1,000	0%
Other Contractual Services						
Legal Advertising	82	-	-	82	3,000	3%
Trustee Services	-	-	-	-	11,600	0%
Dissemination Agent Services	-	-	-	-	6,000	0%
Property Appraiser Fees	-	-	-	-	-	N/A
Bank Service Fees	53	22	22	97	360	27%
Communications & Freight Services						

Artisan Lakes East Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2021

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Postage, Freight & Messenger	43	-	45	88	750	12%
Computer Services - Website Development	-	-	-	-	2,000	0%
Insurance	5,570	-	-	5,570	5,800	96%
Printing & Binding		266	194	460	700	66%
Subscription & Memberships	175	-	-	175	175	100%
Legal Services						
Legal - General Counsel	-	358	24	381	7,500	5%
Legal - Series 2021 Bonds	-	-	-	-	-	N/A
Legal - Boundary Amendment	720	3,484	58	4,262	-	N/A
Other General Government Services						
Engineering Services	-	183	285	467.50	7,500	6%
Contingencies	-	-	-	-	14,000	0%
Capital Outlay	-	-	-	-	-	N/A
Reserves						
Operational Reserves (Future Years)				-	10,000	0%
Other Fees and Charges	-	-	-	-	-	N/A
Discounts/Collection Fees				-	-	
Sub-Total:	8,448	6,117	2,433	16,999	95,585	18%
Total Expenditures and Other Uses:	\$ 8,448	\$ 6,117	\$ 2,433	\$ 16,999	\$ 95,585	18%
Net Increase/ (Decrease) in Fund Balance	(8,047)	(594)	69,592	60,951	-	
Fund Balance - Beginning	39,098	31,051	30,457	39,098	-	
Fund Balance - Ending	\$ 31,051	\$ 30,457	\$ 100,048	100,048	\$ -	

Artisan Lakes East Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2021

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	-	-	N/A
Interest Income						
Interest Account	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	N/A
Reserve Account	1	1	1	2	-	N/A
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	1	1	0	1	-	N/A
Capitalized Interest Account	-	-	-	-	-	N/A
Special Assessments - Prepayments						
Special Assessments - On Roll	1,672	23,007	300,002	324,682	398,031	82%
Special Assessments - Off Roll	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	N/A
Debt Proceeds						
Intragovernmental Transfer In	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,674	\$ 23,008	\$ 300,003	\$ 324,685	\$ 398,031	N/A
Expenditures and Other Uses						
Debt Service						
Principal Debt Service - Mandatory						
Series 2018	-	-	-	-	100,000	0%
Principal Debt Service - Early Redemptions						
Series 2018	-	-	-	-	-	N/A
Interest Expense						
Series 2018	-	148,075	-	148,075	296,150	50%
Due to Developer						
	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)						
	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 148,075	\$ -	148,075	\$ 396,150	N/A
Net Increase/ (Decrease) in Fund Balance	1,674	(125,067)	300,003	176,610	1,881	
Fund Balance - Beginning	357,544	359,217	234,151	357,544	-	
Fund Balance - Ending	\$ 359,217	\$ 234,151	\$ 534,154	534,154	\$ 1,881	

Prepared by:

JPWARD and Associates, LLC

Artisan Lakes East Community Development District
Debt Service Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2021

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	-	-	N/A
Interest Income						
Interest Account	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	N/A
Reserve Account - Series 2021-1	1	1	1	2	-	N/A
Reserve Account - Series 2021-2	1	1	1	2	-	N/A
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	-	-	-	-	-	N/A
Capitalized Interest Account - Series 2021-1	0	0	-	1	-	N/A
Capitalized Interest Account - Series 2021-2	1	1	1	4	-	N/A
Special Assessments - Prepayments						
Special Assessments - On Roll	-	-	-	-	-	N/A
Special Assessments - Off Roll	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	N/A
Debt Proceeds						
Intragovernmental Transfer In	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3	\$ 3	\$ 2	\$ 8	\$ -	N/A
Expenditures and Other Uses						
Debt Service						
Principal Debt Service - Mandatory						
Series 2021	-	-	-	-	-	N/A
Principal Debt Service - Early Redemptions						
Series 2021	-	-	-	-	-	N/A
Interest Expense						
Series 2021	-	137,813	-	137,813	-	N/A
Due to Developer						
	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)						
	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 137,813	\$ -	137,813	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	3	(137,809)	2	(137,804)	-	
Fund Balance - Beginning	721,584	721,587	583,778	721,584	-	
Fund Balance - Ending	\$ 721,587	\$ 583,778	\$ 583,780	583,780	\$ -	

Prepared by:

JPWARD and Associates, LLC

**Artisan Lakes East Community Development District
Capital Projects Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2021**

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	-	-	-	-	\$ -	N/A
Interest Income						
Construction Account	1	1	1	2	\$ -	N/A
Cost of Issuance	-	-	-	-	\$ -	N/A
Debt Proceeds						
	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)						
	-	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	\$ 1	\$ 1	\$ 1	\$ 2	\$ -	N/A
Expenditures and Other Uses						
Executive						
Professional Management	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Contractual Services						
Trustee Services	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Printing & Binding						
	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Legal Services						
Legal - Series 2018 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other General Government Services						
Stormwater Mgmt-Construction	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Capital Outlay						
Construction - Capital Outlay						
	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Cost of Issuance						
Legal - Series 2018 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Underwriter's Discount						
	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Operating Transfers Out (To Other Funds)						
	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 1	\$ 1	\$ 1	\$ 2	-	-
Fund Balance - Beginning	\$ 148,655	\$ -	\$ 1	\$ 148,655	-	-
Fund Balance - Ending	\$ 1	\$ 1	\$ 1	\$ 148,657	\$ -	-

Prepared by:

JPWARD and Associates, LLC

Artisan Lakes East Community Development District
Capital Projects Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2021

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	-	-	-	-	\$ -	N/A
Interest Income						
Construction Account	49	50	49	148	\$ -	N/A
Cost of Issuance	0	-	-	0	\$ -	N/A
Debt Proceeds	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	<u>\$ 49</u>	<u>\$ 50</u>	<u>\$ 49</u>	<u>\$ 148</u>	<u>\$ -</u>	<u>N/A</u>
Expenditures and Other Uses						
Executive						
Professional Management	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other Contractual Services						
Trustee Services	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Legal Services						
Legal - Series 2021 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Other General Government Services						
Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Capital Outlay						
Construction - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Cost of Issuance						
Legal - Series 2021 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Underwriter's Discount	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Net Increase/ (Decrease) in Fund Balance	\$ 49	\$ 50	\$ 49	\$ 148	-	-
Fund Balance - Beginning	<u>\$ 11,528,027</u>	<u>\$ 11,528,076</u>	<u>\$ 11,528,127</u>	<u>\$ 11,528,027</u>	<u>\$ -</u>	<u>-</u>
Fund Balance - Ending	<u><u>\$ 11,528,076</u></u>	<u><u>\$ 11,528,127</u></u>	<u><u>\$ 11,528,176</u></u>	<u><u>\$ 11,528,176</u></u>	<u><u>\$ -</u></u>	<u><u>-</u></u>

Prepared by:

JPWARD and Associates, LLC