

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT



MEETING AGENDA

MAY 1, 2025

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

April 24, 2025

Board of Supervisors

Artisan Lakes East Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Artisan Lakes East Community Development District will be held on **Thursday, May 1, 2025, 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/j.php?MTID=m95b433e9c3df5f9493b17b160ed488a0>

Access Code: **2341 416 4157**, Event password: **Jpward**

Or Phone: **408-418-9388**, access code **2341 416 4157**, password: **Jpward** to join the meeting.

The Public is provided two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.

Agenda

1. Call to order & roll call.
2. Notice of Advertisement of Public Hearings.
3. Consideration of Minutes:
 - I. February 2, 2025 – Regular Meeting Minutes.
4. **PUBLIC HEARINGS.**
 - a. **FISCAL YEAR 2026 BUDGET.**
 - I. Public Comment and Testimony.
 - II. Board Comment.
 - III. Consideration of **Resolution 2025-7**, a Resolution of the Board of Supervisors adopting the annual appropriation and budget for Fiscal Year 2026.

- b. FISCAL YEAR 2026 IMPOSING SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**
 - I. Public Comment and Testimony.
 - II. Board Comment.
 - III. Consideration of **Resolution 2025-8**, a Resolution of the Board of Supervisors imposing special assessments, certifying an assessment roll, providing a severability clause; providing for conflict and providing an effective date.
- 5. Consideration of **Resolution 2025-9**, a Resolution of the Board of Supervisors designating dates, time, and location for regular meeting of the Board of Supervisors for Fiscal Year 2026.
- 6. Staff Reports.
 - I. District Attorney.
 - II. District Engineer.
 - III. District Manager.
 - a) Supervisor of Elections Qualified Elector Report as of April 15, 2025.
 - b) Special District Reporting: Goals and Objectives for Fiscal Year 2026.
 - c) **Important Board Meeting Dates for Fiscal Year 2025.**
 - 1. June/July – Look for Commission on Ethics email (Form 1 Financial Disclosure).
 - c. Financial Statement for the period ending January 31, 2025 (unaudited).
 - d. Financial Statement for the period ending February 28, 2025 (unaudited).
 - e. Financial Statement for the period ending March 31, 2025 (unaudited).
- 7. Supervisor's Requests.
- 8. Public Comments.

The public comment period is for items not listed on the Agenda, and comments are limited to three (3) minutes per person and assignment of speaking time is not permitted; however, the Presiding Officer may extend or reduce the time for the public comment period consistent with Section 286.0114, Florida Statutes.

- 9. Adjournment.

Staff Review

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

The second order of business is the Notice of Advertisement of the Public Hearing.

The third order of business is the consideration of Minutes from the Artisan Lakes East Board of Supervisors Landowners Meeting and Regular Meeting held on February 2, 2025.

The fourth order of business are two (2) required Public Hearings to consider the adoption of the District's Fiscal Year 2026 Budget, Assessments, General Fund Special Assessment Methodology. The first Public Hearing deals with the adoption of the Fiscal Year 2026 Budget which includes the General Fund operations. In the way of background, the Board approved the Fiscal Year 2026 Budget at the February 2, 2025, meeting, solely for the purpose of permitting the District to move through the process towards this hearing to adopt the Budget and set the final assessment rates for the ensuing Fiscal Year. There have been no changes to the proposed budget after the proposed budget was approved by the Board. At the conclusion of the first Public Hearing related to the adoption of the Budget, I will ask the Board to consider the adoption of **Resolution 2025-7**, which is the resolution adopting the Fiscal Year 2026 Fiscal Budget.

This second Public Hearing is a consequence of the Budget Adoption process and sets in place the required documents that are all contained in the Fiscal Year 2026 Budget. **Resolution 2025-8** does essentially two (2) things: (I) first, it imposes the special assessments for the general fund; second, it arranges for the certification of an assessment roll by the Chairman or his designee, which in this case is the District Manager, to the Manatee County Tax Collector; (II) secondly, permits the District Manager to update the roll as it may be modified as limited by law subsequent to the adoption date of **Resolution 2025-8**.

At the conclusion of the second Public Hearing, I will ask the Board to consider the adoption of **Resolution 2025-8**, which is the resolution imposing special assessments, adopting an assessment roll, and approving the general fund special assessment methodology.

The fifth order of business is the consideration of **Resolution 2025-9**, a Resolution of the Board of Supervisors adopting setting the proposed meeting schedule for Fiscal Year 2026. As you may re-call, to the extent that the District has a regular meeting schedule the District is required to advertise this schedule (legal advertisement) on a periodic basis at the beginning of the Fiscal Year. The proposed meeting schedule is for the first Thursday of each month at **3:00 P.M. at the Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221**.

The Fiscal Year 2026 schedule is as follows:

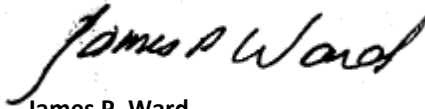
October 2, 2025	November 6, 2025
December 4, 2025	January 1, 2026 – No Meeting
February 5, 2026	March 5, 2026
April 2, 2026	May 7, 2026
June 4, 2026	July 2, 2026 – No Meeting
August 6, 2026	September 3, 2026

The sixth order of business are staff reports by the District Attorney, District Engineer, and the District Manager. The District Manager will report on the Fiscal Year 2025 meeting schedule, in addition to the Financial Statements (unaudited) for the period(s) ending January 31, 2025, February 28, 2025, and March 31, 2025.

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 by phoning (954) 658-4900.

Yours sincerely,

Artisan Lakes East Community Development District



James P. Ward
District Manager

The Fiscal Year 2025 meeting schedule is as follows:

June 5, 2025	March 6, 2025
September 4, 2025	August 7, 2025



The Beaufort Gazette
The Belleville News-Democrat
Bellingham Herald
Centre Daily Times
Sun Herald
Idaho Statesman
Bradenton Herald
The Charlotte Observer
The State
Ledger-Enquirer

Durham | The Herald-Sun
Fort Worth Star-Telegram
The Fresno Bee
The Island Packet
The Kansas City Star
Lexington Herald-Leader
The Telegraph - Macon
Merced Sun-Star
Miami Herald
El Nuevo Herald

The Modesto Bee
The Sun News - Myrtle Beach
Raleigh News & Observer
Rock Hill | The Herald
The Sacramento Bee
San Luis Obispo Tribune
Tacoma | The News Tribune
Tri-City Herald
The Wichita Eagle
The Olympian

AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Cols	Depth
13292	641805	Legal Display Ad-IPL02207430 - IPL0220743		3	102 L

Attention: James Ward

ARTISAN LAKES EAST CDD

2301 NE 37th Street,

FORT LAUDERDALE, FL 33308

coridissinger@jppwardassociates.com

Copy of ad content
is on the next page

THE STATE OF TEXAS COUNTY OF DALLAS

Before the undersigned authority personally appeared Mary Castro, who on oath says that he/she is Legal Advertising Representative of the The Bradenton Herald, a newspaper published in Manatee County, Florida, that the attached was published on the publicly accessible website of The Bradenton Herald or by print in the issues and dates listed below.

2 insertion(s) published on:
04/06/25, 04/13/25

THE STATE OF FLORIDA COUNTY OF MANATEE

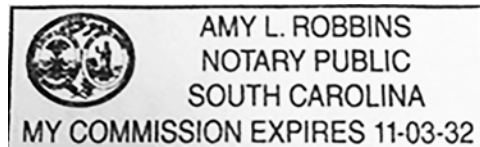
Affiant further says that The Bradenton Herald website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.'

Mary Castro

Sworn to and subscribed before me this 14th day of
April in the year of 2025

Amy Robbins

Notary Public in and for the state of South Carolina,
residing in Beaufort County



Extra charge for lost or duplicate affidavits.
Legal document please do not destroy!

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026 BUDGET; AND NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION AND LEVY OF MAINTENANCE AND OPERATION SPECIAL ASSESSMENTS; ADOPTION OF AN ASSESSMENT ROLL, AND THE USE OF THE UNIFORM COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The purpose of the first public hearing is to receive public comment and objections on the Fiscal Year 2026 Proposed Budget. The first public hearing is being conducted pursuant to Chapter 190, Florida Statutes. The purpose of the second public hearing is to consider the imposition of special assessments to fund the District's proposed operation and maintenance budget for Fiscal Year 2026 upon the lands located within the District, a depiction of which lands is shown below, and to consider the adoption of an assessment roll, for the uniform collection, and enforcement of the assessments. The second public hearing is being conducted pursuant to Florida law including Chapters 190 and 197, Florida Statutes. At the conclusion of the public hearings, the Board will, by resolution, adopt the budget and levy assessments to fund the operation and maintenance budget as finally approved by the Board.

The special assessments are annually recurring assessments and are in addition to previously levied capital debt assessments. The table below presents the proposed schedule of operation and maintenance assessments for Fiscal Year 2026. Amounts are preliminary and subject to change at the hearing and in any future year. The amounts are subject to early payment discount as afforded by the uniform collection law. Note that the operations and maintenance assessments stated below do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2026.

Per Unit	\$147.67
----------	----------

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

[illegible]

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026 BUDGET; AND NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION AND LEVY OF MAINTENANCE AND OPERATION SPECIAL ASSESSMENTS; ADOPTION OF AN ASSESSMENT ROLL, AND THE USE OF THE UNIFORM COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors for Artisan Lakes East Community Development District will hold two public hearings and a regular meeting on **May 1, 2025, at 3:30 p.m.** at the **Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221**. The meeting is being held for the necessary public purpose of considering such business as more fully identified in the meeting agenda, a copy of which will be posted on the District's website at www.ArtisanlakesEastcdd.org.

The purpose of the first public hearing is to receive public comment and objections on the Fiscal Year 2026 Proposed Budget. The first public hearing is being conducted pursuant to Chapter 190, Florida Statutes. The purpose of the second public hearing is to consider the imposition of special assessments to fund the District's proposed operation and maintenance budget for Fiscal Year 2026 upon the lands located within the District, a depiction of which lands is shown below, and to consider the adoption of an assessment roll, for the uniform collection, and enforcement of the assessments. The second public hearing is being conducted pursuant to Florida law including Chapters 190 and 197, Florida Statutes. At the conclusion of the public hearings, the Board will, by resolution, adopt the budget and levy assessments to fund the operation and maintenance budget as finally approved by the Board.

A regular board meeting of the District will also be held where the Board may consider any other business that may properly come before it.

A copy of the proposed budget, preliminary assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, Ph: (954) 658-4900, during normal business hours or on the District's web site www.ArtisanlakesEastcdd.org at least seven (7) days in advance of the meeting.

In addition, you may obtain a copy of the proposed budget on the District's website: www.ArtisanlakesEastcdd.org immediately.

The special assessments are annually recurring assessments and are in addition to previously levied capital debt assessments. The table below presents the proposed schedule of operation and maintenance assessments for Fiscal Year 2026. Amounts are preliminary and subject to change at the hearing and in any future year. The amounts are subject to early payment discount as afforded by the uniform collection law. Note that the operations and maintenance assessments stated below do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2026.

Fiscal Year 2026 Proposed Schedule of Assessments

Per Unit	\$147.67
----------	----------

The tax collector will collect the assessments pursuant to the uniform method. The District may choose to collect the assessments for developer owned land not pursuant to the uniform method.

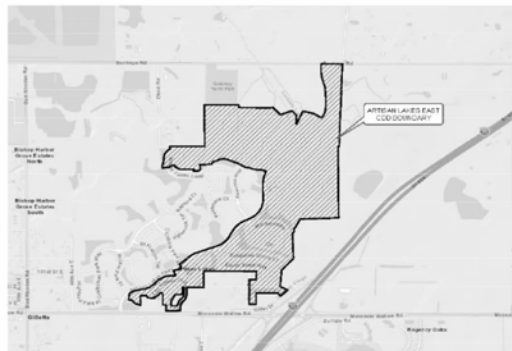
Failure to pay the assessments collected by the Tax Collector using the uniform method will cause a tax certificate to be issued against the property which may result in a tax deed and loss of title. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year's county tax bill. All affected property owners have the right to appear at the public hearings and the right to file written objections with the District within twenty (20) days of publication of this notice.

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

Any person requiring special accommodation at this meeting because of a disability or physical impairment should contact the District Office at (954) 658-4900 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please **contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice)**, for aid in contacting the District Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Artisan Lakes East Community Development District
James P. Ward, District Manager



1
2
3
4
5
6
7
8
9

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

10
11
12
13
14
15
16
17
18
19
20
21
22

The Regular Meeting of the Board of Supervisors of the Artisan Lakes East Community Development District was held on Thursday, February 6, 2025, at 3:30 P.M. at the Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221.

23
24
25
26
27
28
29

Present and constituting a quorum:

30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48

Tina Golub	Chairperson
Mike Piendel	Vice Chairperson
Matthew Sawyer	Assistant Secretary
Jim Schmidt	Assistant Secretary
Eric Singer	Assistant Secretary

Also present were:

James P. Ward	District Manager
Jere Earlywine	District Counsel
Victor Barbosa	District Engineer
Ben Steets	Grau and Associates

Audience:

All residents' 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

Mr. James Ward called the meeting to order at approximately 3:50 p.m. He called roll and all Members of the Board were present, constituting a quorum.

SECOND ORDER OF BUSINESS

Appointment

Appointment of Individual to fill the vacancy in Seat two (2) on the Board of Supervisors pursuant to Section 190.006(3)(b) Florida Statutes. If the Board appoints an individual to fill the seat, the following items will also be considered for the newly appointed member

I. Oath of Office

II. Guide to the Sunshine Amendment and Code of Ethics for Public Employees

III. Form 1 – Statement of Financial Interests

Mr. Ward stated the Board could appoint an individual to fill Seat 2 with a term expiring in November 2028. He asked if the Board had a candidate.

The Board discussed potential candidates.

On MOTION made by Eric Singer, seconded by Matt Sawyer, and with all in favor, Jim Schmidt was appointed to fill Seat 2.

Mr. Ward, as a notary public, administered the Oath of Office to Mr. Jim Schmidt. Mr. Schmidt signed the Oath and returned it to Mr. Ward for purposes of inclusion in the record. Mr. Ward reviewed the Sunshine Law, Code of Ethics, Form 1 and the ethics training requirements. He indicated any questions could be directed to himself (Jim Ward) or Mr. Greg Urbancic.

Discussion ensued regarding the ethics training requirement which was annual.

THIRD ORDER OF BUSINESS

Consideration of Resolution 2025-5

Consideration of Resolution 2025-5, a Resolution Re-Designating the Officers of the Artisan Lakes East Community Development District

Mr. Ward stated Tiny Golub served as Chairperson, Mike Piendel served as Vice Chair and the remaining Board Members served as Assistant Secretaries while he served as Secretary and Treasurer. He asked if the Board wished to add Mr. Schmidt and Mr. Singer as Assistant Secretaries.

The Board agreed to add Mr. Schmidt and Mr. Singer as Assistant Secretaries.

On MOTION made by Matt Sawyer, seconded by Mike Piendel, and with all in favor, Resolution 2025-5 was adopted, and the Chair was authorized to sign.

FOURTH ORDER OF BUSINESS

Consideration of Minutes

- I. November 7, 2024 – Landowners Meeting Minutes**
- II. November 7, 2024 – Regular Meeting Minutes**

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

On MOTION made by Mike Piendel, seconded by Matt Sawyer, and with all in favor, the November 7, 2024 Landowners Meeting Minutes and November 7, 2024 Regular Meeting Minutes were approved.

FIFTH ORDER OF BUSINESS

Consideration of Audited Financial Statements

Consideration and Acceptance of the Audited Financial Statements for the Fiscal Year 2024, which ended September 30,2024

Mr. Ward explained the District was required to have an audit performed annually. He introduced Ben Steets with Grau and Associates.

Mr. Ben Steets with Grau and Associates indicated the auditor's opinion was clean, which meant Grau and Associates believed the financial statements were fairly presented in accordance with generally accepted accounting principles (GAP) in the United States of America. He stated pages 3 through 6 were the Management's Discussion and Analysis which provided an overview summary of the financial position and activities of the District. He indicated pages 7 through 12 were the basic financial statements including the governmental wide financial statements and the fund level balance sheet (income statement). He stated pages 13 through 21 were the notes to the financial statements, most of which were fairly standard notes and common across Community Development Districts. He stated page 19, note 5, showed the District's capital assets. He stated note 6 showed long term liabilities which were the series 2018 and series 2021 bonds. He indicated page 22 was a schedule comparing the general fund actual activity to the budget. He indicated page 24 included information required by the State of Florida. He stated page 25 through 27 was the report on internal controls over financial reporting. He stated the District was in compliance with all statutes which were relevant. He reported pages 28 and 29 contained the Management Letter. He stated there were no findings and no recommendations; this was a clean audit with a clean opinion. He asked if there were any questions.

Mr. Ward asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Mike Piendel, seconded by Matt Sawyer, and with all in favor, the Audited Financial Statements for the Fiscal Year 2024, which ended September 30,2024 were accepted into the record.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2025-6

Consideration of Resolution 2025-6, a Resolution of the Board of Supervisors Approving the Proposed Fiscal Year 2025 Budget and setting the Public Hearing for Thursday, May 1, 2025, at 3:30 P.M. at the Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221

Mr. Ward explained this resolution would start the budget process for Fiscal Year 2026 and set the public hearing for May 1, 2025. He stated the budget remained consistent with an assessment rate of \$147.67; it was \$140.84 in the current year. He stated the capital assessments for the debt service funds remained consistent annually. He indicated at the public hearing the budget would be adopted, and the assessment rate would be set in place. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Matt Sawyer, seconded by Tina Golub, and with all in favor, Resolution 2025-6 was adopted, and the Chair was authorized to sign.

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

No report.

II. District Engineer

No report.

III. District Manager**a) Important Board Meeting Dates for Fiscal Year 2025**

1. May 1, 2025 – Public Hearings: adopting proposed Fiscal Year 2026 Budget

b) Financial Statement for period ending October 31, 2024 (unaudited)**c) Financial Statement for period ending November 30, 2024 (unaudited)****d) Financial Statement for period ending December 31, 2024 (unaudited)**

No report.

NINTH ORDER OF BUSINESS**Supervisor's Requests**

Mr. Ward asked if there were any Supervisor's requests; there were none.

TENTH ORDER OF BUSINESS**Public Comments**

Public Comments - The public comment period is for items not listed on the Agenda, and comments are limited to three (3) minutes per person and assignment of speaking time is not permitted; however, the Presiding Officer may extend or reduce the time for the public comment period consistent with Section 286.0114, Florida Statutes

Mr. Ward asked if there were any public comments; there were none.

ELEVENTH ORDER OF BUSINESS**Adjournment**

Mr. Ward adjourned the Meeting at approximately 4:03 p.m.

On MOTION made by Matt Sawyer, seconded by Mike Piendel, and with all in favor, the meeting was adjourned.

Artisan Lakes East Community Development District

James P. Ward, Secretary

Tina Golub, Chairperson

RESOLUTION 2025-7

THE ANNUAL APPROPRIATION RESOLUTION OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR 2026 BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026.

RECITALS

WHEREAS, the District Manager has, submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Artisan Lakes East Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget (the "Proposed Budget"), the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, the Board set May 1, 2025, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1st of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

SECTION 1. BUDGET.

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, hereby approves the Proposed Budget, subject to certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager's Proposed Budget as amended, attached hereto as Exhibit "A," as amended is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted

RESOLUTION 2025-7

THE ANNUAL APPROPRIATION RESOLUTION OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR 2026 BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026.

budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures and/or revised projections.

- c. That the adopted budget, as amended, shall be maintained by the District Manager and identified as "The Budget for Artisan Lakes East Community Development District for the Fiscal Year Ending September 30, 2026," as adopted by the Board of Supervisors on May 1, 2025.

SECTION 2. APPROPRIATIONS. There is hereby appropriated out of the revenues of the Artisan Lakes East Community Development District, for the fiscal year beginning October 1, 2025, and ending September 30, 2026, the sum of **\$1,372,053.00** to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ 155,792.00
DEBT SERVICE FUND SERIES 2018	\$ 440,084.00
<u>DEBT SERVICE FUND SERIES 2021</u>	<u>\$ 776,177.00</u>
TOTAL ALL FUNDS	\$ 1,372,053.00

SECTION 3. SUPPLEMENTAL APPROPRIATIONS. Pursuant to Section 189.016, *Florida Statutes*, the District at any time or within 60 days following the end of the Fiscal Year 2025/2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by the Board approving the expenditure.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation within a fund so long as it does not exceed \$15,000 previously approved transfers included, to the original budget appropriation for the receiving program.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida Law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

RESOLUTION 2025-7

THE ANNUAL APPROPRIATION RESOLUTION OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR 2026 BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026.

SECTION 5. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 6. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Artisan Lakes East Community Development District.

PASSED AND ADOPTED by the Board of Supervisors of the Artisan Lakes East Community Development District, Manatee County, Florida, this 1st day of May 2025.

ATTEST:

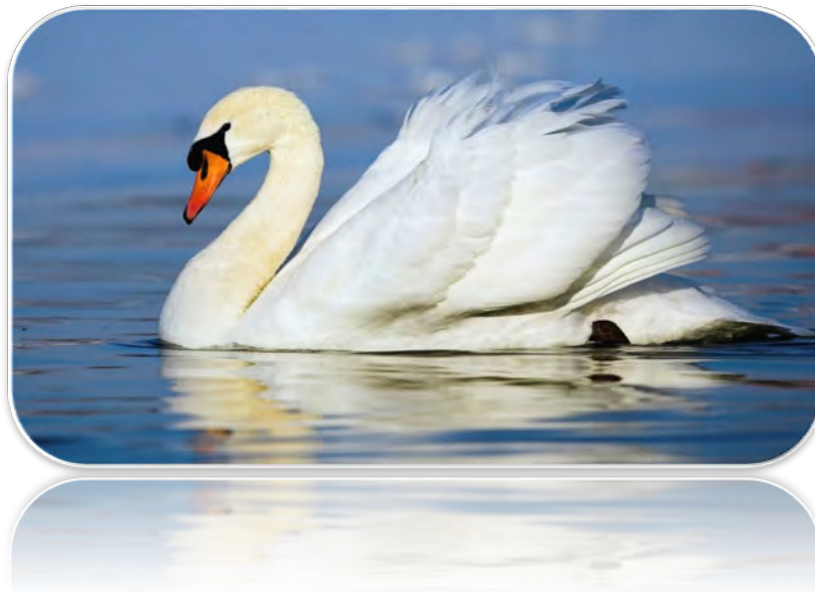
**ARTISAN LAKES EAST COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Tina Golub, Chairperson

Exhibit A: Fiscal Year 2026 Proposed Budget, as amended

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2026

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 2026

Description	Fiscal Year 2025 Budget	Actual at 01/26/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget	Notes
Revenues and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	
Assessment Revenue					
Assessments - On-Roll	\$ 148,589	\$ 132,463	\$ 148,589	\$ 155,792	Assessments from Property Owners
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	
Contributions - Private Sources					
Taylor Morrison	\$ -	\$ -		\$ -	
Total Revenue & Other Sources	\$ 148,589	\$ 132,463	\$ 148,589	\$ 155,792	
Appropriations					
Legislative					
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	Statutory Required Fees (Waived by TM Board)
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	FICA (if applicable)
Executive					
Professional - Management	\$ 25,000	\$ 8,333	\$ 25,000	\$ 31,500	District Manager
Financial and Administrative					
Audit Services	\$ 5,500	\$ 4,800	\$ 4,800	\$ 4,900	Statutory required audit - Yearly
Accounting Services	\$ 4,000	\$ 1,333	\$ 4,000	\$ 6,500	
Assessment Roll Preparation	\$ 6,000	\$ 2,000	\$ 6,000	\$ 6,500	
Arbitrage Rebate Fees	\$ 1,500	\$ -	\$ 1,000	\$ 1,000	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds
Other Contractual Services					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	Transcription of Board Meetings
Legal Advertising	\$ 1,000	\$ 273	\$ 800	\$ 1,000	Statutory Required Legal Advertising
Trustee Services	\$ 8,385	\$ 4,246	\$ 8,385	\$ 8,385	Trust Fees for Bonds
Dissemination Agent Services	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	Required Reporting for Bonds
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	Fees to place assessments on tax bills
Bank Service Fees	\$ 300	\$ -	\$ 250	\$ 250	Bank Fee - Governmental Accounts
Travel and Per Diem	\$ -	\$ -	\$ -	\$ -	
Communications and Freight Services					
Telephone	\$ -	\$ -	\$ -	\$ -	
Postage, Freight & Messenger	\$ 100	\$ -	\$ 100	\$ 100	Agenda Mailings and other Misc Mailings
Rentals and Leases					
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	
Computer Services (Web Site)	\$ 600	\$ 300	\$ 1,800	\$ 2,400	Statutory Maintenance of District Web Site
Insurance	\$ 7,628	\$ 6,477	\$ 6,477	\$ 7,177	General Liability and D&O Liability Insurance
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
Printing and Binding	\$ 1,700	\$ -	\$ 1,000	\$ 1,000	Agenda books and copies
Office Supplies	\$ -	\$ -	\$ -	\$ -	
Legal Services					
General Counsel	\$ 12,800	\$ 1,091	\$ 11,000	\$ 11,000	District Attorney
Boundary Amendment	\$ -	\$ -	\$ -	\$ -	
Other General Government Services					
Engineering Services	\$ 7,500	\$ 113	\$ 6,600	\$ 7,000	District Engineer
Contingencies	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	
Reserves					
Extraordinary Capital/Operations	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures and to create a stable fund for Hurricane Cleanup/Restoration.

**Artisan Lakes East Community Development District
General Fund - Budget
Fiscal Year 2026**

Description	Fiscal Year 2025 Budget	Actual at 01/26/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget	Notes
Other Fees and Charges					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 10,401	\$ -	\$ 10,401	\$ 10,905	Discount is 4% for November payment, plus TC/PA charge of 3% for fees to include assessment on Tax Bills
Total Appropriations	\$ 148,589	\$ 29,141	\$ 143,788	\$ 155,792	
Fund Balances:					
Change from Current Year Operations	\$ -	\$ 103,322	\$ 4,801	\$ -	Cash Over (Short) at Fiscal Year End
Fund Balance - Beginning	\$ 86,131		\$ 86,131	\$ 140,932	
Current Year Reserve Allocation	\$ 50,000		\$ 50,000	\$ 50,000	Budgeted Funds for Long Term Capital Planning
Total Fund Balance	\$ 136,131		\$ 140,932	\$ 190,932	Total Cash Position
Fund Balance - Allocations					
Extraordinary Capital/Operations	\$ 98,983		\$ 104,985	\$ 162,370	Long Term Capital Planning - Balance of Funds
Operations Reserve	\$ 37,147		\$ 35,947	\$ 28,562	Required to meet Cash Needs until Assessment Rec'd.
	\$ 136,131		\$ 140,932	\$ 190,932	
Assessment Rate	\$ 140.84			\$ 147.67	Year of Year Assessment Rate
Units Subject to Assessment	1055			1055	Anticipated Number of Units to be Built
Adopted Cap Rate	\$ 148.47			\$ 148.47	Mailed Notice Req'd if Cap Rate Exceeded

TOTAL UNITS AND TYPES OF UNITS - FY 2026 BUDGET

Type of Unit	2018	2021 - Eaves		Total
		Bend	Heritage Park	
Single Family 30' - 39'	0	0	0	0
Single Family 40' - 49'	198	158	48	404
Single Family 50' - 59'	130	123	96	349
Single Family 60' - 69'	94	70	138	302
Single Family 70' and up	0	0	0	0
Total Units	422	351	282	1055

Chart provides the current unit counts based on recorded plats and anticipated units provided by Developer.

Artisan Lakes East Community Development District
Debt Service Fund - Series 2018 Bonds - Budget
Fiscal Year 2026

Description	Fiscal Year 2025 Budget	Actual at 01/26/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ 2,500	\$ 1,919	\$ 5,758	\$ 5,470
Reserve Account	\$ 4,300	\$ 3,106	\$ 9,318	\$ 8,852
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 425,762	\$ 381,917	\$ 425,762	\$ 425,762
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Contributions - Private Sources				
Taylor Morrison	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 432,562	\$ 386,942	\$ 440,838	\$ 440,084
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ 115,000	\$ -	\$ 115,000	\$ 120,000
Principal Debt Service - Early Redemptions				
Interest Expense	\$ 282,920	\$ 141,460	\$ 282,920	\$ 277,688
Other Fees and Charges				
Discounts for Early Payment	\$ 27,854	\$ -	\$ 27,854	\$ 27,838
Operating Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses	\$ 425,774	\$ 141,460	\$ 425,774	\$ 425,526
Net Increase/(Decrease) in Fund Balance	\$ 6,788	\$ 245,482	\$ 15,064	\$ 14,559
Fund Balance - Beginning	\$ 381,371	\$ 381,371	\$ 381,371	\$ 396,435
Fund Balance - Ending	\$ 388,159	\$ 626,854	\$ 396,435	\$ 410,994

Restricted Fund Balance:

Reserve Account Requirement	\$ 198,954
Restricted for November 1, 2026 Interest Payment	\$ 136,114
Total - Restricted Fund Balance:	\$ 335,068

Description of Product	Number of Units	Rate	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	Bond Balance
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		\$ 5,965,000
11/1/2020				\$ 150,070.00	\$ 397,135	
5/1/2021		\$ 95,000	4.20%	\$ 150,070.00		\$ 5,870,000
11/1/2021				\$ 148,075.00	\$ 393,145	
5/1/2022		\$ 100,000	4.20%	\$ 148,075.00		\$ 5,770,000
11/1/2022				\$ 145,975.00	\$ 394,050	
5/1/2023		\$ 105,000	4.20%	\$ 145,975.00		\$ 5,665,000
11/1/2023				\$ 143,770.00	\$ 394,745	
5/1/2024		\$ 110,000	4.20%	\$ 143,770.00		\$ 5,555,000
11/1/2024				\$ 141,460.00	\$ 395,230	
5/1/2025		\$ 115,000	4.55%	\$ 141,460.00		\$ 5,440,000
11/1/2025				\$ 138,843.75	\$ 395,304	
5/1/2026		\$ 120,000	4.55%	\$ 138,843.75		\$ 5,320,000
11/1/2026				\$ 136,113.75	\$ 394,958	
5/1/2027		\$ 125,000	4.55%	\$ 136,113.75		\$ 5,195,000
11/1/2027				\$ 133,270.00	\$ 394,384	
5/1/2028		\$ 130,000	4.55%	\$ 133,270.00		\$ 5,065,000
11/1/2028				\$ 130,312.50	\$ 393,583	
5/1/2029		\$ 140,000	4.55%	\$ 130,312.50		\$ 4,925,000
11/1/2029				\$ 127,127.50	\$ 397,440	
5/1/2030		\$ 145,000	5.10%	\$ 127,127.50		\$ 4,780,000
11/1/2030				\$ 123,430.00	\$ 395,558	
5/1/2031		\$ 155,000	5.10%	\$ 123,430.00		\$ 4,625,000
11/1/2031				\$ 119,477.50	\$ 397,908	
5/1/2032		\$ 160,000	5.10%	\$ 119,477.50		\$ 4,465,000
11/1/2032				\$ 115,397.50	\$ 394,875	
5/1/2033		\$ 170,000	5.10%	\$ 115,397.50		\$ 4,295,000
11/1/2033				\$ 111,062.50	\$ 396,460	
5/1/2034		\$ 180,000	5.10%	\$ 111,062.50		\$ 4,115,000
11/1/2034				\$ 106,472.50	\$ 397,535	
5/1/2035		\$ 185,000	5.10%	\$ 106,472.50		\$ 3,930,000
11/1/2035				\$ 101,755.00	\$ 393,228	
5/1/2036		\$ 195,000	5.10%	\$ 101,755.00		\$ 3,735,000
11/1/2036				\$ 96,782.50	\$ 393,538	
5/1/2037		\$ 205,000	5.10%	\$ 96,782.50		\$ 3,530,000
11/1/2037				\$ 91,555.00	\$ 393,338	
5/1/2038		\$ 220,000	5.10%	\$ 91,555.00		\$ 3,310,000
11/1/2038				\$ 85,945.00	\$ 397,500	
5/1/2039		\$ 230,000	5.10%	\$ 85,945.00		\$ 3,080,000
11/1/2039				\$ 80,080.00	\$ 346,025	
5/1/2040		\$ 240,000	5.20%	\$ 80,080.00		\$ 2,840,000
11/1/2040				\$ 73,840.00	\$ 393,920	
5/1/2041		\$ 255,000	5.20%	\$ 73,840.00		\$ 2,585,000
11/1/2041				\$ 67,210.00	\$ 396,050	
5/1/2042		\$ 270,000	5.20%	\$ 67,210.00		\$ 2,315,000

**Artisan Lakes East Community Development District
Debt Service Fund - Series 2018**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
11/1/2042				\$ 60,190.00	\$ 127,400	
5/1/2043		\$ 280,000	5.20%	\$ 60,190.00		\$ 2,035,000
11/1/2043				\$ 52,910.00	\$ 393,100	
5/1/2044		\$ 295,000	5.20%	\$ 52,910.00		\$ 1,740,000
11/1/2044				\$ 45,240.00	\$ 393,150	
5/1/2045		\$ 315,000	5.20%	\$ 45,240.00		\$ 1,425,000
11/1/2045				\$ 37,050.00	\$ 397,290	
5/1/2046		\$ 330,000	5.20%	\$ 37,050.00		\$ 1,095,000
11/1/2046				\$ 28,470.00	\$ 395,520	
5/1/2047		\$ 345,000	5.20%	\$ 28,470.00		\$ 750,000
11/1/2047				\$ 19,500.00	\$ 392,970	
5/1/2048		\$ 365,000	5.20%	\$ 19,500.00		\$ 385,000
11/1/2048				\$ 10,010.00	\$ 394,510	
5/1/2049		\$ 385,000	5.20%	\$ 10,010.00		\$ -

Artisan Lakes East Community Development District
Debt Service Fund - Series 2021 Bonds - Budget
Fiscal Year 2026

Description	Fiscal Year 2025 Budget	Actual at 01/26/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget
Revenues and Other Sources				
Carryforward (Capitalized Interest)	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ 6,000	\$ 2,583	\$ 7,749	\$ 7,361
Reserve Account	\$ 16,000	\$ 5,488	\$ 16,463	\$ 15,640
Interest Account		\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 753,176	\$ 675,764	\$ 753,176	\$ 753,176
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Debt Proceeds				
Series 2018 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 775,176	\$ 683,834	\$ 777,388	\$ 776,177
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2021-1 Eaves Bend	\$ 135,000	\$ -	\$ 135,000	\$ 140,000
Series 2021-2 Heritage Park	\$ 145,000	\$ -	\$ 145,000	\$ 150,000
Principal Debt Service - Early Redemptions	\$ -	\$ -	\$ -	\$ -
Interest Expense				
Series 2021-1 Eaves Bend	\$ 194,413	\$ 97,206	\$ 194,413	\$ 191,308
Series 2021-2 Heritage Park	\$ 225,260	\$ 112,630	\$ 225,260	\$ 221,925
Other Fees and Charges				
Discounts for Early Payment	\$ 49,273	\$ -	\$ 49,273	\$ 49,273
Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses	\$ 748,946	\$ 209,836	\$ 748,946	\$ 752,506
Net Increase/(Decrease) in Fund Balance	\$ 26,230	\$ 473,998	\$ 28,442	\$ 23,671
Fund Balance - Beginning	\$ 603,672	\$ 603,672	\$ 603,672	\$ 632,113
Fund Balance - Ending	\$ 629,902	\$ 1,077,670	\$ 632,113	\$ 655,785
Restricted Fund Balance:				
Reserve Account Requirement			\$ 351,951	
Restricted for November 1, 2026 Interest Payment				
Series 2021-1 Eaves Bend			\$ 94,044	
Series 2021-2 Heritage Park			\$ 109,238	
Total - Restricted Fund Balance:			\$ 555,233	

Artisan Lakes East Community Development District
Debt Service Fund - Series 2021 Bonds - Budget
Fiscal Year 2026

Description	Fiscal Year 2025 Budget	Actual at 01/26/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget
	Eaves Bend		Heritage Park	
Assessment Rates	FY 2025	FY 2026	FY 2025	FY 2026
Single Family 40' - 49'	\$850.26	\$850.26	\$1,064.12	\$1,064.12
Single Family 50' - 59'	\$1,062.82	\$1,062.82	\$ 1,330.14	\$1,330.14
Single Family 60' - 69'	\$1,275.39	\$1,275.39	\$ 1,596.17	\$1,596.17

**Artisan Lakes East Community Development District
Debt Service Fund - Series 2021-1 Bonds - Eaves Bend**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
Par Amount Issued:		\$ 6,015,000	Varies			
7/7/2021						
11/1/2021				\$ 64,404.46	\$ 64,404	\$ 6,015,000
5/1/2022		\$ 125,000	2.300%	\$ 101,691.25		\$ 5,890,000
11/1/2022				\$ 100,253.75	\$ 291,096	\$ 5,890,000
5/1/2023		\$ 130,000	2.300%	\$ 100,253.75		\$ 5,760,000
11/1/2023				\$ 98,758.75	\$ 330,508	\$ 5,760,000
5/1/2024		\$ 135,000	2.300%	\$ 98,758.75		\$ 5,625,000
11/1/2024				\$ 97,206.25	\$ 332,518	\$ 5,625,000
5/1/2025		\$ 135,000	2.300%	\$ 97,206.25		\$ 5,490,000
11/1/2025				\$ 95,653.75	\$ 329,413	\$ 5,490,000
5/1/2026		\$ 140,000	2.300%	\$ 95,653.75		\$ 5,350,000
11/1/2026				\$ 94,043.75	\$ 331,308	\$ 5,350,000
5/1/2027		\$ 140,000	2.750%	\$ 94,043.75		\$ 5,210,000
11/1/2027				\$ 92,118.75	\$ 328,088	\$ 5,210,000
5/1/2028		\$ 145,000	2.750%	\$ 92,118.75		\$ 5,065,000
11/1/2028				\$ 90,125.00	\$ 329,238	\$ 5,065,000
5/1/2029		\$ 150,000	2.750%	\$ 90,125.00		\$ 4,915,000
11/1/2029				\$ 88,062.50	\$ 330,250	\$ 4,915,000
5/1/2030		\$ 155,000	2.750%	\$ 88,062.50		\$ 4,760,000
11/1/2030				\$ 85,931.25	\$ 331,125	\$ 4,760,000
5/1/2031		\$ 160,000	2.750%	\$ 85,931.25		\$ 4,600,000
11/1/2031				\$ 83,731.25	\$ 331,863	\$ 4,600,000
5/1/2032		\$ 165,000	3.125%	\$ 83,731.25		\$ 4,435,000
11/1/2032				\$ 81,153.13	\$ 332,463	\$ 4,435,000
5/1/2033		\$ 170,000	3.125%	\$ 81,153.13		\$ 4,265,000
11/1/2033				\$ 78,496.88	\$ 332,306	\$ 4,265,000
5/1/2034		\$ 175,000	3.125%	\$ 78,496.88		\$ 4,090,000
11/1/2034				\$ 75,762.50	\$ 331,994	\$ 4,090,000
5/1/2035		\$ 180,000	3.125%	\$ 75,762.50		\$ 3,910,000
11/1/2035				\$ 72,950.00	\$ 331,525	\$ 3,910,000
5/1/2036		\$ 185,000	3.125%	\$ 72,950.00		\$ 3,725,000
11/1/2036				\$ 70,059.38	\$ 330,900	\$ 3,725,000
5/1/2037		\$ 190,000	3.125%	\$ 70,059.38		\$ 3,535,000
11/1/2037				\$ 67,090.63	\$ 330,119	\$ 3,535,000
5/1/2038		\$ 195,000	3.125%	\$ 67,090.63		\$ 3,340,000
11/1/2038				\$ 64,043.75	\$ 329,181	\$ 3,340,000
5/1/2039		\$ 205,000	3.125%	\$ 64,043.75		\$ 3,135,000
11/1/2039				\$ 60,840.63	\$ 333,088	\$ 3,135,000
5/1/2040		\$ 210,000	3.125%	\$ 60,840.63		\$ 2,925,000
11/1/2040				\$ 57,559.38	\$ 331,681	\$ 2,925,000
5/1/2041		\$ 215,000	3.125%	\$ 57,559.38		\$ 2,710,000
11/1/2041				\$ 54,200.00	\$ 330,119	\$ 2,710,000
5/1/2042		\$ 225,000	4.000%	\$ 54,200.00		\$ 2,485,000
11/1/2042				\$ 49,700.00	\$ 333,400	\$ 2,485,000
5/1/2043		\$ 235,000	4.000%	\$ 49,700.00		\$ 2,250,000
11/1/2043				\$ 45,000.00	\$ 334,400	\$ 2,250,000
5/1/2044		\$ 245,000	4.000%	\$ 45,000.00		\$ 2,005,000
11/1/2044				\$ 40,100.00	\$ 85,100	\$ 2,005,000
5/1/2045		\$ 255,000	4.000%	\$ 40,100.00		\$ 1,750,000
11/1/2045				\$ 35,000.00	\$ 335,200	\$ 1,750,000

**Artisan Lakes East Community Development District
Debt Service Fund - Series 2021-1 Bonds - Eaves Bend**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
5/1/2046		\$ 265,000	4.000%	\$ 35,000.00		\$ 1,485,000
11/1/2046				\$ 29,700.00	\$ 335,000	\$ 1,485,000
5/1/2047		\$ 275,000	4.000%	\$ 29,700.00		\$ 1,210,000
11/1/2047				\$ 24,200.00	\$ 334,400	\$ 1,210,000
5/1/2048		\$ 285,000	4.000%	\$ 24,200.00		\$ 925,000
11/1/2048				\$ 18,500.00	\$ 333,400	\$ 925,000
5/1/2049		\$ 295,000	4.000%	\$ 18,500.00		\$ 630,000
11/1/2049				\$ 12,600.00	\$ 332,000	\$ 630,000
5/1/2050		\$ 310,000	4.000%	\$ 12,600.00		\$ 320,000
11/1/2050				\$ 6,400.00	\$ 335,200	\$ 320,000
5/1/2051		\$ 320,000	4.000%	\$ 6,400.00		\$ -
11/1/2051				\$ 6,400.00		

**Artisan Lakes Community Development District
Debt Service Fund - Series 2021-1 Bonds - Heritage Park**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
Par Amount Issued:		\$ 6,745,000	Varies			
7/7/2021						
11/1/2021				\$ 73,408.08	\$ 73,408	\$ 6,745,000
5/1/2022				\$ 115,907.50		\$ 6,745,000
11/1/2022				\$ 115,907.50	\$ 189,316	\$ 6,745,000
5/1/2023	\$ 140,000	2.300%		\$ 115,907.50		\$ 6,605,000
11/1/2023				\$ 114,297.50	\$ 371,815	\$ 6,605,000
5/1/2024	\$ 145,000	2.300%		\$ 114,297.50		\$ 6,460,000
11/1/2024				\$ 112,630.00	\$ 373,595	\$ 6,460,000
5/1/2025	\$ 145,000	2.300%		\$ 112,630.00		\$ 6,315,000
11/1/2025				\$ 110,962.50	\$ 370,260	\$ 6,315,000
5/1/2026	\$ 150,000	2.300%		\$ 110,962.50		\$ 6,165,000
11/1/2026				\$ 109,237.50	\$ 371,925	\$ 6,165,000
5/1/2027	\$ 155,000	2.750%		\$ 109,237.50		\$ 6,010,000
11/1/2027				\$ 107,106.25	\$ 373,475	\$ 6,010,000
5/1/2028	\$ 160,000	2.750%		\$ 107,106.25		\$ 5,850,000
11/1/2028				\$ 104,906.25	\$ 374,213	\$ 5,850,000
5/1/2029	\$ 165,000	2.750%		\$ 104,906.25		\$ 5,685,000
11/1/2029				\$ 102,637.50	\$ 374,813	\$ 5,685,000
5/1/2030	\$ 165,000	2.750%		\$ 102,637.50		\$ 5,520,000
11/1/2030				\$ 100,368.75	\$ 370,275	\$ 5,520,000
5/1/2031	\$ 170,000	2.750%		\$ 100,368.75		\$ 5,350,000
11/1/2031				\$ 98,031.25	\$ 370,738	\$ 5,350,000
5/1/2032	\$ 175,000	3.125%		\$ 98,031.25		\$ 5,175,000
11/1/2032				\$ 95,296.88	\$ 371,063	\$ 5,175,000
5/1/2033	\$ 185,000	3.125%		\$ 95,296.88		\$ 4,990,000
11/1/2033				\$ 92,406.25	\$ 375,594	\$ 4,990,000
5/1/2034	\$ 190,000	3.125%		\$ 92,406.25		\$ 4,800,000
11/1/2034				\$ 89,437.50	\$ 374,813	\$ 4,800,000
5/1/2035	\$ 195,000	3.125%		\$ 89,437.50		\$ 4,605,000
11/1/2035				\$ 86,390.63	\$ 373,875	\$ 4,605,000
5/1/2036	\$ 200,000	3.125%		\$ 86,390.63		\$ 4,405,000
11/1/2036				\$ 83,265.63	\$ 372,781	\$ 4,405,000
5/1/2037	\$ 205,000	3.125%		\$ 83,265.63		\$ 4,200,000
11/1/2037				\$ 80,062.50	\$ 371,531	\$ 4,200,000
5/1/2038	\$ 215,000	3.125%		\$ 80,062.50		\$ 3,985,000
11/1/2038				\$ 76,703.13	\$ 375,125	\$ 3,985,000
5/1/2039	\$ 220,000	3.125%		\$ 76,703.13		\$ 3,765,000
11/1/2039				\$ 73,265.63	\$ 373,406	\$ 3,765,000
5/1/2040	\$ 230,000	3.125%		\$ 73,265.63		\$ 3,535,000
11/1/2040				\$ 69,671.88	\$ 376,531	\$ 3,535,000
5/1/2041	\$ 235,000	3.125%		\$ 69,671.88		\$ 3,300,000
11/1/2041				\$ 66,000.00	\$ 374,344	\$ 3,300,000
5/1/2042	\$ 245,000	4.000%		\$ 66,000.00		\$ 3,055,000
11/1/2042				\$ 61,100.00	\$ 377,000	\$ 3,055,000
5/1/2043	\$ 255,000	4.000%		\$ 61,100.00		\$ 2,800,000
11/1/2043				\$ 56,000.00	\$ 377,200	\$ 2,800,000
5/1/2044	\$ 265,000	4.000%		\$ 56,000.00		\$ 2,535,000
11/1/2044				\$ 50,700.00	\$ 106,700	\$ 2,535,000
5/1/2045	\$ 275,000	4.000%		\$ 50,700.00		\$ 2,260,000
11/1/2045				\$ 45,200.00	\$ 376,400	\$ 2,260,000

Artisan Lakes Community Development District
Debt Service Fund - Series 2021-1 Bonds - Heritage Park

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
5/1/2046		\$ 285,000	4.000%	\$ 45,200.00		\$ 1,975,000
11/1/2046				\$ 39,500.00	\$ 375,400	\$ 1,975,000
5/1/2047		\$ 295,000	4.000%	\$ 39,500.00		\$ 1,680,000
11/1/2047				\$ 33,600.00	\$ 374,000	\$ 1,680,000
5/1/2048		\$ 310,000	4.000%	\$ 33,600.00		\$ 1,370,000
11/1/2048				\$ 27,400.00	\$ 377,200	\$ 1,370,000
5/1/2049		\$ 320,000	4.000%	\$ 27,400.00		\$ 1,050,000
11/1/2049				\$ 21,000.00	\$ 374,800	\$ 1,050,000
5/1/2050		\$ 335,000	4.000%	\$ 21,000.00		\$ 715,000
11/1/2050				\$ 14,300.00	\$ 377,000	\$ 715,000
5/1/2051		\$ 350,000	4.000%	\$ 14,300.00		\$ 365,000
11/1/2051				\$ 7,300.00	\$ 378,600	\$ 365,000
5/1/2052		\$ 365,000	4.000%	\$ 7,300.00		\$ -

RESOLUTION 2025-8

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Artisan Lakes East Community Development District (the “District”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Manatee County, Florida (the “County”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted Improvement Plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors (the “Board”) of the District hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2026 (“Operations and Maintenance Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s budget for Fiscal Year 2026; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the district; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”) and the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect on the tax roll for platted lots pursuant to the Uniform Method and which is also indicated on Exhibit “A” the Budget; and

WHEREAS, the District has approved an Agreement with the Property Appraiser and Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

RESOLUTION 2025-8

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance on platted lots in the amount contained in the budget; and

WHEREAS, the District desires to levy and directly collect on the certain lands special assessments reflecting their portion of the District's operations and maintenance budget; and

WHEREAS, the District Manager is authorized to prepare, certify and/or amend the Assessment Roll of the District to the County Tax Collector pursuant to the Uniform Method authorized by Florida Law.

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

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" the Budget confers a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in the Assessment Roll as certified to the Tax Collector, as may be amended from time to time is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefitted lands within the District in accordance with Exhibit "A" the Budget. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST. The collection of the previously levied debt service assessments and operation and maintenance special assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method.

Assessments directly collected by the District, if any due, may be paid in several partial, deferred payments as may be determined by the District Manager.

General Fund Billing Amount: The District Manager may amend based on the Tax Rolls that are provided to the District by the Manatee County Property Appraiser.

Debt Service Fund Billing Amount: The District Manager may amend based on the Tax Rolls that are provided to the District by the Manatee County Property Appraiser.

Direct Bill Assessments. Any operations and maintenance assessments, and debt service assessments, not being collected on the Tax Roll, if any, shall be collected directly by the District. Assessments directly collected by the District are due in full on December 1, 2025; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to a schedule to be established by the District Manager and set forth in the direct collection invoice. In the event that an assessment payment is not timely made, the whole assessment –

RESOLUTION 2025-8

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

including any remaining partial, deferred payments for Fiscal Year 2025/2026, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

Future Collection Methods. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, as authorized to be prepared by the District Manager, is hereby certified. That portion of the District's Assessment Roll which includes developed lands and platted lots is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Artisan Lakes East Community Development District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

SECTION 6. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 7. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 8. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Artisan Lakes East Community Development District.

RESOLUTION 2025-8

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

PASSED AND ADOPTED by the Board of Supervisors of the Artisan Lakes East Community Development District, Manatee County, Florida, on this 1st day of May 2025.

ATTEST:

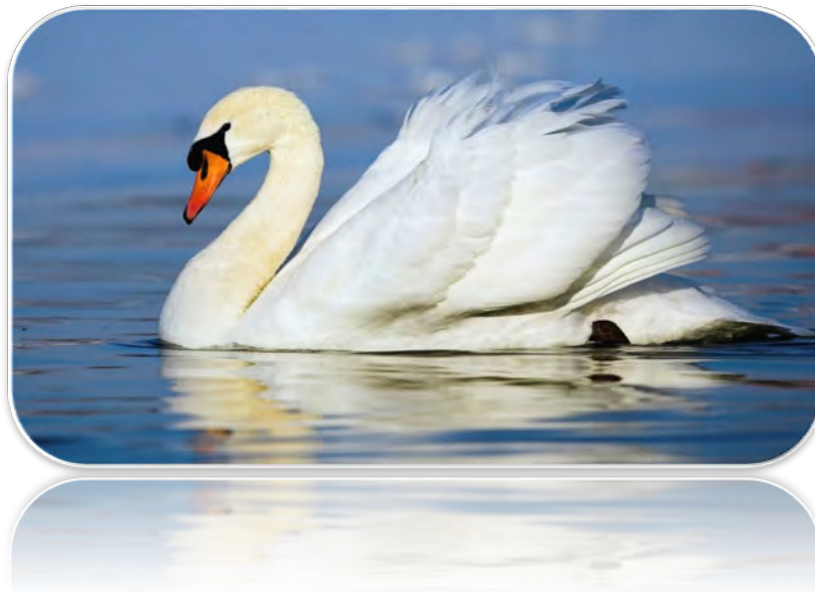
**ARTISAN LAKES EASTCOMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Tina Golub, Chairperson

Exhibit A: Fiscal Year 2026 Proposed Budget

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2026

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 2026

Description	Fiscal Year 2025 Budget	Actual at 01/26/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget	Notes
Revenues and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	
Assessment Revenue					
Assessments - On-Roll	\$ 148,589	\$ 132,463	\$ 148,589	\$ 155,792	Assessments from Property Owners
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	
Contributions - Private Sources					
Taylor Morrison	\$ -	\$ -		\$ -	
Total Revenue & Other Sources	\$ 148,589	\$ 132,463	\$ 148,589	\$ 155,792	
Appropriations					
Legislative					
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	Statutory Required Fees (Waived by TM Board)
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	FICA (if applicable)
Executive					
Professional - Management	\$ 25,000	\$ 8,333	\$ 25,000	\$ 31,500	District Manager
Financial and Administrative					
Audit Services	\$ 5,500	\$ 4,800	\$ 4,800	\$ 4,900	Statutory required audit - Yearly
Accounting Services	\$ 4,000	\$ 1,333	\$ 4,000	\$ 6,500	
Assessment Roll Preparation	\$ 6,000	\$ 2,000	\$ 6,000	\$ 6,500	
Arbitrage Rebate Fees	\$ 1,500	\$ -	\$ 1,000	\$ 1,000	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds
Other Contractual Services					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	Transcription of Board Meetings
Legal Advertising	\$ 1,000	\$ 273	\$ 800	\$ 1,000	Statutory Required Legal Advertising
Trustee Services	\$ 8,385	\$ 4,246	\$ 8,385	\$ 8,385	Trust Fees for Bonds
Dissemination Agent Services	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	Required Reporting for Bonds
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	Fees to place assessments on tax bills
Bank Service Fees	\$ 300	\$ -	\$ 250	\$ 250	Bank Fee - Governmental Accounts
Travel and Per Diem	\$ -	\$ -	\$ -	\$ -	
Communications and Freight Services					
Telephone	\$ -	\$ -	\$ -	\$ -	
Postage, Freight & Messenger	\$ 100	\$ -	\$ 100	\$ 100	Agenda Mailings and other Misc Mailings
Rentals and Leases					
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	
Computer Services (Web Site)	\$ 600	\$ 300	\$ 1,800	\$ 2,400	Statutory Maintenance of District Web Site
Insurance	\$ 7,628	\$ 6,477	\$ 6,477	\$ 7,177	General Liability and D&O Liability Insurance
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
Printing and Binding	\$ 1,700	\$ -	\$ 1,000	\$ 1,000	Agenda books and copies
Office Supplies	\$ -	\$ -	\$ -	\$ -	
Legal Services					
General Counsel	\$ 12,800	\$ 1,091	\$ 11,000	\$ 11,000	District Attorney
Boundary Amendment	\$ -	\$ -	\$ -	\$ -	
Other General Government Services					
Engineering Services	\$ 7,500	\$ 113	\$ 6,600	\$ 7,000	District Engineer
Contingencies	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	
Reserves					
Extraordinary Capital/Operations	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures and to create a stable fund for Hurricane Cleanup/Restoration.

**Artisan Lakes East Community Development District
General Fund - Budget
Fiscal Year 2026**

Description	Fiscal Year 2025 Budget	Actual at 01/26/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget	Notes
Other Fees and Charges					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 10,401	\$ -	\$ 10,401	\$ 10,905	Discount is 4% for November payment, plus TC/PA charge of 3% for fees to include assessment on Tax Bills
Total Appropriations	\$ 148,589	\$ 29,141	\$ 143,788	\$ 155,792	
Fund Balances:					
Change from Current Year Operations	\$ -	\$ 103,322	\$ 4,801	\$ -	Cash Over (Short) at Fiscal Year End
Fund Balance - Beginning	\$ 86,131		\$ 86,131	\$ 140,932	
Current Year Reserve Allocation	\$ 50,000		\$ 50,000	\$ 50,000	Budgeted Funds for Long Term Capital Planning
Total Fund Balance	\$ 136,131		\$ 140,932	\$ 190,932	Total Cash Position
Fund Balance - Allocations					
Extraordinary Capital/Operations	\$ 98,983		\$ 104,985	\$ 162,370	Long Term Capital Planning - Balance of Funds
Operations Reserve	\$ 37,147		\$ 35,947	\$ 28,562	Required to meet Cash Needs until Assessment Rec'd.
	\$ 136,131		\$ 140,932	\$ 190,932	
Assessment Rate	\$ 140.84			\$ 147.67	Year of Year Assessment Rate
Units Subject to Assessment	1055			1055	Anticipated Number of Units to be Built
Adopted Cap Rate	\$ 148.47			\$ 148.47	Mailed Notice Req'd if Cap Rate Exceeded

TOTAL UNITS AND TYPES OF UNITS - FY 2026 BUDGET

Type of Unit	2018	2021 - Eaves		Total
		Bend	Heritage Park	
Single Family 30' - 39'	0	0	0	0
Single Family 40' - 49'	198	158	48	404
Single Family 50' - 59'	130	123	96	349
Single Family 60' - 69'	94	70	138	302
Single Family 70' and up	0	0	0	0
Total Units	422	351	282	1055

Chart provides the current unit counts based on recorded plats and anticipated units provided by Developer.

Artisan Lakes East Community Development District
Debt Service Fund - Series 2018 Bonds - Budget
Fiscal Year 2026

Description	Fiscal Year 2025 Budget	Actual at 01/26/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ 2,500	\$ 1,919	\$ 5,758	\$ 5,470
Reserve Account	\$ 4,300	\$ 3,106	\$ 9,318	\$ 8,852
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 425,762	\$ 381,917	\$ 425,762	\$ 425,762
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Contributions - Private Sources				
Taylor Morrison	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 432,562	\$ 386,942	\$ 440,838	\$ 440,084
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory	\$ 115,000	\$ -	\$ 115,000	\$ 120,000
Principal Debt Service - Early Redemptions				
Interest Expense	\$ 282,920	\$ 141,460	\$ 282,920	\$ 277,688
Other Fees and Charges				
Discounts for Early Payment	\$ 27,854	\$ -	\$ 27,854	\$ 27,838
Operating Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses	\$ 425,774	\$ 141,460	\$ 425,774	\$ 425,526
Net Increase/(Decrease) in Fund Balance	\$ 6,788	\$ 245,482	\$ 15,064	\$ 14,559
Fund Balance - Beginning	\$ 381,371	\$ 381,371	\$ 381,371	\$ 396,435
Fund Balance - Ending	\$ 388,159	\$ 626,854	\$ 396,435	\$ 410,994

Restricted Fund Balance:

Reserve Account Requirement	\$ 198,954
Restricted for November 1, 2026 Interest Payment	\$ 136,114
Total - Restricted Fund Balance:	\$ 335,068

Description of Product	Number of Units	Rate	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	Bond Balance
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		\$ 5,965,000
11/1/2020				\$ 150,070.00	\$ 397,135	
5/1/2021		\$ 95,000	4.20%	\$ 150,070.00		\$ 5,870,000
11/1/2021				\$ 148,075.00	\$ 393,145	
5/1/2022		\$ 100,000	4.20%	\$ 148,075.00		\$ 5,770,000
11/1/2022				\$ 145,975.00	\$ 394,050	
5/1/2023		\$ 105,000	4.20%	\$ 145,975.00		\$ 5,665,000
11/1/2023				\$ 143,770.00	\$ 394,745	
5/1/2024		\$ 110,000	4.20%	\$ 143,770.00		\$ 5,555,000
11/1/2024				\$ 141,460.00	\$ 395,230	
5/1/2025		\$ 115,000	4.55%	\$ 141,460.00		\$ 5,440,000
11/1/2025				\$ 138,843.75	\$ 395,304	
5/1/2026		\$ 120,000	4.55%	\$ 138,843.75		\$ 5,320,000
11/1/2026				\$ 136,113.75	\$ 394,958	
5/1/2027		\$ 125,000	4.55%	\$ 136,113.75		\$ 5,195,000
11/1/2027				\$ 133,270.00	\$ 394,384	
5/1/2028		\$ 130,000	4.55%	\$ 133,270.00		\$ 5,065,000
11/1/2028				\$ 130,312.50	\$ 393,583	
5/1/2029		\$ 140,000	4.55%	\$ 130,312.50		\$ 4,925,000
11/1/2029				\$ 127,127.50	\$ 397,440	
5/1/2030		\$ 145,000	5.10%	\$ 127,127.50		\$ 4,780,000
11/1/2030				\$ 123,430.00	\$ 395,558	
5/1/2031		\$ 155,000	5.10%	\$ 123,430.00		\$ 4,625,000
11/1/2031				\$ 119,477.50	\$ 397,908	
5/1/2032		\$ 160,000	5.10%	\$ 119,477.50		\$ 4,465,000
11/1/2032				\$ 115,397.50	\$ 394,875	
5/1/2033		\$ 170,000	5.10%	\$ 115,397.50		\$ 4,295,000
11/1/2033				\$ 111,062.50	\$ 396,460	
5/1/2034		\$ 180,000	5.10%	\$ 111,062.50		\$ 4,115,000
11/1/2034				\$ 106,472.50	\$ 397,535	
5/1/2035		\$ 185,000	5.10%	\$ 106,472.50		\$ 3,930,000
11/1/2035				\$ 101,755.00	\$ 393,228	
5/1/2036		\$ 195,000	5.10%	\$ 101,755.00		\$ 3,735,000
11/1/2036				\$ 96,782.50	\$ 393,538	
5/1/2037		\$ 205,000	5.10%	\$ 96,782.50		\$ 3,530,000
11/1/2037				\$ 91,555.00	\$ 393,338	
5/1/2038		\$ 220,000	5.10%	\$ 91,555.00		\$ 3,310,000
11/1/2038				\$ 85,945.00	\$ 397,500	
5/1/2039		\$ 230,000	5.10%	\$ 85,945.00		\$ 3,080,000
11/1/2039				\$ 80,080.00	\$ 346,025	
5/1/2040		\$ 240,000	5.20%	\$ 80,080.00		\$ 2,840,000
11/1/2040				\$ 73,840.00	\$ 393,920	
5/1/2041		\$ 255,000	5.20%	\$ 73,840.00		\$ 2,585,000
11/1/2041				\$ 67,210.00	\$ 396,050	
5/1/2042		\$ 270,000	5.20%	\$ 67,210.00		\$ 2,315,000

**Artisan Lakes East Community Development District
Debt Service Fund - Series 2018**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
11/1/2042				\$ 60,190.00	\$ 127,400	
5/1/2043		\$ 280,000	5.20%	\$ 60,190.00		\$ 2,035,000
11/1/2043				\$ 52,910.00	\$ 393,100	
5/1/2044		\$ 295,000	5.20%	\$ 52,910.00		\$ 1,740,000
11/1/2044				\$ 45,240.00	\$ 393,150	
5/1/2045		\$ 315,000	5.20%	\$ 45,240.00		\$ 1,425,000
11/1/2045				\$ 37,050.00	\$ 397,290	
5/1/2046		\$ 330,000	5.20%	\$ 37,050.00		\$ 1,095,000
11/1/2046				\$ 28,470.00	\$ 395,520	
5/1/2047		\$ 345,000	5.20%	\$ 28,470.00		\$ 750,000
11/1/2047				\$ 19,500.00	\$ 392,970	
5/1/2048		\$ 365,000	5.20%	\$ 19,500.00		\$ 385,000
11/1/2048				\$ 10,010.00	\$ 394,510	
5/1/2049		\$ 385,000	5.20%	\$ 10,010.00		\$ -

Artisan Lakes East Community Development District
Debt Service Fund - Series 2021 Bonds - Budget
Fiscal Year 2026

Description	Fiscal Year 2025 Budget	Actual at 01/26/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget
Revenues and Other Sources				
Carryforward (Capitalized Interest)	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ 6,000	\$ 2,583	\$ 7,749	\$ 7,361
Reserve Account	\$ 16,000	\$ 5,488	\$ 16,463	\$ 15,640
Interest Account		\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Capitalized Interest Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 753,176	\$ 675,764	\$ 753,176	\$ 753,176
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Debt Proceeds				
Series 2018 Issuance Proceeds	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 775,176	\$ 683,834	\$ 777,388	\$ 776,177
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2021-1 Eaves Bend	\$ 135,000	\$ -	\$ 135,000	\$ 140,000
Series 2021-2 Heritage Park	\$ 145,000	\$ -	\$ 145,000	\$ 150,000
Principal Debt Service - Early Redemptions	\$ -	\$ -	\$ -	\$ -
Interest Expense				
Series 2021-1 Eaves Bend	\$ 194,413	\$ 97,206	\$ 194,413	\$ 191,308
Series 2021-2 Heritage Park	\$ 225,260	\$ 112,630	\$ 225,260	\$ 221,925
Other Fees and Charges				
Discounts for Early Payment	\$ 49,273	\$ -	\$ 49,273	\$ 49,273
Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Expenditures and Other Uses	\$ 748,946	\$ 209,836	\$ 748,946	\$ 752,506
Net Increase/(Decrease) in Fund Balance	\$ 26,230	\$ 473,998	\$ 28,442	\$ 23,671
Fund Balance - Beginning	\$ 603,672	\$ 603,672	\$ 603,672	\$ 632,113
Fund Balance - Ending	\$ 629,902	\$ 1,077,670	\$ 632,113	\$ 655,785
Restricted Fund Balance:				
Reserve Account Requirement			\$ 351,951	
Restricted for November 1, 2026 Interest Payment				
Series 2021-1 Eaves Bend			\$ 94,044	
Series 2021-2 Heritage Park			\$ 109,238	
Total - Restricted Fund Balance:			\$ 555,233	

Artisan Lakes East Community Development District
Debt Service Fund - Series 2021 Bonds - Budget
Fiscal Year 2026

Description	Fiscal Year 2025 Budget	Actual at 01/26/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget
	Eaves Bend		Heritage Park	
Assessment Rates	FY 2025	FY 2026	FY 2025	FY 2026
Single Family 40' - 49'	\$850.26	\$850.26	\$1,064.12	\$1,064.12
Single Family 50' - 59'	\$1,062.82	\$1,062.82	\$ 1,330.14	\$1,330.14
Single Family 60' - 69'	\$1,275.39	\$1,275.39	\$ 1,596.17	\$1,596.17

**Artisan Lakes East Community Development District
Debt Service Fund - Series 2021-1 Bonds - Eaves Bend**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
Par Amount Issued:		\$ 6,015,000	Varies			
7/7/2021						
11/1/2021				\$ 64,404.46	\$ 64,404	\$ 6,015,000
5/1/2022		\$ 125,000	2.300%	\$ 101,691.25		\$ 5,890,000
11/1/2022				\$ 100,253.75	\$ 291,096	\$ 5,890,000
5/1/2023		\$ 130,000	2.300%	\$ 100,253.75		\$ 5,760,000
11/1/2023				\$ 98,758.75	\$ 330,508	\$ 5,760,000
5/1/2024		\$ 135,000	2.300%	\$ 98,758.75		\$ 5,625,000
11/1/2024				\$ 97,206.25	\$ 332,518	\$ 5,625,000
5/1/2025		\$ 135,000	2.300%	\$ 97,206.25		\$ 5,490,000
11/1/2025				\$ 95,653.75	\$ 329,413	\$ 5,490,000
5/1/2026		\$ 140,000	2.300%	\$ 95,653.75		\$ 5,350,000
11/1/2026				\$ 94,043.75	\$ 331,308	\$ 5,350,000
5/1/2027		\$ 140,000	2.750%	\$ 94,043.75		\$ 5,210,000
11/1/2027				\$ 92,118.75	\$ 328,088	\$ 5,210,000
5/1/2028		\$ 145,000	2.750%	\$ 92,118.75		\$ 5,065,000
11/1/2028				\$ 90,125.00	\$ 329,238	\$ 5,065,000
5/1/2029		\$ 150,000	2.750%	\$ 90,125.00		\$ 4,915,000
11/1/2029				\$ 88,062.50	\$ 330,250	\$ 4,915,000
5/1/2030		\$ 155,000	2.750%	\$ 88,062.50		\$ 4,760,000
11/1/2030				\$ 85,931.25	\$ 331,125	\$ 4,760,000
5/1/2031		\$ 160,000	2.750%	\$ 85,931.25		\$ 4,600,000
11/1/2031				\$ 83,731.25	\$ 331,863	\$ 4,600,000
5/1/2032		\$ 165,000	3.125%	\$ 83,731.25		\$ 4,435,000
11/1/2032				\$ 81,153.13	\$ 332,463	\$ 4,435,000
5/1/2033		\$ 170,000	3.125%	\$ 81,153.13		\$ 4,265,000
11/1/2033				\$ 78,496.88	\$ 332,306	\$ 4,265,000
5/1/2034		\$ 175,000	3.125%	\$ 78,496.88		\$ 4,090,000
11/1/2034				\$ 75,762.50	\$ 331,994	\$ 4,090,000
5/1/2035		\$ 180,000	3.125%	\$ 75,762.50		\$ 3,910,000
11/1/2035				\$ 72,950.00	\$ 331,525	\$ 3,910,000
5/1/2036		\$ 185,000	3.125%	\$ 72,950.00		\$ 3,725,000
11/1/2036				\$ 70,059.38	\$ 330,900	\$ 3,725,000
5/1/2037		\$ 190,000	3.125%	\$ 70,059.38		\$ 3,535,000
11/1/2037				\$ 67,090.63	\$ 330,119	\$ 3,535,000
5/1/2038		\$ 195,000	3.125%	\$ 67,090.63		\$ 3,340,000
11/1/2038				\$ 64,043.75	\$ 329,181	\$ 3,340,000
5/1/2039		\$ 205,000	3.125%	\$ 64,043.75		\$ 3,135,000
11/1/2039				\$ 60,840.63	\$ 333,088	\$ 3,135,000
5/1/2040		\$ 210,000	3.125%	\$ 60,840.63		\$ 2,925,000
11/1/2040				\$ 57,559.38	\$ 331,681	\$ 2,925,000
5/1/2041		\$ 215,000	3.125%	\$ 57,559.38		\$ 2,710,000
11/1/2041				\$ 54,200.00	\$ 330,119	\$ 2,710,000
5/1/2042		\$ 225,000	4.000%	\$ 54,200.00		\$ 2,485,000
11/1/2042				\$ 49,700.00	\$ 333,400	\$ 2,485,000
5/1/2043		\$ 235,000	4.000%	\$ 49,700.00		\$ 2,250,000
11/1/2043				\$ 45,000.00	\$ 334,400	\$ 2,250,000
5/1/2044		\$ 245,000	4.000%	\$ 45,000.00		\$ 2,005,000
11/1/2044				\$ 40,100.00	\$ 85,100	\$ 2,005,000
5/1/2045		\$ 255,000	4.000%	\$ 40,100.00		\$ 1,750,000
11/1/2045				\$ 35,000.00	\$ 335,200	\$ 1,750,000

**Artisan Lakes East Community Development District
Debt Service Fund - Series 2021-1 Bonds - Eaves Bend**

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
5/1/2046		\$ 265,000	4.000%	\$ 35,000.00		\$ 1,485,000
11/1/2046				\$ 29,700.00	\$ 335,000	\$ 1,485,000
5/1/2047		\$ 275,000	4.000%	\$ 29,700.00		\$ 1,210,000
11/1/2047				\$ 24,200.00	\$ 334,400	\$ 1,210,000
5/1/2048		\$ 285,000	4.000%	\$ 24,200.00		\$ 925,000
11/1/2048				\$ 18,500.00	\$ 333,400	\$ 925,000
5/1/2049		\$ 295,000	4.000%	\$ 18,500.00		\$ 630,000
11/1/2049				\$ 12,600.00	\$ 332,000	\$ 630,000
5/1/2050		\$ 310,000	4.000%	\$ 12,600.00		\$ 320,000
11/1/2050				\$ 6,400.00	\$ 335,200	\$ 320,000
5/1/2051		\$ 320,000	4.000%	\$ 6,400.00		\$ -
11/1/2051				\$ 6,400.00		

Artisan Lakes Community Development District
Debt Service Fund - Series 2021-1 Bonds - Heritage Park

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
Par Amount Issued:		\$ 6,745,000	Varies			
7/7/2021						
11/1/2021				\$ 73,408.08	\$ 73,408	\$ 6,745,000
5/1/2022				\$ 115,907.50		\$ 6,745,000
11/1/2022				\$ 115,907.50	\$ 189,316	\$ 6,745,000
5/1/2023	\$ 140,000	2.300%		\$ 115,907.50		\$ 6,605,000
11/1/2023				\$ 114,297.50	\$ 371,815	\$ 6,605,000
5/1/2024	\$ 145,000	2.300%		\$ 114,297.50		\$ 6,460,000
11/1/2024				\$ 112,630.00	\$ 373,595	\$ 6,460,000
5/1/2025	\$ 145,000	2.300%		\$ 112,630.00		\$ 6,315,000
11/1/2025				\$ 110,962.50	\$ 370,260	\$ 6,315,000
5/1/2026	\$ 150,000	2.300%		\$ 110,962.50		\$ 6,165,000
11/1/2026				\$ 109,237.50	\$ 371,925	\$ 6,165,000
5/1/2027	\$ 155,000	2.750%		\$ 109,237.50		\$ 6,010,000
11/1/2027				\$ 107,106.25	\$ 373,475	\$ 6,010,000
5/1/2028	\$ 160,000	2.750%		\$ 107,106.25		\$ 5,850,000
11/1/2028				\$ 104,906.25	\$ 374,213	\$ 5,850,000
5/1/2029	\$ 165,000	2.750%		\$ 104,906.25		\$ 5,685,000
11/1/2029				\$ 102,637.50	\$ 374,813	\$ 5,685,000
5/1/2030	\$ 165,000	2.750%		\$ 102,637.50		\$ 5,520,000
11/1/2030				\$ 100,368.75	\$ 370,275	\$ 5,520,000
5/1/2031	\$ 170,000	2.750%		\$ 100,368.75		\$ 5,350,000
11/1/2031				\$ 98,031.25	\$ 370,738	\$ 5,350,000
5/1/2032	\$ 175,000	3.125%		\$ 98,031.25		\$ 5,175,000
11/1/2032				\$ 95,296.88	\$ 371,063	\$ 5,175,000
5/1/2033	\$ 185,000	3.125%		\$ 95,296.88		\$ 4,990,000
11/1/2033				\$ 92,406.25	\$ 375,594	\$ 4,990,000
5/1/2034	\$ 190,000	3.125%		\$ 92,406.25		\$ 4,800,000
11/1/2034				\$ 89,437.50	\$ 374,813	\$ 4,800,000
5/1/2035	\$ 195,000	3.125%		\$ 89,437.50		\$ 4,605,000
11/1/2035				\$ 86,390.63	\$ 373,875	\$ 4,605,000
5/1/2036	\$ 200,000	3.125%		\$ 86,390.63		\$ 4,405,000
11/1/2036				\$ 83,265.63	\$ 372,781	\$ 4,405,000
5/1/2037	\$ 205,000	3.125%		\$ 83,265.63		\$ 4,200,000
11/1/2037				\$ 80,062.50	\$ 371,531	\$ 4,200,000
5/1/2038	\$ 215,000	3.125%		\$ 80,062.50		\$ 3,985,000
11/1/2038				\$ 76,703.13	\$ 375,125	\$ 3,985,000
5/1/2039	\$ 220,000	3.125%		\$ 76,703.13		\$ 3,765,000
11/1/2039				\$ 73,265.63	\$ 373,406	\$ 3,765,000
5/1/2040	\$ 230,000	3.125%		\$ 73,265.63		\$ 3,535,000
11/1/2040				\$ 69,671.88	\$ 376,531	\$ 3,535,000
5/1/2041	\$ 235,000	3.125%		\$ 69,671.88		\$ 3,300,000
11/1/2041				\$ 66,000.00	\$ 374,344	\$ 3,300,000
5/1/2042	\$ 245,000	4.000%		\$ 66,000.00		\$ 3,055,000
11/1/2042				\$ 61,100.00	\$ 377,000	\$ 3,055,000
5/1/2043	\$ 255,000	4.000%		\$ 61,100.00		\$ 2,800,000
11/1/2043				\$ 56,000.00	\$ 377,200	\$ 2,800,000
5/1/2044	\$ 265,000	4.000%		\$ 56,000.00		\$ 2,535,000
11/1/2044				\$ 50,700.00	\$ 106,700	\$ 2,535,000
5/1/2045	\$ 275,000	4.000%		\$ 50,700.00		\$ 2,260,000
11/1/2045				\$ 45,200.00	\$ 376,400	\$ 2,260,000

Artisan Lakes Community Development District
Debt Service Fund - Series 2021-1 Bonds - Heritage Park

Description	Principal Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Bond Balance
5/1/2046		\$ 285,000	4.000%	\$ 45,200.00		\$ 1,975,000
11/1/2046				\$ 39,500.00	\$ 375,400	\$ 1,975,000
5/1/2047		\$ 295,000	4.000%	\$ 39,500.00		\$ 1,680,000
11/1/2047				\$ 33,600.00	\$ 374,000	\$ 1,680,000
5/1/2048		\$ 310,000	4.000%	\$ 33,600.00		\$ 1,370,000
11/1/2048				\$ 27,400.00	\$ 377,200	\$ 1,370,000
5/1/2049		\$ 320,000	4.000%	\$ 27,400.00		\$ 1,050,000
11/1/2049				\$ 21,000.00	\$ 374,800	\$ 1,050,000
5/1/2050		\$ 335,000	4.000%	\$ 21,000.00		\$ 715,000
11/1/2050				\$ 14,300.00	\$ 377,000	\$ 715,000
5/1/2051		\$ 350,000	4.000%	\$ 14,300.00		\$ 365,000
11/1/2051				\$ 7,300.00	\$ 378,600	\$ 365,000
5/1/2052		\$ 365,000	4.000%	\$ 7,300.00		\$ -

RESOLUTION 2025-9

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME, AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Artisan Lakes East Community Development District (the “District”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District; and

WHEREAS, in accordance with the provisions of Chapter 189.417, Florida Statutes, the District is required to file quarterly, semiannually, or annually a schedule of its regular meetings with the local governing authority or authorities; and

WHEREAS, in accordance with the above referenced Statute, the District shall also publish quarterly, semiannually, or annually its regular meeting schedule in a newspaper of general paid circulation in the County in which the District is located and shall appear in the legal notices section of the classified advertisements.

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

SECTION 1. DESIGNATION OF DATES, TIME, AND LOCATION OF REGULAR MEETINGS.

- a) **Date:** The first Thursday of each month for Fiscal Year 2026, which covers the period October 1, 2025 through September 30, 2026.

October 2, 2025	November 6, 2025
December 4, 2025	January 1, 2026 – No Meeting
February 5, 2026	March 5, 2026
April 2, 2026	May 7, 2026
June 4, 2026	July 2, 2026 – No Meeting
August 6, 2026	September 3, 2026

- b) **Time:** 3:00 P.M. (Eastern Standard Time)

- c) **Location:** Artisan Lakes Clubhouse
4725 Los Robles Court
Palmetto, Florida 34221

RESOLUTION 2025-9

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME, AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

SECTION 2. SUNSHINE LAW AND MEETING CANCELATIONS AND CONTINUATIONS. The meetings of the Board of Supervisors are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The District by and through its District Manager may cancel any meeting of the Board of Supervisors and all meetings may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

SECTION 3. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 4. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Artisan Lakes East Community Development District.

PASSED AND ADOPTED by the Board of Supervisors of the Artisan Lakes East Community Development District, Manatee County, Florida, this 1st day of May 2025.

ATTEST:

**ARTISAN LAKES EAST COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Tina Golub, Chairperson



SCOTT FARRINGTON
MANATEE COUNTY SUPERVISOR OF ELECTIONS

600 301 Boulevard West, Suite 108, Bradenton, FL 34205-7946
PO Box 1000, Bradenton, FL 34206-1000

Phone 941-741-3823 • Fax 941-741-3820
Info@VoteManatee.gov • VoteManatee.gov

April 15, 2025

Artisan Lakes East Community Development District
Attn: Cori Dissinger
J.P. Ward & Associates, LLC
2301 NE 37th St
Fort Lauderdale FL 33308

Dear Ms. Dissinger:

We are in receipt of your request for the number of registered voters in the Artisan Lakes East Community Development District as of April 15, 2025. According to our records, there were 1662 persons registered in the Artisan Lakes East Community Development District as of that date.

I hope this information is helpful to you. If I can be of any further assistance to you, please do not hesitate to contact my office at your earliest convenience.

Sincerely,

Scott Farrington
Supervisor of Elections

SF/hk

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

May 1, 2025

Memorandum

To: Board of Supervisors

From: District Manager

RE: HB7013 -Special Districts Performance Measures and Standards Reporting

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2026 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A: Goals, Objectives and Annual Reporting Form

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT
Performance Measures/Standards & Annual Reporting Form
October 1, 2025 – September 30, 2026

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

Objective: Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of two (2) regular board meetings was held during the fiscal year.

Achieved: Yes ☐ No ☐

Goal 1.2 Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3 Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. FINANCIAL TRANSPARENCY AND ACCOUNTABILITY

Goal 2.1 Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 2.2 Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD website.

Standard: CDD website contains 100% of the following information: most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 2.3 Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit said results to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

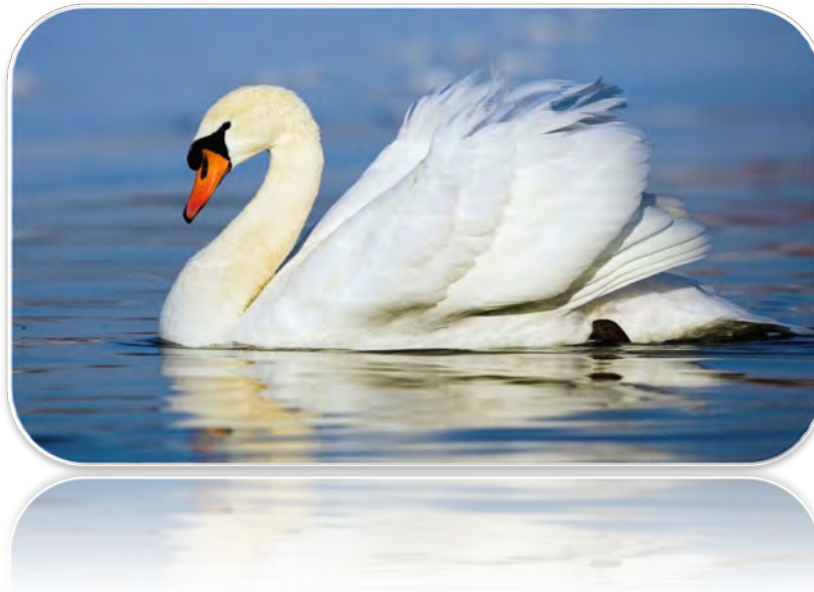
James P. Ward, District Manager

Date

Tina Golub, Chairperson

Date

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS – JANUARY 2025

FISCAL YEAR 2025

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

Table of Contents

<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>
<i>Debt Service Fund</i>	
<i>Series 2018</i>	<i>5</i>
<i>Series 2021</i>	<i>6</i>
<i>Capital Project Fund</i>	
<i>Series 2018</i>	<i>7</i>
<i>Series 2021</i>	<i>8</i>

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending January 31, 2025

Governmental Funds																
Debt Service Funds						Capital Project Fund		Account Groups		Totals (Memorandum Only)						
General Fund		Series 2018	Series 2021	Series 2018	Series 2021	General Long Term Debt	General Fixed Assets									
Assets																
Cash and Investments																
General Fund - Invested Cash	\$	189,453	\$	-	\$	-	\$	-	\$	-	\$	189,453				
Debt Service Fund																
Interest Account																
Series 2018		-		-		-		-		-		-				
Series 2021-1		-		-		-		-		-		-				
Series 2021-2		-		-		-		-		-		-				
Sinking Account																
Series 2018		-		-		-		-		-		-				
Series 2021-1		-		-		-		-		-		-				
Series 2021-2		-		-		-		-		-		-				
Reserve Account																
Series 2018		-	198,954		-		-		-			198,954				
Series 2021-1		-		165,050		-		-		-		165,050				
Series 2021-2		-		186,469		-		-		-		186,469				
Revenue																
Series 2018		-	427,900		-		-		-			427,900				
Series 2021-1		-		725,719		-		-		-		725,719				
Prepayment Account																
Series 2018		-		-		-		-		-		-				
Series 2021-1		-		433		-		-		-		433				
Series 2021-2		-		-		-		-		-		-				
Capitalized Interest Account																
Series 2018		-		-		-		-		-		-				
Series 2021-1		-		-		-		-		-		-				
Series 2021-2		-		-		-		-		-		-				
Construction Account		-		-		1		-		-		1				
Cost of Issuance Account		-		-		-		-		-		-				
Due from Other Funds																
General Fund		-		-		-		-		-		-				
Debt Service Fund(s)		-		-		-		-		-		-				
Accounts Receivable		-		-		-		-		-		-				
Assessments Receivable		-		-		-		-		-		-				
Prepaid Expenses		-		-		-		-		-		-				
Amount Available in Debt Service Funds		-		-		-		1,704,524		-		1,704,524				
Amount to be Provided by Debt Service Funds		-		-		-		15,935,476		-		15,935,476				
Investment in General Fixed Assets (net of depreciation)		-		-		-		-		2,486,335		2,486,335				
Total Assets	\$	189,453	\$	626,854	\$	1,077,670	\$	1	\$	-	\$	17,640,000	\$	2,486,335	\$	22,020,312

Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending January 31, 2025

	Governmental Funds						Account Groups		Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund		General Long Term Debt	General Fixed Assets		
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021				
Liabilities									
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vendors Payable	-	-	-	-	-	-	-	-	-
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 (Due within 12 months)									
Series 2018	-	-	-	-	-	-	115,000	-	115,000
Series 2021	-	-	-	-	-	-	280,000	-	280,000
Long Term									
Series 2018	-	-	-	-	-	-	5,440,000	-	5,440,000
Series 2021	-	-	-	-	-	-	11,805,000	-	11,805,000
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 339,530</u>	<u>\$ 17,640,000</u>	<u>\$ -</u>	<u>\$ 17,979,530</u>
Fund Equity and Other Credits									
Investment in General Fixed Assets	-	-	-	-	-	-	-	2,486,335	2,486,335
Fund Balance									
Restricted									
Beginning: October 1, 2024 (Audited)	-	381,371	603,672	1	(339,530)	-	-	-	645,513
Results from Current Operations	-	245,482	473,998	-	-	-	-	-	719,480
Unassigned									
Beginning: October 1, 2024 (Audited)	86,131	-	-	-	-	-	-	-	86,131
Results from Current Operations	103,322	-	-	-	-	-	-	-	103,322
Total Fund Equity and Other Credits	<u>\$ 189,453</u>	<u>\$ 626,854</u>	<u>\$ 1,077,670</u>	<u>\$ 1</u>	<u>\$ (339,530)</u>	<u>\$ -</u>	<u>\$ 2,486,335</u>	<u>\$ 4,040,781</u>	
Total Liabilities, Fund Equity and Other Credits	<u>\$ 189,453</u>	<u>\$ 626,854</u>	<u>\$ 1,077,670</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 17,640,000</u>	<u>\$ 2,486,335</u>	<u>\$ 22,020,312</u>	

Artisan Lakes East Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2025

Description	October	November	December	January	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	387	657	17,112	114,307	132,463	148,589	89%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	N/A
Developer Contribution	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 387	\$ 657	\$ 17,112	\$ 114,307	\$ 132,463	\$ 148,589	89%
Expenditures and Other Uses							
Executive							
Professional Management	2,083	2,083	2,083	2,083	8,333	25,000	33%
Financial and Administrative							
Audit Services	-	-	-	4,800	4,800	5,500	87%
Accounting Services	333	333	333	333	1,333	4,000	33%
Assessment Roll Services	500	500	500	500	2,000	6,000	33%
Arbitrage Rebate Services	-	-	-	-	-	1,500	0%
Other Contractual Services							
Legal Advertising	-	273	-	-	273	1,000	27%
Trustee Services	-	-	-	4,246	4,246	8,385	51%
Dissemination Agent Services	-	-	-	-	-	6,000	0%
Property Appraiser Fees	-	-	-	-	-	-	N/A
Bank Service Fees	-	-	-	-	-	300	0%

Artisan Lakes East Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2025

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Communications & Freight Services							
Postage, Freight & Messenger	-	-	-	-	-	100	0%
Computer Services - Website Development	-	-	-	300	300	600	50%
Insurance	6,477	-	-	-	6,477	7,628	85%
Printing & Binding	-	-	-	-	-	1,700	0%
Subscription & Memberships	-	175	-	-	175	175	100%
Legal Services							
Legal - General Counsel	-	-	1,091	-	1,091	12,800	9%
Legal - Series 2021 Bonds	-	-	-	-	-	-	N/A
Legal - Boundary Amendment	-	-	-	-	-	-	N/A
Other General Government Services							
Stormwater Needs Analysis	-	-	-	-	-	-	N/A
Engineering Services	-	-	113	-	113	7,500	2%
Contingencies	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	N/A
Reserves							
Operational Reserves (Future Years)	-	-	-	-	-	50,000	0%
Extraordinary Items	-	-	-	-	-	-	N/A
Other Fees and Charges							
Discounts/Collection Fees	-	-	-	-	-	10,401	0%
Sub-Total:	9,394	3,364	4,120	12,263	29,141	148,589	20%
Total Expenditures and Other Uses:	\$ 9,394	\$ 3,364	\$ 4,120	\$ 12,263	\$ 29,141	\$ 148,589	20%
Net Increase/ (Decrease) in Fund Balance	(9,006)	(2,708)	12,992	102,044	103,322	-	
Fund Balance - Beginning	86,131	77,124	74,417	87,408	86,131	86,131	
Fund Balance - Ending	\$ 77,124	\$ 74,417	\$ 87,408	\$ 189,453	\$ 189,453	\$ 86,131	

Artisan Lakes East Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2025

Description	October	November	December	January	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	823	800	743	740	3,106	4,300	72%
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	754	740	167	259	1,919	2,500	77%
Capitalized Interest Account	-	-	-	-	-	-	N/A
Special Assessments - Prepayments							
Special Assessments - On Roll	1,117	1,893	49,337	329,570	381,917	425,762	90%
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:	\$ 2,693	\$ 3,433	\$ 50,247	\$ 330,569	\$ 386,942	\$ 432,562	N/A
Expenditures and Other Uses							
Debt Service							
Principal Debt Service - Mandatory							
Series 2018	-	-	-	-	-	115,000	0%
Principal Debt Service - Early Redemptions							
Series 2018	-	-	-	-	-	-	N/A
Interest Expense							
Series 2018	-	141,460	-	-	141,460	282,920	50%
Due to Developer	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	N/A
Other Fees and Charges							
Discounts for Early Payment	-	-	-	-	-	27,854	0%
Total Expenditures and Other Uses:	\$ -	\$ 141,460	\$ -	\$ -	\$ 141,460	\$ 425,774	N/A
Net Increase/ (Decrease) in Fund Balance	2,693	(138,027)	50,247	330,569	245,482	6,788	
Fund Balance - Beginning	381,371	384,065	246,038	296,285	381,371	381,371	
Fund Balance - Ending	\$ 384,065	\$ 246,038	\$ 296,285	\$ 626,854	\$ 626,854	\$ 388,159	

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 January 31, 2025

Description	October	November	December	January	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	683	664	616	614	2,577	8,000	32%
Reserve Account - Series 2021-2	771	750	696	694	2,911	8,000	36%
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	1,040	1,022	180	342	2,583	6,000	N/A
Capitalized Interest Account - Series 2021-1	-	-	-	-	-	-	N/A
Capitalized Interest Account - Series 2021-2	-	-	-	-	-	-	N/A
Special Assessments - Prepayments							
Special Assessments - On Roll	1,976	3,350	87,297	583,141	675,764	753,176	90%
Special Assessments - Off Roll	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
Developer Contributions - Taylor Morrison	-	-	-	-	-	-	N/A
Debt Proceeds	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 4,470	\$ 5,785	\$ 88,789	\$ 584,790	\$ 683,834	\$ 775,176	N/A
Expenditures and Other Uses							
Debt Service							
Principal Debt Service - Mandatory							
Series 2021-1 - Eaves Bend	-	-	-	-	-	135,000	0%
Series 2021-2 - Heritage Park	-	-	-	-	-	145,000	0%
Principal Debt Service - Early Redemptions							
Series 2021-1 - Eaves Bend	-	-	-	-	-	-	N/A
Series 2021-2 - Heritage Park	-	-	-	-	-	-	N/A
Interest Expense							
Series 2021-1 - Eaves Bend	-	97,206	-	-	97,206	194,413	50%
Series 2021-2 - Heritage Park	-	112,630	-	-	112,630	225,260	50%
Due to Developer	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	N/A
Other Fees and Charges							
Discounts for Early Payment	-	-	-	-	-	49,273	0%
Total Expenditures and Other Uses:	\$ -	\$ 209,836	\$ -	\$ -	\$ 209,836	\$ 748,946	N/A
Net Increase/ (Decrease) in Fund Balance	4,470	(204,051)	88,789	584,790	473,998	26,230	
Fund Balance - Beginning	603,672	608,142	404,091	492,880	603,672	603,672	
Fund Balance - Ending	\$ 608,142	\$ 404,091	\$ 492,880	\$ 1,077,670	\$ 1,077,670	\$ 629,902	

Prepared by:
JWARD and Associates, LLC

Artisan Lakes East Community Development District
Capital Projects Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2025

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income							
Construction Account	-	-	-	-	-	\$ -	N/A
Cost of Issuance	-	-	-	-	-	\$ -	N/A
Debt Proceeds	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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 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:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Net Increase/ (Decrease) in Fund Balance	-	-	-	-	-	-	-
Fund Balance - Beginning	1	1	1	1	1	-	-
Fund Balance - Ending	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>	

Prepared by:

JPWARD and Associates, LLC

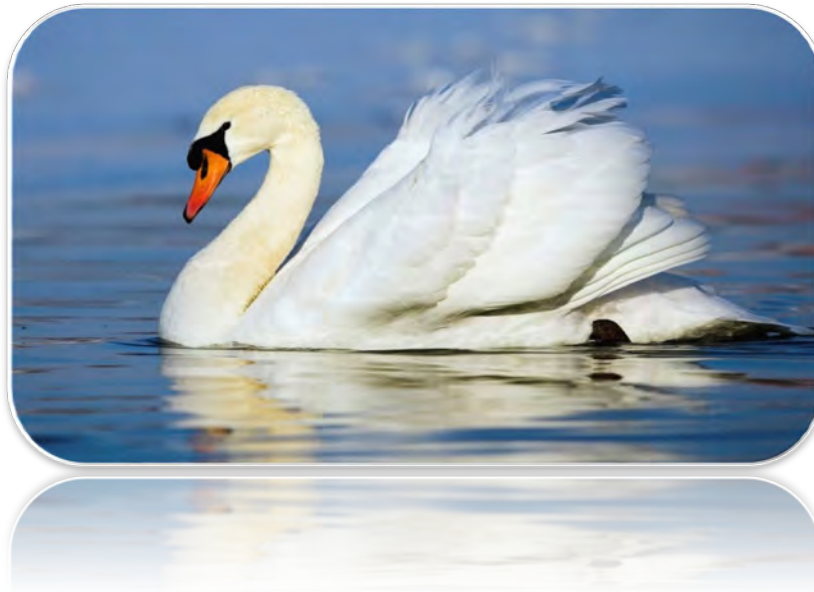
Artisan Lakes East Community Development District
Capital Projects Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2025

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income							
Construction Account	-	-	-	-	-	\$ -	N/A
Cost of Issuance	-	-	-	-	-	\$ -	N/A
Capitized - Series 2021-2	-	-	-	-	-	\$ -	N/A
Debt Proceeds	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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
Water-Sewer Combination	-	-	-	-	-	\$ -	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>\$ -</u>	<u>N/A</u>
Net Increase/ (Decrease) in Fund Balance	-	-	-	-	-	-	-
Fund Balance - Beginning	(339,530)	(339,530)	(339,530)	(339,530)	(339,530)	-	-
Fund Balance - Ending	<u>\$ (339,530)</u>	<u>\$ (339,530)</u>	<u>\$ (339,530)</u>	<u>\$ (339,530)</u>	<u>\$ (339,530)</u>	<u>\$ -</u>	<u>-</u>

Prepared by:

JPWARD and Associates, LLC

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS – FEBRUARY 2025

FISCAL YEAR 2025

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

Table of Contents

<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>
<i>Debt Service Fund</i>	
<i>Series 2018</i>	<i>5</i>
<i>Series 2021</i>	<i>6</i>
<i>Capital Project Fund</i>	
<i>Series 2018</i>	<i>7</i>
<i>Series 2021</i>	<i>8</i>

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending February 28, 2025

Governmental Funds																
	Debt Service Funds			Capital Project Fund		Account Groups		Totals (Memorandum Only)								
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021	General Long Term Debt	General Fixed Assets									
Assets																
Cash and Investments																
General Fund - Invested Cash	\$	187,705	\$	-	\$	-	\$	-	\$	-	\$	187,705				
Debt Service Fund																
Interest Account																
Series 2018		-		-		-		-		-		-				
Series 2021-1		-		-		-		-		-		-				
Series 2021-2		-		-		-		-		-		-				
Sinking Account																
Series 2018		-		-		-		-		-		-				
Series 2021-1		-		-		-		-		-		-				
Series 2021-2		-		-		-		-		-		-				
Reserve Account																
Series 2018		-		198,954		-		-		-		198,954				
Series 2021-1		-		-		165,050		-		-		165,050				
Series 2021-2		-		-		186,469		-		-		186,469				
Revenue																
Series 2018		-		433,281		-		-		-		433,281				
Series 2021-1		-		-		735,125		-		-		735,125				
Prepayment Account																
Series 2018		-		-		-		-		-		-				
Series 2021-1		-		-		433		-		-		433				
Series 2021-2		-		-		-		-		-		-				
Capitalized Interest Account																
Series 2018		-		-		-		-		-		-				
Series 2021-1		-		-		-		-		-		-				
Series 2021-2		-		-		-		-		-		-				
Construction Account		-		-		1		-		-		1				
Cost of Issuance Account		-		-		-		-		-		-				
Due from Other Funds																
General Fund		-		-		-		-		-		-				
Debt Service Fund(s)		-		-		-		-		-		-				
Accounts Receivable		-		-		-		-		-		-				
Assessments Receivable		-		-		-		-		-		-				
Prepaid Expenses		-		-		-		-		-		-				
Amount Available in Debt Service Funds		-		-		-		1,719,311		-		1,719,311				
Amount to be Provided by Debt Service Funds		-		-		-		15,920,689		-		15,920,689				
Investment in General Fixed Assets (net of depreciation)		-		-		-		-		2,324,992		2,324,992				
Total Assets	\$	187,705	\$	632,235	\$	1,087,076	\$	1	\$	-	\$	17,640,000	\$	2,324,992	\$	21,872,008

Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending February 28, 2025

	Governmental Funds								
	Debt Service Funds			Capital Project Fund		Account Groups		Totals (Memorandum Only)	
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021	General Long Term Debt	General Fixed Assets		
Liabilities									
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vendors Payable	-	-	-	-	-	-	-	-	-
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 (Due within 12 months)									
Series 2018	-	-	-	-	-	115,000	-	115,000	
Series 2021	-	-	-	-	-	280,000	-	280,000	
Long Term									
Series 2018	-	-	-	-	-	5,440,000	-	5,440,000	
Series 2021	-	-	-	-	-	11,805,000	-	11,805,000	
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ 339,530	\$ 17,640,000	\$ -	\$ 17,979,530	
Fund Equity and Other Credits									
Investment in General Fixed Assets	-	-	-	-	-	-	2,324,992	2,324,992	
Fund Balance									
Restricted									
Beginning: October 1, 2024 (Audited)	-	381,371	603,672	1	(339,530)	-	-	645,513	
Results from Current Operations	-	250,864	483,404	-	-	-	-	734,268	
Unassigned									
Beginning: October 1, 2024 (Audited)	86,131	-	-	-	-	-	-	86,131	
Results from Current Operations	101,574	-	-	-	-	-	-	101,574	
Total Fund Equity and Other Credits	\$ 187,705	\$ 632,235	\$ 1,087,076	\$ 1	\$ (339,530)	\$ -	\$ 2,324,992	\$ 3,892,478	
Total Liabilities, Fund Equity and Other Credits	\$ 187,705	\$ 632,235	\$ 1,087,076	\$ 1	\$ 0	\$ 17,640,000	\$ 2,324,992	\$ 21,872,008	

Artisan Lakes East Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2025

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest								
Interest - General Checking	-	-	-	-	-	-	-	0%
Special Assessment Revenue								
Special Assessments - On-Roll	387	657	17,112	114,307	1,455	133,918	148,589	90%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	0%
Miscellaneous Revenue	-	-	-	-	-	-	-	0%
Developer Contribution	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 387	\$ 657	\$ 17,112	\$ 114,307	\$ 1,455	\$ 133,918	\$ 148,589	90%
Expenditures and Other Uses								
Executive								
Professional Management	2,083	2,083	2,083	2,083	2,083	10,417	25,000	42%
Financial and Administrative								
Audit Services	-	-	-	4,800	-	4,800	5,500	87%
Accounting Services	333	333	333	333	333	1,667	4,000	42%
Assessment Roll Services	500	500	500	500	500	2,500	6,000	42%
Arbitrage Rebate Services	-	-	-	-	-	-	1,500	0%
Other Contractual Services								
Legal Advertising	-	273	-	-	-	273	1,000	27%
Trustee Services	-	-	-	4,246	-	4,246	8,385	51%
Dissemination Agent Services	-	-	-	-	-	-	6,000	0%
Property Appraiser Fees	-	-	-	-	-	-	-	0%
Bank Service Fees	-	-	-	-	-	-	300	0%

Artisan Lakes East Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2025

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Communications & Freight Services								
Postage, Freight & Messenger	-	-	-	-	-	-	100	0%
Computer Services - Website Development	-	-	-	300	-	300	600	50%
Insurance	6,477	-	-	-	-	6,477	7,628	85%
Printing & Binding	-	-	-	-	-	-	1,700	0%
Subscription & Memberships	-	175	-	-	-	175	175	100%
Legal Services								
Legal - General Counsel	-	-	1,091	-	286	1,376	12,800	11%
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	0%
Legal - Boundary Amendment	-	-	-	-	-	-	-	0%
Other General Government Services								
Stormwater Needs Analysis	-	-	-	-	-	-	-	0%
Engineering Services	-	-	113	-	-	113	7,500	2%
Contingencies	-	-	-	-	-	-	-	0%
Capital Outlay	-	-	-	-	-	-	-	0%
Reserves								
Operational Reserves (Future Years)	-	-	-	-	-	-	50,000	0%
Extraordinary Items	-	-	-	-	-	-	-	0%
Other Fees and Charges								
Discounts/Collection Fees	-	-	-	-	-	-	10,401	0%
Sub-Total:	9,394	3,364	4,120	12,263	3,202	32,343	148,589	22%
Total Expenditures and Other Uses:	\$ 9,394	\$ 3,364	\$ 4,120	\$ 12,263	\$ 3,202	\$ 32,343	\$ 148,589	22%
Net Increase/ (Decrease) in Fund Balance	(9,006)	(2,708)	12,992	102,044	(1,748)	101,574	-	
Fund Balance - Beginning	86,131	77,124	74,417	87,408	189,453	86,131	86,131	
Fund Balance - Ending	\$ 77,124	\$ 74,417	\$ 87,408	\$ 189,453	\$ 187,705	\$ 187,705	\$ 86,131	

Artisan Lakes East Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2025

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income								
Interest Account	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	0%
Reserve Account	823	800	743	740	718	3,824	4,300	89%
Prepayment Account	-	-	-	-	-	-	-	0%
Revenue Account	754	740	167	259	469	2,389	2,500	96%
Capitalized Interest Account	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments								
Special Assessments - On Roll	1,117	1,893	49,337	329,570	4,194	386,111	425,762	91%
Special Assessments - Off Roll	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 2,693	\$ 3,433	\$ 50,247	\$ 330,569	\$ 5,381	\$ 392,324	\$ 432,562	91%
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2018	-	-	-	-	-	-	115,000	0%
Principal Debt Service - Early Redemptions								
Series 2018	-	-	-	-	-	-	-	0%
Interest Expense								
Series 2018	-	141,460	-	-	-	141,460	282,920	50%
Due to Developer	-	-	-	-	-	-	-	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	0%
Other Fees and Charges								
Discounts for Early Payment	-	-	-	-	-	-	27,854	0%
Total Expenditures and Other Uses:	\$ -	\$ 141,460	\$ -	\$ -	\$ -	\$ 141,460	\$ 425,774	33%
Net Increase/ (Decrease) in Fund Balance	2,693	(138,027)	50,247	330,569	5,381	250,864	6,788	
Fund Balance - Beginning	381,371	384,065	246,038	296,285	626,854	381,371	381,371	
Fund Balance - Ending	\$ 384,065	\$ 246,038	\$ 296,285	\$ 626,854	\$ 632,235	\$ 632,235	\$ 388,159	

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 February 28, 2025

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income								
Interest Account	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	0%
Reserve Account - Series 2021-1	683	664	616	614	595	3,172	8,000	40%
Reserve Account - Series 2021-2	771	750	696	694	673	3,584	8,000	45%
Prepayment Account	-	-	-	-	-	-	-	0%
Revenue Account	1,040	1,022	180	342	717	3,300	6,000	55%
Capitalized Interest Account - Series 2021-1	-	-	-	-	-	-	-	0%
Capitalized Interest Account - Series 2021-2	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments								
Special Assessments - On Roll	1,976	3,350	87,297	583,141	7,421	683,185	753,176	91%
Special Assessments - Off Roll	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	0%
Developer Contributions - Taylor Morrison	-	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 4,470	\$ 5,785	\$ 88,789	\$ 584,790	\$ 9,406	\$ 693,240	\$ 775,176	89%
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2021-1 - Eaves Bend	-	-	-	-	-	-	135,000	0%
Series 2021-2 - Heritage Park	-	-	-	-	-	-	145,000	0%
Principal Debt Service - Early Redemptions								
Series 2021-1 - Eaves Bend	-	-	-	-	-	-	-	0%
Series 2021-2 - Heritage Park	-	-	-	-	-	-	-	0%
Interest Expense								
Series 2021-1 - Eaves Bend	-	97,206	-	-	-	97,206	194,413	50%
Series 2021-2 - Heritage Park	-	112,630	-	-	-	112,630	225,260	50%
Due to Developer	-	-	-	-	-	-	-	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	0%
Other Fees and Charges								
Discounts for Early Payment	-	-	-	-	-	-	49,273	0%
Total Expenditures and Other Uses:	\$ -	\$ 209,836	\$ -	\$ -	\$ -	\$ 209,836	\$ 748,946	28%
Net Increase/ (Decrease) in Fund Balance	4,470	(204,051)	88,789	584,790	9,406	483,404	26,230	
Fund Balance - Beginning	603,672	608,142	404,091	492,880	1,077,670	603,672	603,672	
Fund Balance - Ending	\$ 608,142	\$ 404,091	\$ 492,880	\$ 1,077,670	\$ 1,087,076	\$ 1,087,076	\$ 629,902	

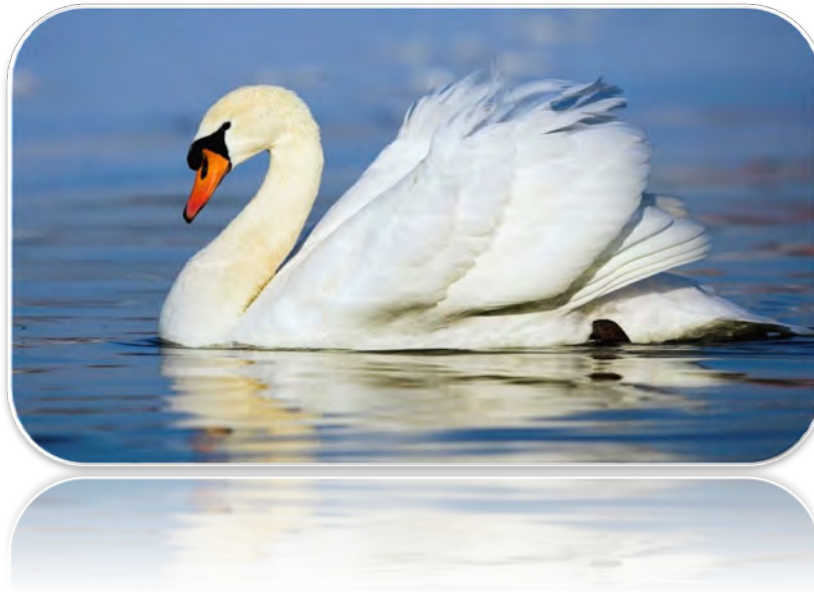
Artisan Lakes East Community Development District
Capital Projects Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2025

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income								
Construction Account	-	-	-	-	-	-	\$ -	0%
Cost of Issuance	-	-	-	-	-	-	\$ -	0%
Debt Proceeds	-	-	-	-	-	-	\$ -	0%
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	\$ -	0%
Total Revenue and Other Sources:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Expenditures and Other Uses								
Executive								
Professional Management	-	-	-	-	-	-	\$ -	0%
Other Contractual Services								
Trustee Services	-	-	-	-	-	-	\$ -	0%
Printing & Binding	-	-	-	-	-	-	\$ -	0%
Legal Services								
Legal - Series 2018 Bonds	-	-	-	-	-	-	\$ -	0%
Other General Government Services								
Stormwater Mgmt-Construction	-	-	-	-	-	-	\$ -	0%
Capital Outlay								
Construction - Capital Outlay	-	-	-	-	-	-	\$ -	0%
Cost of Issuance								
Legal - Series 2018 Bonds	-	-	-	-	-	-	\$ -	0%
Underwriter's Discount	-	-	-	-	-	-	\$ -	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	\$ -	0%
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
 Net Increase/ (Decrease) in Fund Balance	-	-	-	-	-	-	-	
Fund Balance - Beginning	1	1	1	1	1	1	-	
Fund Balance - Ending	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ -	

Artisan Lakes East Community Development District
Capital Projects Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2025

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income								
Construction Account	-	-	-	-	-	-	\$ -	0%
Cost of Issuance	-	-	-	-	-	-	\$ -	0%
Capitilized - Series 2021-2	-	-	-	-	-	-	\$ -	0%
Debt Proceeds	-	-	-	-	-	-	\$ -	0%
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	\$ -	0%
Total Revenue and Other Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Expenditures and Other Uses								
Executive								
Professional Management	-	-	-	-	-	-	\$ -	0%
Other Contractual Services								
Trustee Services	-	-	-	-	-	-	\$ -	0%
Printing & Binding	-	-	-	-	-	-	\$ -	0%
Legal Services								
Legal - Series 2021 Bonds	-	-	-	-	-	-	\$ -	0%
Other General Government Services								
Engineering Services	-	-	-	-	-	-	\$ -	0%
Capital Outlay								
Construction - Capital Outlay	-	-	-	-	-	-	\$ -	0%
Water-Sewer Combination	-	-	-	-	-	-	\$ -	0%
Cost of Issuance								
Legal - Series 2021 Bonds	-	-	-	-	-	-	\$ -	0%
Underwriter's Discount	-	-	-	-	-	-	\$ -	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	\$ -	0%
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Net Increase/ (Decrease) in Fund Balance	-	-	-	-	-	-	-	
Fund Balance - Beginning	(339,530)	(339,530)	(339,530)	(339,530)	(339,530)	(339,530)	-	
Fund Balance - Ending	<u><u>\$ (339,530)</u></u>	<u><u>\$ (339,530)</u></u>	<u><u>\$ (339,530)</u></u>	<u><u>\$ (339,530)</u></u>	<u><u>\$ (339,530)</u></u>	<u><u>\$ (339,530)</u></u>	<u><u>\$ -</u></u>	

ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS – MARCH 2025

FISCAL YEAR 2025

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

Table of Contents

<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>
<i>Debt Service Fund</i>	
<i>Series 2018</i>	<i>5</i>
<i>Series 2021</i>	<i>6</i>
<i>Capital Project Fund</i>	
<i>Series 2018</i>	<i>7</i>
<i>Series 2021</i>	<i>8</i>

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending March 31, 2025

Governmental Funds													
	Debt Service Funds			Capital Project Fund		Account Groups		Totals (Memorandum Only)					
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021	General Long Term Debt	General Fixed Assets						
Assets													
Cash and Investments													
General Fund - Invested Cash	\$	193,862	\$	-	\$	-	\$	-	\$	-	\$	193,862	
Debt Service Fund													
Interest Account													
Series 2018		-		-		-		-		-		-	
Series 2021-1		-		-		-		-		-		-	
Series 2021-2		-		-		-		-		-		-	
Sinking Account													
Series 2018		-		-		-		-		-		-	
Series 2021-1		-		-		-		-		-		-	
Series 2021-2		-		-		-		-		-		-	
Reserve Account													
Series 2018		-		198,954		-		-		-		198,954	
Series 2021-1		-		-		165,050		-		-		165,050	
Series 2021-2		-		-		186,469		-		-		186,469	
Revenue													
Series 2018		-		435,328		-		-		-		435,328	
Series 2021-1		-		-		738,642		-		-		738,642	
Prepayment Account													
Series 2018		-		-		-		-		-		-	
Series 2021-1		-		-		433		-		-		433	
Series 2021-2		-		-		-		-		-		-	
Capitalized Interest Account													
Series 2018		-		-		-		-		-		-	
Series 2021-1		-		-		-		-		-		-	
Series 2021-2		-		-		-		-		-		-	
Construction Account		-		-		1		-		-		1	
Cost of Issuance Account		-		-		-		-		-		-	
Due from Other Funds													
General Fund		-		3,072		5,436		-		-		8,508	
Debt Service Fund(s)		-		-		-		-		-		-	
Accounts Receivable		-		-		-		-		-		-	
Assessments Receivable		-		-		-		-		-		-	
Prepaid Expenses		-		-		-		-		-		-	
Amount Available in Debt Service Funds		-		-		-		-		1,733,383		1,733,383	
Amount to be Provided by Debt Service Funds		-		-		-		-		15,906,617		15,906,617	
Investment in General Fixed Assets (net of depreciation)		-		-		-		-		-		2,324,992	
Total Assets	\$	193,862	\$	637,354	\$	1,096,029	\$	1	\$	-	\$	17,640,000	
										\$	2,324,992	\$	21,892,238

Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending March 31, 2025

	Governmental Funds						Account Groups		Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund		General Long Term Debt	General Fixed Assets		
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021				
Liabilities									
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vendors Payable	-	-	-	-	-	-	-	-	-
Due to Other Funds									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	8,508	-	-	-	-	-	-	-	8,508
Due to Developer	-	-	-	-	-	-	-	-	-
Unamortized Prem/Discount on Bonds	-	-	-	-	339,530	-	-	-	339,530
Bonds Payable									
Current Portion (Due within 12 months)									
Series 2018	-	-	-	-	-	115,000	-	-	115,000
Series 2021	-	-	-	-	-	280,000	-	-	280,000
Long Term									
Series 2018	-	-	-	-	-	5,440,000	-	-	5,440,000
Series 2021	-	-	-	-	-	11,805,000	-	-	11,805,000
Total Liabilities	<u>\$ 8,508</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 339,530</u>	<u>\$ 17,640,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,988,039</u>
Fund Equity and Other Credits									
Investment in General Fixed Assets	-	-	-	-	-	-	2,324,992		2,324,992
Fund Balance									
Restricted									
Beginning: October 1, 2024 (Audited)	-	381,371	603,672	1	(339,530)	-	-	-	645,513
Results from Current Operations	-	255,983	492,358	-	-	-	-	-	748,340
Unassigned									
Beginning: October 1, 2024 (Audited)	86,131	-	-	-	-	-	-	-	86,131
Results from Current Operations	99,223	-	-	-	-	-	-	-	99,223
Total Fund Equity and Other Credits	<u>\$ 185,354</u>	<u>\$ 637,354</u>	<u>\$ 1,096,029</u>	<u>\$ 1</u>	<u>\$ (339,530)</u>	<u>\$ -</u>	<u>\$ 2,324,992</u>		<u>\$ 3,904,200</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 193,862</u>	<u>\$ 637,354</u>	<u>\$ 1,096,029</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 17,640,000</u>	<u>\$ 2,324,992</u>		<u>\$ 21,892,238</u>

Artisan Lakes East Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2025

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest									
Interest - General Checking	-	-	-	-	-	-	-	-	0%
Special Assessment Revenue									
Special Assessments - On-Roll	387	657	17,112	114,307	1,455	1,066	134,983	148,589	91%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	0%
Other Fees and Charges									
Discounts/Collection Fees	-	-	-	-	-	-	-	(10,401)	0%
Miscellaneous Revenue	-	-	-	-	-	-	-	-	0%
Developer Contribution	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 387	\$ 657	\$ 17,112	\$ 114,307	\$ 1,455	\$ 1,066	\$ 134,983	\$ 138,188	98%
Expenditures and Other Uses									
Executive									
Professional Management	2,083	2,083	2,083	2,083	2,083	2,083	12,500	25,000	50%
Financial and Administrative									
Audit Services	-	-	-	4,800	-	-	4,800	5,500	87%
Accounting Services	333	333	333	333	333	333	2,000	4,000	50%
Assessment Roll Services	500	500	500	500	500	500	3,000	6,000	50%
Arbitrage Rebate Services	-	-	-	-	-	500	500	1,500	33%
Other Contractual Services									
Legal Advertising	-	273	-	-	-	-	273	1,000	27%
Trustee Services	-	-	-	4,246	-	-	4,246	8,385	51%
Dissemination Agent Services	-	-	-	-	-	-	-	6,000	0%
Property Appraiser Fees	-	-	-	-	-	-	-	-	0%
Bank Service Fees	-	-	-	-	-	-	-	300	0%

Artisan Lakes East Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2025

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Communications & Freight Services									
Postage, Freight & Messenger	-	-	-	-	-	-	-	100	0%
Computer Services - Website Development	-	-	-	300	-	-	300	600	50%
Insurance	6,477	-	-	-	-	-	6,477	7,628	85%
Printing & Binding	-	-	-	-	-	-	-	1,700	0%
Subscription & Memberships	-	175	-	-	-	-	175	175	100%
Legal Services									
Legal - General Counsel	-	-	1,091	-	286	-	1,376	12,800	11%
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	-	0%
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	0%
Other General Government Services									
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	0%
Engineering Services	-	-	113	-	-	-	113	7,500	2%
Contingencies	-	-	-	-	-	-	-	-	0%
Capital Outlay	-	-	-	-	-	-	-	-	0%
Reserves									
Operational Reserves (Future Years)	-	-	-	-	-	-	-	50,000	0%
Extraordinary Items	-	-	-	-	-	-	-	-	0%
Sub-Total:	9,394	3,364	4,120	12,263	3,202	3,417	35,760	138,188	26%
Total Expenditures and Other Uses:	\$ 9,394	\$ 3,364	\$ 4,120	\$ 12,263	\$ 3,202	\$ 3,417	\$ 35,760	\$ 138,188	26%
Net Increase/ (Decrease) in Fund Balance	(9,006)	(2,708)	12,992	102,044	(1,748)	(2,351)	99,223	-	
Fund Balance - Beginning	86,131	77,124	74,417	87,408	189,453	187,705	86,131	86,131	
Fund Balance - Ending	\$ 77,124	\$ 74,417	\$ 87,408	\$ 189,453	\$ 187,705	\$ 185,354	\$ 185,354	\$ 86,131	

Artisan Lakes East Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2025

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income									
Interest Account	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	0%
Reserve Account	823	800	743	740	718	648	4,472	4,300	104%
Prepayment Account	-	-	-	-	-	-	-	-	0%
Revenue Account	754	740	167	259	469	1,399	3,788	2,500	152%
Capitalized Interest Account	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments									
Special Assessments - On Roll	1,117	1,893	49,337	329,570	4,194	3,072	389,183	425,762	91%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	0%
Other Fees and Charges									
Discounts for Early Payment	-	-	-	-	-	-	-	(27,854)	0%
Debt Proceeds	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 2,693	\$ 3,433	\$ 50,247	\$ 330,569	\$ 5,381	\$ 5,119	\$ 397,443	\$ 404,708	98%
Expenditures and Other Uses									
Debt Service									
Principal Debt Service - Mandatory									
Series 2018	-	-	-	-	-	-	-	115,000	0%
Principal Debt Service - Early Redemptions									
Series 2018	-	-	-	-	-	-	-	-	0%
Interest Expense									
Series 2018	-	141,460	-	-	-	-	141,460	282,920	50%
Due to Developer	-	-	-	-	-	-	-	-	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 141,460	\$ -	\$ -	\$ -	\$ -	\$ 141,460	\$ 397,920	36%
Net Increase/ (Decrease) in Fund Balance	2,693	(138,027)	50,247	330,569	5,381	5,119	255,983	6,788	
Fund Balance - Beginning	381,371	384,065	246,038	296,285	626,854	632,235	381,371	381,371	
Fund Balance - Ending	\$ 384,065	\$ 246,038	\$ 296,285	\$ 626,854	\$ 632,235	\$ 637,354	\$ 637,354	\$ 388,159	

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 March 31, 2025

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income									
Interest Account	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	0%
Reserve Account - Series 2021-1	683	664	616	614	595	538	3,710	8,000	46%
Reserve Account - Series 2021-2	771	750	696	694	673	607	4,191	8,000	52%
Prepayment Account	-	-	-	-	-	-	-	-	0%
Revenue Account	1,040	1,022	180	342	717	2,372	5,673	6,000	95%
Capitalized Interest Account - Series 2021-1	-	-	-	-	-	-	-	-	0%
Capitalized Interest Account - Series 2021-2	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments									
Special Assessments - On Roll	1,976	3,350	87,297	583,141	7,421	5,436	688,621	753,176	91%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	0%
Other Fees and Charges									
Discounts for Early Payment	-	-	-	-	-	-	-	(49,273)	0%
Developer Contributions - Taylor Morrison	-	-	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 4,470	\$ 5,785	\$ 88,789	\$ 584,790	\$ 9,406	\$ 8,953	\$ 702,194	\$ 725,903	97%
Expenditures and Other Uses									
Debt Service									
Principal Debt Service - Mandatory									
Series 2021-1 - Eaves Bend	-	-	-	-	-	-	-	135,000	0%
Series 2021-2 - Heritage Park	-	-	-	-	-	-	-	145,000	0%
Principal Debt Service - Early Redemptions									
Series 2021-1 - Eaves Bend	-	-	-	-	-	-	-	-	0%
Series 2021-2 - Heritage Park	-	-	-	-	-	-	-	-	0%
Interest Expense									
Series 2021-1 - Eaves Bend	-	97,206	-	-	-	-	97,206	194,413	50%
Series 2021-2 - Heritage Park	-	112,630	-	-	-	-	112,630	225,260	50%
Due to Developer	-	-	-	-	-	-	-	-	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 209,836	\$ -	\$ -	\$ -	\$ -	\$ 209,836	\$ 699,673	30%
Net Increase/ (Decrease) in Fund Balance	4,470	(204,051)	88,789	584,790	9,406	8,953	492,358	26,230	
Fund Balance - Beginning	603,672	608,142	404,091	492,880	1,077,670	1,087,076	603,672	603,672	
Fund Balance - Ending	\$ 608,142	\$ 404,091	\$ 492,880	\$ 1,077,670	\$ 1,087,076	\$ 1,096,029	\$ 1,096,029	\$ 629,902	

Artisan Lakes East Community Development District
Capital Projects Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2025

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income									
Construction Account	-	-	-	-	-	-	-	\$ -	0%
Cost of Issuance	-	-	-	-	-	-	-	\$ -	0%
Debt Proceeds	-	-	-	-	-	-	-	\$ -	0%
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	\$ -	0%
Total Revenue and Other Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Expenditures and Other Uses									
Executive									
Professional Management	-	-	-	-	-	-	-	\$ -	0%
Other Contractual Services									
Trustee Services	-	-	-	-	-	-	-	\$ -	0%
Printing & Binding	-	-	-	-	-	-	-	\$ -	0%
Legal Services									
Legal - Series 2018 Bonds	-	-	-	-	-	-	-	\$ -	0%
Other General Government Services									
Stormwater Mgmt-Construction	-	-	-	-	-	-	-	\$ -	0%
Capital Outlay									
Construction - Capital Outlay	-	-	-	-	-	-	-	\$ -	0%
Cost of Issuance									
Legal - Series 2018 Bonds	-	-	-	-	-	-	-	\$ -	0%
Underwriter's Discount	-	-	-	-	-	-	-	\$ -	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	\$ -	0%
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Net Increase/ (Decrease) in Fund Balance	-	-	-	-	-	-	-	-	-
Fund Balance - Beginning	1	1	1	1	1	1	1	-	-
Fund Balance - Ending	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ -</u></u>	

Artisan Lakes East Community Development District
Capital Projects Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2025

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income									
Construction Account	-	-	-	-	-	-	-	\$ -	0%
Cost of Issuance	-	-	-	-	-	-	-	\$ -	0%
Capitilized - Series 2021-2	-	-	-	-	-	-	-	\$ -	0%
Debt Proceeds	-	-	-	-	-	-	-	\$ -	0%
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	\$ -	0%
Total Revenue and Other Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Expenditures and Other Uses									
Executive									
Professional Management	-	-	-	-	-	-	-	\$ -	0%
Other Contractual Services									
Trustee Services	-	-	-	-	-	-	-	\$ -	0%
Printing & Binding	-	-	-	-	-	-	-	\$ -	0%
Legal Services									
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	\$ -	0%
Other General Government Services									
Engineering Services	-	-	-	-	-	-	-	\$ -	0%
Capital Outlay									
Construction - Capital Outlay	-	-	-	-	-	-	-	\$ -	0%
Water-Sewer Combination	-	-	-	-	-	-	-	\$ -	0%
Cost of Issuance									
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	\$ -	0%
Underwriter's Discount	-	-	-	-	-	-	-	\$ -	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	\$ -	0%
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
Net Increase/ (Decrease) in Fund Balance	-	-	-	-	-	-	-	-	-
Fund Balance - Beginning	(339,530)	(339,530)	(339,530)	(339,530)	(339,530)	(339,530)	(339,530)	-	-
Fund Balance - Ending	<u>\$ (339,530)</u>	<u>\$ (339,530)</u>	<u>\$ (339,530)</u>	<u>\$ (339,530)</u>	<u>\$ (339,530)</u>	<u>\$ (339,530)</u>	<u>\$ (339,530)</u>	<u>\$ -</u>	<u>-</u>