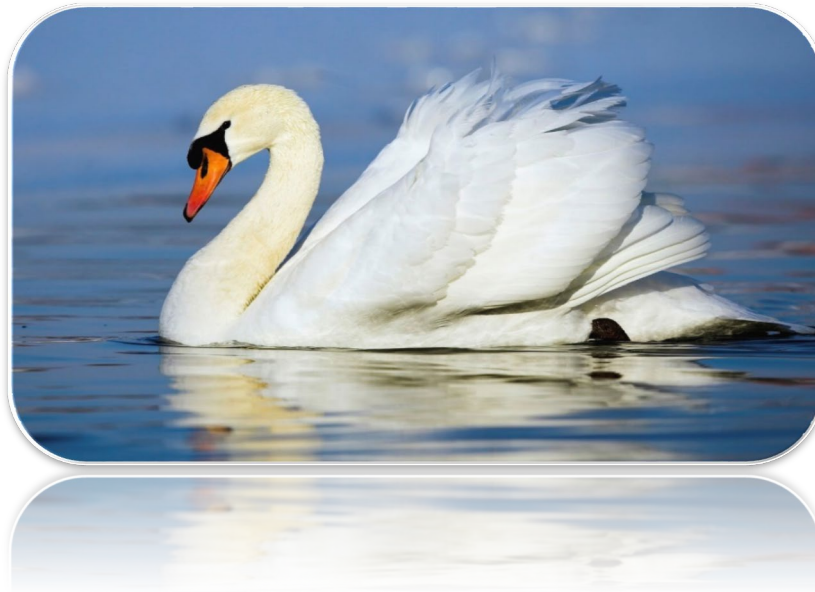


# ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - JANUARY 2022

FISCAL YEAR 2022

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 333308

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*Artisan Lakes East Community Development District*

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*JPWard & Associates, LLC*

2301 NORTHEAST 37 STREET  
FORT LAUDERDALE,  
FLORIDA 33308

**Artisan Lakes East Community Development District  
Balance Sheet  
for the Period Ending January 31, 2022**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
<b>Assets</b>								
<b>Cash and Investments</b>								
General Fund - Invested Cash	\$ 137,323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,323
Debt Service Fund								
Interest Account								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Sinking Account								
Series 2018	-	0	-	-	-	-	-	0
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Reserve Account								
Series 2018	-	198,954	-	-	-	-	-	198,954
Series 2021-1	-	-	165,483	-	-	-	-	165,483
Series 2021-2	-	-	186,469	-	-	-	-	186,469
Revenue								
Series 2018	-	335,201	-	-	-	-	-	335,201
Series 2021-1	-	-	2	-	-	-	-	2
Prepayment Account								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-
Capitalized Interest Account								
Series 2018	-	-	-	-	-	-	-	-
Series 2021-1	-	-	3	-	-	-	-	3
Series 2021-2	-	-	231,826	-	-	-	-	231,826
Construction Account	-	-	-	148,657	11,867,756	-	-	12,016,414
Cost of Issuance Account	-	-	-	-	-	-	-	-
<b>Due from Other Funds</b>								
General Fund	-	31,514	-	-	-	-	-	31,514
Debt Service Fund(s)	-	-	-	-	-	-	-	-

**Artisan Lakes East Community Development District  
Balance Sheet  
for the Period Ending January 31, 2022**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
Accounts Receivable	-	-	-	-	-	-	-	
Assessments Receivable	-	-	-	-	-	-	-	
Amount Available in Debt Service Funds	-	-	-	-	-	565,669	565,669	
Amount to be Provided by Debt Service Funds	-	-	-	-	-	18,064,331	18,064,331	
Total Assets	<u>\$ 137,323</u>	<u>\$ 565,669</u>	<u>\$ 583,783</u>	<u>\$ 148,657</u>	<u>\$ 11,867,756</u>	<u>\$ 18,630,000</u>	<u>\$ 31,933,189</u>	

**Artisan Lakes East Community Development District  
Balance Sheet  
for the Period Ending January 31, 2022**

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
<b>Liabilities</b>								
<b>Accounts Payable &amp; Payroll Liabilities</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Other Funds</b>	-							-
General Fund	-							-
Debt Service Fund(s)	31,514							31,514
<b>Due to Developer</b>	-							-
<b>Unamortized Prem/Discount on Bonds</b>	-				339,530			339,530
<b>Bonds Payable</b>								
Current Portion								
Series 2018						\$100,000		100,000
Series 2021						\$125,000		125,000
Long Term								
Series 2018						\$5,770,000		5,770,000
Series 2021						\$12,635,000		12,635,000
<b>Total Liabilities</b>	<u>\$ 31,514</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 339,530</u>	<u>\$ 18,630,000</u>		<u>\$ 19,001,045</u>
<b>Fund Equity and Other Credits</b>								
<b>Investment in General Fixed Assets</b>	-	-	-	-	-	-	-	-
<b>Fund Balance</b>								
<b>Restricted</b>								
Beginning: October 1, 2021 (Unaudited)	-	357,544	721,584	148,655	11,528,027	-		12,755,810
Results from Current Operations	-	208,126	(137,802)	2	198	-		70,525
<b>Unassigned</b>								
Beginning: October 1, 2021 (Unaudited)	39,098	-	-	-	-	-		39,098
Results from Current Operations	66,711	-	-	-	-	-		66,711
<b>Total Fund Equity and Other Credits</b>	<u>\$ 105,809</u>	<u>\$ 565,669</u>	<u>\$ 583,783</u>	<u>\$ 148,657</u>	<u>\$ 11,528,226</u>	<u>\$ -</u>		<u>\$ 12,932,144</u>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<u>\$ 137,323</u>	<u>\$ 565,669</u>	<u>\$ 583,783</u>	<u>\$ 148,657</u>	<u>\$ 11,867,756</u>	<u>\$ 18,630,000</u>		<u>\$ 31,933,189</u>

**Artisan Lakes East Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2022**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>							
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest</b>							
Interest - General Checking	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>							
Special Assessments - On-Roll	401	5,523	72,024	7,566	85,515	95,585	89%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
<b>Miscellaneous Revenue</b>							
Developer Contribution	-	-	-	-	-	-	N/A
<b>Intragovernmental Transfer In</b>							
Intragovernmental Transfer In	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 401</b>	<b>\$ 5,523</b>	<b>\$ 72,024</b>	<b>\$ 7,566</b>	<b>\$ 85,515</b>	<b>\$ 95,585</b>	<b>89%</b>
<b>Expenditures and Other Uses</b>							
<b>Executive</b>							
Professional Management	1,806	1,806	1,806	1,806	7,222	20,000	36%
<b>Financial and Administrative</b>							
Audit Services	-	-	-	-	-	5,200	0%
Accounting Services	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	1,000	0%
<b>Other Contractual Services</b>							
Legal Advertising	82	-	-	-	82	3,000	3%
Trustee Services	-	-	-	-	-	11,600	0%
Dissemination Agent Services	-	-	-	-	-	6,000	0%
Property Appraiser Fees	-	-	-	-	-	-	N/A
Bank Service Fees	53	22	22	-	97	360	27%
<b>Communications &amp; Freight Services</b>							

**Artisan Lakes East Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2022**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Postage, Freight & Messenger	43	-	45	-	88	750	12%
<b>Computer Services - Website Development</b>	-	-	-	-	-	2,000	0%
<b>Insurance</b>	5,570	-	-	-	5,570	5,800	96%
<b>Printing &amp; Binding</b>		266	194		460	700	66%
<b>Subscription &amp; Memberships</b>	175	-	-	-	175	175	100%
<b>Legal Services</b>							
Legal - General Counsel	-	358	24	-	381	7,500	5%
Legal - Series 2021 Bonds	-	-	-	-	-	-	N/A
Legal - Boundary Amendment	720	3,484	58	-	4,262	-	N/A
<b>Other General Government Services</b>							
Engineering Services	-	183	285	-	467.50	7,500	6%
Contingencies	-	-	-	-	-	14,000	0%
Capital Outlay	-	-	-	-	-	-	N/A
<b>Reserves</b>							
Operational Reserves (Future Years)					-	10,000	0%
<b>Other Fees and Charges</b>	-	-	-	-	-	-	N/A
Discounts/Collection Fees					-	-	
<b>Sub-Total:</b>	<b>8,448</b>	<b>6,117</b>	<b>2,433</b>	<b>1,806</b>	<b>18,804</b>	<b>95,585</b>	<b>20%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 8,448</b>	<b>\$ 6,117</b>	<b>\$ 2,433</b>	<b>\$ 1,806</b>	<b>\$ 18,804</b>	<b>\$ 95,585</b>	<b>20%</b>
Net Increase/ (Decrease) in Fund Balance	(8,047)	(594)	69,592	5,760	66,711	-	
Fund Balance - Beginning	39,098	31,051	30,457	100,048	39,098	-	
<b>Fund Balance - Ending</b>	<b>\$ 31,051</b>	<b>\$ 30,457</b>	<b>\$ 100,048</b>	<b>\$ 105,809</b>	<b>105,809</b>	<b>\$ -</b>	

**Artisan Lakes East Community Development District**  
**Debt Service Fund - Series 2018**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2022**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>							
Carryforward	\$ -	\$ -	\$ -	\$ -	-	-	N/A
<b>Interest Income</b>							
Interest Account	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	N/A
Reserve Account	1	1	1	1	3	-	N/A
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	0	2	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	N/A
<b>Special Assessments - Prepayments</b>							
Special Assessments - On Roll	1,672	23,007	300,002	31,514	356,196	398,031	89%
Special Assessments - Off Roll	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>							
Intragovernmental Transfer In	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 1,674</b>	<b>\$ 23,008</b>	<b>\$ 300,003</b>	<b>\$ 31,515</b>	<b>\$ 356,201</b>	<b>\$ 398,031</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>							
<b>Debt Service</b>							
<b>Principal Debt Service - Mandatory</b>							
Series 2018	-	-	-	-	-	100,000	0%
<b>Principal Debt Service - Early Redemptions</b>							
Series 2018	-	-	-	-	-	-	N/A
<b>Interest Expense</b>							
Series 2018	-	148,075	-	-	148,075	296,150	50%
<b>Due to Developer</b>							
	-	-	-	-	-	-	N/A
<b>Operating Transfers Out (To Other Funds)</b>							
	-	-	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 148,075</b>	<b>\$ -</b>	<b>\$ -</b>	<b>148,075</b>	<b>\$ 396,150</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	1,674	(125,067)	300,003	31,515	208,126	1,881	
Fund Balance - Beginning	357,544	359,217	234,151	534,154	357,544	-	
<b>Fund Balance - Ending</b>	<b>\$ 359,217</b>	<b>\$ 234,151</b>	<b>\$ 534,154</b>	<b>\$ 565,669</b>	<b>565,669</b>	<b>\$ 1,881</b>	

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, 2022**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>							
Carryforward	\$ -	\$ -	\$ -	\$ -	-	-	N/A
<b>Interest Income</b>							
Interest Account	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	N/A
Reserve Account - Series 2021-1	1	1	1	1	3	-	N/A
Reserve Account - Series 2021-2	1	1	1	1	3	-	N/A
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	-	-	-	-	-	-	N/A
Capitalized Interest Account - Series 2021-1	0	0	-	-	1	-	N/A
Capitalized Interest Account - Series 2021-2	1	1	1	1	4	-	N/A
<b>Special Assessments - Prepayments</b>							
Special Assessments - On Roll	-	-	-	-	-	-	N/A
Special Assessments - Off Roll	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>	-	-	-	-	-	-	N/A
<b>Intragovernmental Transfer In</b>	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 11</b>	<b>\$ -</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>							
<b>Debt Service</b>							
<b>Principal Debt Service - Mandatory</b>							
Series 2021-1	-	-	-	-	-	-	N/A
Series 2021-2	-	-	-	-	-	-	N/A
<b>Principal Debt Service - Early Redemptions</b>							
Series 2021-1	-	-	-	-	-	-	N/A
Series 2021-2	-	-	-	-	-	-	N/A
<b>Interest Expense</b>							
Series 2021-1	-	64,404	-	-	64,404	-	N/A
Series 2021-2	-	73,408	-	-	73,408	-	N/A
<b>Due to Developer</b>	-	-	-	-	-	-	N/A
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 137,813</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 137,813</b>	<b>\$ -</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	3	(137,809)	2	2	(137,802)	-	
Fund Balance - Beginning	721,584	721,587	583,778	583,780	721,584	-	
<b>Fund Balance - Ending</b>	<b>\$ 721,587</b>	<b>\$ 583,778</b>	<b>\$ 583,780</b>	<b>\$ 583,783</b>	<b>\$ 583,783</b>	<b>\$ -</b>	

Prepared by:

**JPWARD and Associates, LLC**

**Artisan Lakes East Community Development District**  
**Capital Projects Fund - Series 2018**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2022**

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

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, 2022**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>							
Carryforward	-	-	-	-	-	\$ -	N/A
<b>Interest Income</b>							
Construction Account	49	50	49	50	198	\$ -	N/A
Cost of Issuance	0	-	-	-	0	\$ -	N/A
<b>Debt Proceeds</b>	-	-	-	-	-	\$ -	N/A
<b>Operating Transfers In (From Other Funds)</b>	-	-	-	-	-	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 49</b>	<b>\$ 50</b>	<b>\$ 49</b>	<b>\$ 50</b>	<b>\$ 198</b>	<b>\$ -</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>							
<b>Executive</b>							
Professional Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Other Contractual Services</b>							
Trustee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Printing &amp; Binding</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Legal Services</b>							
Legal - Series 2021 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Other General Government Services</b>							
Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Capital Outlay</b>							
<b>Construction - Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Cost of Issuance</b>							
Legal - Series 2021 Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Underwriter's Discount</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Operating Transfers Out (To Other Funds)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	\$ 49	\$ 50	\$ 49	\$ 50	\$ 198	-	
Fund Balance - Beginning	\$ 11,528,027	\$ 11,528,076	\$ 11,528,127	\$ 11,528,176	\$ 11,528,027	-	
<b>Fund Balance - Ending</b>	<b>\$ 11,528,076</b>	<b>\$ 11,528,127</b>	<b>\$ 11,528,176</b>	<b>\$ 11,528,226</b>	<b>\$ 11,528,226</b>	<b>-</b>	

Prepared by:

**JPWARD and Associates, LLC**