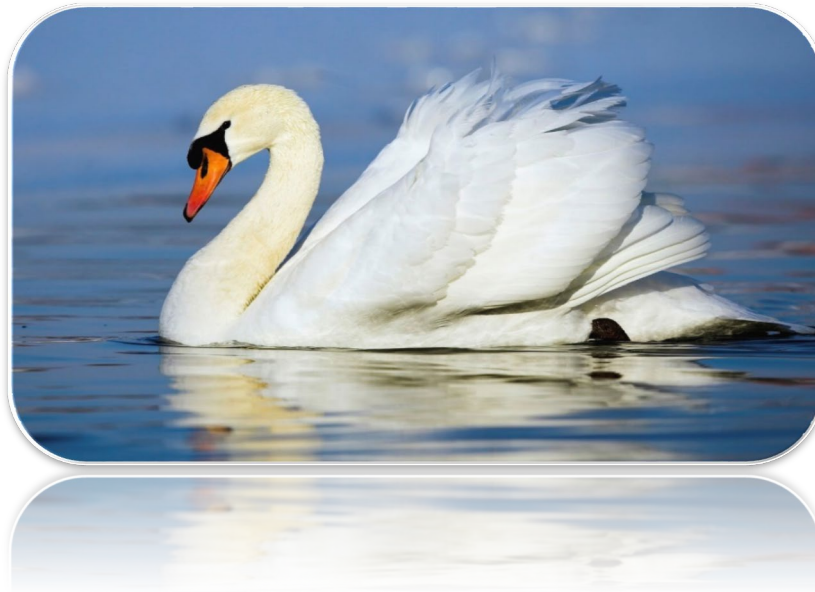


# ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - NOVEMBER 2021

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 November 30, 2021**

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

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

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

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

	Governmental Funds						Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021			
<b>Liabilities</b>								
<b>Accounts Payable &amp; Payroll Liabilities</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Other Funds</b>	-							-
General Fund	-							-
Debt Service Fund(s)	24,679							24,679
<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>\$ 24,679</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 339,530</u>	<u>\$ 18,630,000</u>		<u>\$ 18,994,209</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	-	(123,393)	(137,807)	1	99	-		(261,099)
<b>Unassigned</b>								
Beginning: October 1, 2021 (Unaudited)	39,098	-	-	-	-	-		39,098
Results from Current Operations	(8,641)	-	-	-	-	-		(8,641)
<b>Total Fund Equity and Other Credits</b>	<u>\$ 30,457</u>	<u>\$ 234,151</u>	<u>\$ 583,778</u>	<u>\$ 148,656</u>	<u>\$ 11,528,127</u>	<u>\$ -</u>		<u>\$ 12,525,168</u>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<u>\$ 55,136</u>	<u>\$ 234,151</u>	<u>\$ 583,778</u>	<u>\$ 148,656</u>	<u>\$ 11,867,657</u>	<u>\$ 18,630,000</u>		<u>\$ 31,519,378</u>

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

Description	October	November	Year to Date	Total Annual Budget	% of Budget
<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	5,925	95,585	6%
Special Assessments - Off-Roll	-	-	-	-	N/A
<b>Miscellaneous Revenue</b>					
<b>Developer Contribution</b>			-	-	N/A
<b>Intragovernmental Transfer In</b>	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 401</b>	<b>\$ 5,523</b>	<b>\$ 5,925</b>	<b>\$ 95,585</b>	<b>6%</b>
<b>Expenditures and Other Uses</b>					
<b>Executive</b>					
Professional Management	1,806	1,806	3,611	20,000	18%
<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	75	360	21%
<b>Communications &amp; Freight Services</b>					

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

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Postage, Freight & Messenger	43	-	43	750	6%
<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	266	700	38%
<b>Subscription &amp; Memberships</b>	175	-	175	175	100%
<b>Legal Services</b>					
Legal - General Counsel	-	358	358	7,500	5%
Legal - Series 2021 Bonds	-	-	-	-	N/A
Legal - Boundary Amendment	720	3,484	4,204	-	N/A
<b>Other General Government Services</b>					
Engineering Services	-	183	182.50	7,500	2%
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>14,566</b>	<b>95,585</b>	<b>15%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 8,448</b>	<b>\$ 6,117</b>	<b>\$ 14,566</b>	<b>\$ 95,585</b>	<b>15%</b>
Net Increase/ (Decrease) in Fund Balance	(8,047)	(594)	(8,641)	-	
Fund Balance - Beginning	39,098	31,051	39,098	-	
<b>Fund Balance - Ending</b>	<b>\$ 31,051</b>	<b>\$ 30,457</b>	<b>30,457</b>	<b>\$ -</b>	

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

Description	October	November	Year to Date	Total Annual Budget	% of Budget
<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	2	-	N/A
Prepayment Account	-	-	-	-	N/A
Revenue Account	1	1	1	-	N/A
Capitalized Interest Account	-	-	-	-	N/A
<b>Special Assessments - Prepayments</b>					
Special Assessments - On Roll	1,672	23,007	24,679	398,031	6%
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>\$ 24,682</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>148,075</b>	<b>\$ 396,150</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	1,674	(125,067)	(123,393)	1,881	
Fund Balance - Beginning	357,544	359,217	357,544	-	
<b>Fund Balance - Ending</b>	<b>\$ 359,217</b>	<b>\$ 234,151</b>	<b>234,151</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 November 30, 2021**

Description	October	November	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	-	N/A
Reserve Account - Series 2021-2	1	1	2	-	N/A
Prepayment Account	-	-	-	-	N/A
Revenue Account	-	-	-	-	N/A
Capitalized Interest Account - Series 2021-1	0	0	1	-	N/A
Capitalized Interest Account - Series 2021-2	1	1	3	-	N/A
<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>					
Intragovernmental Transfer In	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 6</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	-	-	-	-	N/A
<b>Principal Debt Service - Early Redemptions</b>					
Series 2021	-	-	-	-	N/A
<b>Interest Expense</b>					
Series 2021	-	137,813	137,813	-	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>137,813</b>	<b>\$ -</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	3	(137,809)	(137,807)	-	
Fund Balance - Beginning	721,584	721,587	721,584	-	
<b>Fund Balance - Ending</b>	<b>\$ 721,587</b>	<b>\$ 583,778</b>	<b>583,778</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 November 30, 2021**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>					
<b>Carryforward</b>	-	-	-	\$ -	N/A
<b>Interest Income</b>					
Construction Account	1	1	1	\$ -	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>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>N/A</u>
<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>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Net Increase/ (Decrease) in Fund Balance	\$ 1	\$ 1	\$ 1	-	
Fund Balance - Beginning	<u>\$ 148,655</u>	<u>\$ -</u>	<u>\$ 148,655</u>	<u>\$ -</u>	
<b>Fund Balance - Ending</b>	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 148,656</u></u>	<u><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 November 30, 2021**

Description	October	November	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	99	\$ -	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>	<u>\$ 49</u>	<u>\$ 50</u>	<u>\$ 99</u>	<u>\$ -</u>	<u>N/A</u>
<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>	\$ -	\$ -	\$ -	\$ -	N/A
<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>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Net Increase/ (Decrease) in Fund Balance	\$ 49	\$ 50	\$ 99	-	-
Fund Balance - Beginning	<u>\$ 11,528,027</u>	<u>\$ 11,528,076</u>	<u>\$ 11,528,027</u>	<u>\$ -</u>	<u>-</u>
<b>Fund Balance - Ending</b>	<u><u>\$ 11,528,076</u></u>	<u><u>\$ 11,528,127</u></u>	<u><u>\$ 11,528,127</u></u>	<u><u>\$ -</u></u>	<u><u>-</u></u>

Prepared by:

**JPWARD and Associates, LLC**