

# ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - JANUARY 2025

FISCAL YEAR 2025

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PREPARED BY:

JWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 33308

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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, 2025**

|                                                          | Governmental Funds |             |             |                      |             |                           |                         |            | Totals<br>(Memorandum<br>Only) |            |
|----------------------------------------------------------|--------------------|-------------|-------------|----------------------|-------------|---------------------------|-------------------------|------------|--------------------------------|------------|
|                                                          | Debt Service Funds |             |             | Capital Project Fund |             | Account Groups            |                         |            |                                |            |
|                                                          | General Fund       | Series 2018 | Series 2021 | Series 2018          | Series 2021 | General Long<br>Term Debt | General Fixed<br>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<br>(Memorandum<br>Only) |            |
|--------------------------------------------------|--------------------|-------------|-------------|----------------------|-------------|---------------------------|-------------------------|------------|--------------------------------|------------|
|                                                  | Debt Service Funds |             |             | Capital Project Fund |             | General Long<br>Term Debt | General Fixed<br>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                                | \$                 | -           | \$          | -                    | \$          | -                         | \$                      | 17,640,000 | \$                             | -          |
| 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              | \$                 | 189,453     | \$          | 626,854              | \$          | 1,077,670                 | \$                      | -          | \$                             | 2,486,335  |
| Total Liabilities, Fund Equity and Other Credits | \$                 | 189,453     | \$          | 626,854              | \$          | 1,077,670                 | \$                      | 0          | \$                             | 17,640,000 |
|                                                  |                    |             |             |                      |             |                           |                         |            |                                |            |
|                                                  |                    |             |             |                      |             |                           |                         |            |                                |            |
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|                                                  |                    |             |             |                      |             |                           |                         |            |                                |            |
|                                                  |                    |             |             |                      |             |                           |                         |            |                                |            |

**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 |
|-----------------------------------------|---------------|---------------|------------------|-------------------|-------------------|---------------------|-------------|
| <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           | 387           | 657           | 17,112           | 114,307           | 132,463           | 148,589             | 89%         |
| Special Assessments - Off-Roll          | -             | -             | -                | -                 | -                 | -                   | N/A         |
| <b>Miscellaneous Revenue</b>            | -             | -             | -                | -                 | -                 | -                   | N/A         |
| <b>Developer Contribution</b>           | -             | -             | -                | -                 | -                 | -                   | N/A         |
| <b>Intragovernmental Transfer In</b>    | -             | -             | -                | -                 | -                 | -                   | N/A         |
| <b>Total Revenue and Other Sources:</b> | <b>\$ 387</b> | <b>\$ 657</b> | <b>\$ 17,112</b> | <b>\$ 114,307</b> | <b>\$ 132,463</b> | <b>\$ 148,589</b>   | <b>89%</b>  |
| <b>Expenditures and Other Uses</b>      |               |               |                  |                   |                   |                     |             |
| <b>Executive</b>                        |               |               |                  |                   |                   |                     |             |
| Professional Management                 | 2,083         | 2,083         | 2,083            | 2,083             | 8,333             | 25,000              | 33%         |
| <b>Financial and Administrative</b>     |               |               |                  |                   |                   |                     |             |
| 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%          |
| <b>Other Contractual Services</b>       |               |               |                  |                   |                   |                     |             |
| 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 |
|------------------------------------------------|------------------|------------------|------------------|-------------------|-------------------|---------------------|-------------|
| <b>Communications &amp; Freight Services</b>   |                  |                  |                  |                   |                   |                     |             |
| Postage, Freight & Messenger                   | -                | -                | -                | -                 | -                 | 100                 | 0%          |
| <b>Computer Services - Website Development</b> | -                | -                | -                | 300               | 300               | 600                 | 50%         |
| <b>Insurance</b>                               | 6,477            | -                | -                | -                 | 6,477             | 7,628               | 85%         |
| <b>Printing &amp; Binding</b>                  | -                | -                | -                | -                 | -                 | 1,700               | 0%          |
| <b>Subscription &amp; Memberships</b>          | -                | 175              | -                | -                 | 175               | 175                 | 100%        |
| <b>Legal Services</b>                          |                  |                  |                  |                   |                   |                     |             |
| Legal - General Counsel                        | -                | -                | 1,091            | -                 | 1,091             | 12,800              | 9%          |
| Legal - Series 2021 Bonds                      | -                | -                | -                | -                 | -                 | -                   | N/A         |
| Legal - Boundary Amendment                     | -                | -                | -                | -                 | -                 | -                   | N/A         |
| <b>Other General Government Services</b>       |                  |                  |                  |                   |                   |                     |             |
| Stormwater Needs Analysis                      | -                | -                | -                | -                 | -                 | -                   | N/A         |
| Engineering Services                           | -                | -                | 113              | -                 | 113               | 7,500               | 2%          |
| Contingencies                                  | -                | -                | -                | -                 | -                 | -                   | N/A         |
| Capital Outlay                                 | -                | -                | -                | -                 | -                 | -                   | N/A         |
| <b>Reserves</b>                                |                  |                  |                  |                   |                   |                     |             |
| Operational Reserves (Future Years)            | -                | -                | -                | -                 | -                 | 50,000              | 0%          |
| <b>Extraordinary Items</b>                     | -                | -                | -                | -                 | -                 | -                   | N/A         |
| <b>Other Fees and Charges</b>                  |                  |                  |                  |                   |                   |                     |             |
| Discounts/Collection Fees                      | -                | -                | -                | -                 | -                 | 10,401              | 0%          |
| <b>Sub-Total:</b>                              | <b>9,394</b>     | <b>3,364</b>     | <b>4,120</b>     | <b>12,263</b>     | <b>29,141</b>     | <b>148,589</b>      | <b>20%</b>  |
| <b>Total Expenditures and Other Uses:</b>      | <b>\$ 9,394</b>  | <b>\$ 3,364</b>  | <b>\$ 4,120</b>  | <b>\$ 12,263</b>  | <b>\$ 29,141</b>  | <b>\$ 148,589</b>   | <b>20%</b>  |
| 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              |             |
| <b>Fund Balance - Ending</b>                   | <b>\$ 77,124</b> | <b>\$ 74,417</b> | <b>\$ 87,408</b> | <b>\$ 189,453</b> | <b>\$ 189,453</b> | <b>\$ 86,131</b>    |             |

**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 |
|---------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------|
| <b>Revenue and Other Sources</b>                  |                   |                   |                   |                   |                   |                     |             |
| <b>Carryforward</b>                               | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                | N/A         |
| <b>Interest Income</b>                            |                   |                   |                   |                   |                   |                     |             |
| 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         |
| <b>Special Assessments - Prepayments</b>          |                   |                   |                   |                   |                   |                     |             |
| 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         |
| <b>Debt Proceeds</b>                              | -                 | -                 | -                 | -                 | -                 | -                   | N/A         |
| <b>Intragovernmental Transfer In</b>              | -                 | -                 | -                 | -                 | -                 | -                   | N/A         |
| <b>Total Revenue and Other Sources:</b>           | <b>\$ 2,693</b>   | <b>\$ 3,433</b>   | <b>\$ 50,247</b>  | <b>\$ 330,569</b> | <b>\$ 386,942</b> | <b>\$ 432,562</b>   | <b>N/A</b>  |
| <b>Expenditures and Other Uses</b>                |                   |                   |                   |                   |                   |                     |             |
| <b>Debt Service</b>                               |                   |                   |                   |                   |                   |                     |             |
| <b>Principal Debt Service - Mandatory</b>         |                   |                   |                   |                   |                   |                     |             |
| Series 2018                                       | -                 | -                 | -                 | -                 | -                 | 115,000             | 0%          |
| <b>Principal Debt Service - Early Redemptions</b> |                   |                   |                   |                   |                   |                     |             |
| Series 2018                                       | -                 | -                 | -                 | -                 | -                 | -                   | N/A         |
| <b>Interest Expense</b>                           |                   |                   |                   |                   |                   |                     |             |
| Series 2018                                       | -                 | 141,460           | -                 | -                 | 141,460           | 282,920             | 50%         |
| <b>Due to Developer</b>                           | -                 | -                 | -                 | -                 | -                 | -                   | N/A         |
| <b>Operating Transfers Out (To Other Funds)</b>   | -                 | -                 | -                 | -                 | -                 | -                   | N/A         |
| <b>Other Fees and Charges</b>                     |                   |                   |                   |                   |                   |                     |             |
| Discounts for Early Payment                       | -                 | -                 | -                 | -                 | -                 | 27,854              | 0%          |
| <b>Total Expenditures and Other Uses:</b>         | <b>\$ -</b>       | <b>\$ 141,460</b> | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 141,460</b> | <b>\$ 425,774</b>   | <b>N/A</b>  |
| 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             |             |
| <b>Fund Balance - Ending</b>                      | <b>\$ 384,065</b> | <b>\$ 246,038</b> | <b>\$ 296,285</b> | <b>\$ 626,854</b> | <b>\$ 626,854</b> | <b>\$ 388,159</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, 2025**

| 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 Income</b>                            |                   |                   |                   |                     |                     |                     |             |
| 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         |
| <b>Special Assessments - Prepayments</b>          |                   |                   |                   |                     |                     |                     |             |
| 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         |
| <b>Developer Contributions - Taylor Morrison</b>  | -                 | -                 | -                 | -                   | -                   | -                   | N/A         |
| <b>Debt Proceeds</b>                              | -                 | -                 | -                 | -                   | -                   | -                   | N/A         |
| <b>Intragovernmental Transfer In</b>              | -                 | -                 | -                 | -                   | -                   | -                   | N/A         |
| <b>Total Revenue and Other Sources:</b>           | <b>\$ 4,470</b>   | <b>\$ 5,785</b>   | <b>\$ 88,789</b>  | <b>\$ 584,790</b>   | <b>\$ 683,834</b>   | <b>\$ 775,176</b>   | <b>N/A</b>  |
| <b>Expenditures and Other Uses</b>                |                   |                   |                   |                     |                     |                     |             |
| <b>Debt Service</b>                               |                   |                   |                   |                     |                     |                     |             |
| <b>Principal Debt Service - Mandatory</b>         |                   |                   |                   |                     |                     |                     |             |
| Series 2021-1 - Eaves Bend                        | -                 | -                 | -                 | -                   | -                   | 135,000             | 0%          |
| Series 2021-2 - Heritage Park                     | -                 | -                 | -                 | -                   | -                   | 145,000             | 0%          |
| <b>Principal Debt Service - Early Redemptions</b> |                   |                   |                   |                     |                     |                     |             |
| Series 2021-1 - Eaves Bend                        | -                 | -                 | -                 | -                   | -                   | -                   | N/A         |
| Series 2021-2 - Heritage Park                     | -                 | -                 | -                 | -                   | -                   | -                   | N/A         |
| <b>Interest Expense</b>                           |                   |                   |                   |                     |                     |                     |             |
| Series 2021-1 - Eaves Bend                        | -                 | 97,206            | -                 | -                   | 97,206              | 194,413             | 50%         |
| Series 2021-2 - Heritage Park                     | -                 | 112,630           | -                 | -                   | 112,630             | 225,260             | 50%         |
| <b>Due to Developer</b>                           | -                 | -                 | -                 | -                   | -                   | -                   | N/A         |
| <b>Operating Transfers Out (To Other Funds)</b>   | -                 | -                 | -                 | -                   | -                   | -                   | N/A         |
| <b>Other Fees and Charges</b>                     |                   |                   |                   |                     |                     |                     |             |
| Discounts for Early Payment                       | -                 | -                 | -                 | -                   | -                   | 49,273              | 0%          |
| <b>Total Expenditures and Other Uses:</b>         | <b>\$ -</b>       | <b>\$ 209,836</b> | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ 209,836</b>   | <b>\$ 748,946</b>   | <b>N/A</b>  |
| 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             |             |
| <b>Fund Balance - Ending</b>                      | <b>\$ 608,142</b> | <b>\$ 404,091</b> | <b>\$ 492,880</b> | <b>\$ 1,077,670</b> | <b>\$ 1,077,670</b> | <b>\$ 629,902</b>   |             |

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**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 |
|--------------------------------------------------|-------------|-------------|-------------|-------------|--------------|---------------------|-------------|
| <b>Revenue and Other Sources</b>                 |             |             |             |             |              |                     |             |
| Carryforward                                     | \$ -        | \$ -        | \$ -        | \$ -        | \$ -         | \$ -                | N/A         |
| <b>Interest Income</b>                           |             |             |             |             |              |                     |             |
| Construction Account                             | -           | -           | -           | -           | -            | \$ -                | 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>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</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>\$ -</u>  | <u>\$ -</u>         | <u>N/A</u>  |
| <br>Net Increase/ (Decrease) in Fund Balance     | -           | -           | -           | -           | -            | -                   | -           |
| Fund Balance - Beginning                         | 1           | 1           | 1           | 1           | 1            | -                   | -           |
| <b>Fund Balance - Ending</b>                     | <u>\$ 1</u> | <u>\$ 1</u> | <u>\$ 1</u> | <u>\$ 1</u> | <u>\$ 1</u>  | <u>\$ -</u>         |             |

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**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 |
|--------------------------------------------------|--------------|--------------|--------------|--------------|--------------|---------------------|-------------|
| <b>Revenue and Other Sources</b>                 |              |              |              |              |              |                     |             |
| Carryforward                                     | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -                | N/A         |
| <b>Interest Income</b>                           |              |              |              |              |              |                     |             |
| Construction Account                             | -            | -            | -            | -            | -            | \$ -                | N/A         |
| Cost of Issuance                                 | -            | -            | -            | -            | -            | \$ -                | N/A         |
| Capitized - Series 2021-2                        | -            | -            | -            | -            | -            | \$ -                | 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>          | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -                | N/A         |
| <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         |
| Water-Sewer Combination                          | -            | -            | -            | -            | -            | \$ -                | 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>        | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -                | N/A         |
| Net Increase/ (Decrease) in Fund Balance         | -            | -            | -            | -            | -            | -                   |             |
| Fund Balance - Beginning                         | (339,530)    | (339,530)    | (339,530)    | (339,530)    | (339,530)    | -                   |             |
| <b>Fund Balance - Ending</b>                     | \$ (339,530) | \$ (339,530) | \$ (339,530) | \$ (339,530) | \$ (339,530) | \$ -                |             |

Prepared by:

**JPWARD and Associates, LLC**