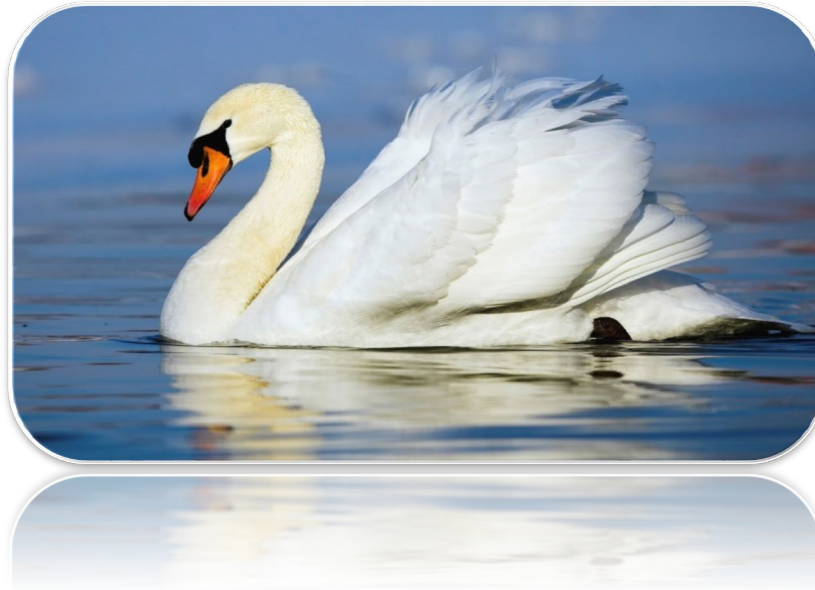


ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - APRIL 2024

FISCAL YEAR 2024

PREPARED BY:

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

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

Artisan Lakes East Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending April 30, 2024

	Governmental Funds						Account Groups		Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund		General Long	General Fixed		
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021	Term Debt	Assets		
Assets									
Cash and Investments									
General Fund - Invested Cash	\$ 106,968								\$ 106,968
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	-	-	165,483	-	-	-	-	-	165,483
Series 2021-2	-	-	186,469	-	-	-	-	-	186,469
Revenue									
Series 2018	-	423,682	-	-	-	-	-	-	423,682
Series 2021-1	-	-	724,005	-	-	-	-	-	724,005
Prepayment Account									
Series 2018	-	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-	-
Capitalized Interest Account									
Series 2018	-	-	-	-	-	-	-	-	-
Series 2021-1	-	-	-	-	-	-	-	-	-
Series 2021-2	-	-	-	-	-	-	-	-	-
Construction Account	-	-	-	1	2,529,560	-	-	-	2,529,561
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	-	-	-	-	-	1,698,592	-	-	1,698,592
Amount to be Provided by Debt Service Funds	-	-	-	-	-	16,331,408	-	-	16,331,408
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	2,486,335	-	2,486,335
Total Assets	\$ 106,968	\$ 622,635	\$ 1,075,956	\$ 1	\$ 2,529,560	\$ 18,030,000	\$ 2,486,335	\$ 2,486,335	\$ 24,851,455

Artisan Lakes East Community Development District
Balance Sheet
for the Period Ending April 30, 2024

	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									
Series 2018	-	-	-	-	-	110,000	-	-	110,000
Series 2021	-	-	-	-	-	280,000	-	-	280,000
Long Term									
Series 2018	-	-	-	-	-	5,555,000	-	-	5,555,000
Series 2021	-	-	-	-	-	12,085,000	-	-	12,085,000
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ 339,530	\$ 18,030,000	\$ -	\$ -	\$ 18,369,530
Fund Equity and Other Credits									
Investment in General Fixed Assets	-	-	-	-	-	-	2,486,335	-	2,486,335
Fund Balance									
Restricted									
Beginning: October 1, 2023 (Audited)	-	356,588	565,008	1	2,113,375	-	-	-	3,034,972
Results from Current Operations	-	266,047	510,949	-	76,654	-	-	-	853,650
Unassigned									
Beginning: October 1, 2023 (Audited)	32,009	-	-	-	-	-	-	-	32,009
Results from Current Operations	74,958	-	-	-	-	-	-	-	74,958
Total Fund Equity and Other Credits	\$ 106,968	\$ 622,635	\$ 1,075,956	\$ 1	\$ 2,190,030	\$ -	\$ 2,486,335	\$ -	\$ 6,481,925
Total Liabilities, Fund Equity and Other Credits	\$ 106,968	\$ 622,635	\$ 1,075,956	\$ 1	\$ 2,529,560	\$ 18,030,000	\$ 2,486,335	\$ -	\$ 24,851,455

Artisan Lakes East Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2024

Description	October	November	December	January	February	March	April	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	-	886	71,479	51,074	1,695	665	533	126,331	136,204	93%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue										
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	N/A
Developer Contribution										
Developer Contribution	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In										
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ 886	\$ 71,479	\$ 51,074	\$ 1,695	\$ 665	\$ 533	\$ 126,331	\$ 136,204	93%
Expenditures and Other Uses										
Executive										
Professional Management	2,250	2,250	2,250	2,250	2,250	2,250	2,250	15,750	27,000	58%
Financial and Administrative										
Audit Services	-	-	-	5,400	-	-	-	5,400	4,400	123%
Accounting Services	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	500	-	500	1,000	50%
Other Contractual Services										
Legal Advertising	-	-	-	-	77	-	168	246	2,000	12%
Trustee Services	-	-	-	4,246	-	-	-	4,246	8,170	52%
Dissemination Agent Services	-	-	-	-	-	-	6,000	6,000	6,000	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	100	129	68	69	134	-	-	499	250	200%
Communications & Freight Services										
Postage, Freight & Messenger	-	-	-	-	-	-	-	-	25	0%
Computer Services - Website Development										
Computer Services - Website Development	-	-	-	-	-	300	-	300	1,200	25%
Insurance										
Insurance	6,228	-	-	-	-	-	-	6,228	6,100	102%
Printing & Binding										
Printing & Binding	-	-	-	-	-	-	-	-	50	0%
Subscription & Memberships										
Subscription & Memberships	-	175	-	-	-	-	-	175	175	100%

Artisan Lakes East Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2024

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Legal Services										
Legal - General Counsel	-	2,880	-	156	2,819	872	299	7,025	12,800	55%
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	-	-	N/A
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services										
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	N/A
Engineering Services	-	2,189	-	210	1,528	965	113	5,004	7,500	67%
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	-	-	-	-	-	-	-	-	9,534	0%
Sub-Total:	8,578	7,623	2,318	12,331	6,808	4,886	8,830	51,373	136,204	38%
Total Expenditures and Other Uses:	\$ 8,578	\$ 7,623	\$ 2,318	\$ 12,331	\$ 6,808	\$ 4,886	\$ 8,830	\$ 51,373	\$ 136,204	38%
Net Increase/ (Decrease) in Fund Balance	(8,578)	(6,737)	69,160	38,743	(5,113)	(4,221)	(8,297)	74,958	-	
Fund Balance - Beginning	32,009	23,432	16,695	85,855	124,598	119,485	115,264	32,009	-	
Fund Balance - Ending	\$ 23,432	\$ 16,695	\$ 85,855	\$ 124,598	\$ 119,485	\$ 115,264	\$ 106,968	\$ 106,968	\$ -	

Artisan Lakes East Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2024

Description	October	November	December	January	February	March	April	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	875	904	869	893	885	828	885	6,138	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	586	645	73	557	1,097	1,593	1,858	6,410	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments										
Special Assessments - On Roll	-	2,785	224,776	160,610	5,329	2,092	1,677	397,270	425,762	93%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds										
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,461	\$ 4,334	\$ 225,718	\$ 162,060	\$ 7,311	\$ 4,513	\$ 4,420	\$ 409,817	\$ 425,762	N/A
Expenditures and Other Uses										
Debt Service										
Principal Debt Service - Mandatory										
Series 2018	-	-	-	-	-	-	-	-	110,000	0%
Principal Debt Service - Early Redemptions										
Series 2018	-	-	-	-	-	-	-	-	-	N/A
Interest Expense										
Series 2018	-	143,770	-	-	-	-	-	143,770	287,540	50%
Due to Developer										
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges										
Discounts for Early Payment	-	-	-	-	-	-	-	-	27,828	0%
Total Expenditures and Other Uses:	\$ -	\$ 143,770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,770	\$ 425,368	N/A
Net Increase/ (Decrease) in Fund Balance	1,461	(139,436)	225,718	162,060	7,311	4,513	4,420	266,047	394	
Fund Balance - Beginning	356,588	358,049	218,614	444,331	606,392	613,702	618,216	356,588	-	
Fund Balance - Ending	\$ 358,049	\$ 218,614	\$ 444,331	\$ 606,392	\$ 613,702	\$ 618,216	\$ 622,635	\$ 622,635	\$ 394	

Artisan Lakes East Community Development District
Debt Service Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2024

Description	October	November	December	January	February	March	April	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	728	752	722	742	736	688	736	5,105	-	N/A
Reserve Account - Series 2021-2	820	847	814	837	829	776	830	5,753	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	716	871	45	881	1,829	2,714	3,173	10,229	-	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	-	4,928	397,712	284,180	9,429	3,702	2,968	702,918	753,176	93%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	N/A
Developer Contributions - Taylor Morrison										
Developer Contributions - Taylor Morrison	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds										
Debt Proceeds	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In										
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 2,264	\$ 7,399	\$ 399,294	\$ 286,640	\$ 12,822	\$ 7,880	\$ 7,707	\$ 724,005	\$ 753,176	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	-	98,759	-	-	-	-	-	98,759	197,518	50%
Series 2021-2 - Heritage Park	-	114,298	-	-	-	-	-	114,298	228,595	50%
Due to Developer										
Due to Developer	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)										
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges										
Discounts for Early Payment	-	-	-	-	-	-	-	-	49,273	0%
Total Expenditures and Other Uses:	\$ -	\$ 213,056	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213,056	\$ 755,386	N/A
Net Increase/ (Decrease) in Fund Balance	2,264	(205,657)	399,294	286,640	12,822	7,880	7,707	510,949	(2,210)	
Fund Balance - Beginning	565,008	567,271	361,614	760,908	1,047,548	1,060,370	1,068,250	565,008	-	
Fund Balance - Ending	\$ 567,271	\$ 361,614	\$ 760,908	\$ 1,047,548	\$ 1,060,370	\$ 1,068,250	\$ 1,075,956	\$ 1,075,956	\$ (2,210)	

Artisan Lakes East Community Development District
 Capital Projects Fund - Series 2018
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through April 30, 2024

Description	October	November	December	January	February	March	April	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:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures and Other Uses										
Executive										
Professional Management	-	-	-	-	-	-	-	-	\$ -	N/A
Other Contractual Services										
Trustee Services	-	-	-	-	-	-	-	-	\$ -	N/A
Printing & Binding	-	-	-	-	-	-	-	-	\$ -	N/A
Legal Services										
Legal - Series 2018 Bonds	-	-	-	-	-	-	-	-	\$ -	N/A
Other General Government Services										
Stormwater Mgmt-Construction	-	-	-	-	-	-	-	-	\$ -	N/A
Capital Outlay										
Construction - Capital Outlay	-	-	-	-	-	-	-	-	\$ -	N/A
Cost of Issuance										
Legal - Series 2018 Bonds	-	-	-	-	-	-	-	-	\$ -	N/A
Underwriter's Discount	-	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	\$ -	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	-	-	-	-	-	-	-	-	-	-
Fund Balance - Beginning	1	1	1	1	1	1	1	1	1	-
Fund Balance - Ending	\$ 1	\$ 1	\$ 1	\$ 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 April 30, 2024

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income										
Construction Account	10,780	11,193	10,803	11,148	11,100	10,433	11,198	76,654	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	\$ -	N/A
Capitilized - Series 2021-2	-	-	-	-	-	-	-	-	\$ -	N/A
Debt Proceeds										
	-	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	\$ 10,780	\$ 11,193	\$ 10,803	\$ 11,148	\$ 11,100	\$ 10,433	\$ 11,198	\$ 76,654	\$ -	N/A
Expenditures and Other Uses										
Executive										
Professional Management	-	-	-	-	-	-	-	-	\$ -	N/A
Other Contractual Services										
Trustee Services	-	-	-	-	-	-	-	-	\$ -	N/A
Printing & Binding	-	-	-	-	-	-	-	-	\$ -	N/A
Legal Services										
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	-	\$ -	N/A
Other General Government Services										
Engineering Services	-	-	-	-	-	-	-	-	\$ -	N/A
Capital Outlay										
Construction - Capital Outlay										
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:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	10,780	11,193	10,803	11,148	11,100	10,433	11,198	76,654	-	
Fund Balance - Beginning	2,113,375	2,124,155	2,135,348	2,146,151	2,157,299	2,168,399	2,178,831	2,113,375	-	
Fund Balance - Ending	\$ 2,124,155	\$ 2,135,348	\$ 2,146,151	\$ 2,157,299	\$ 2,168,399	\$ 2,178,831	\$ 2,190,030	\$ 2,190,030	\$ -	