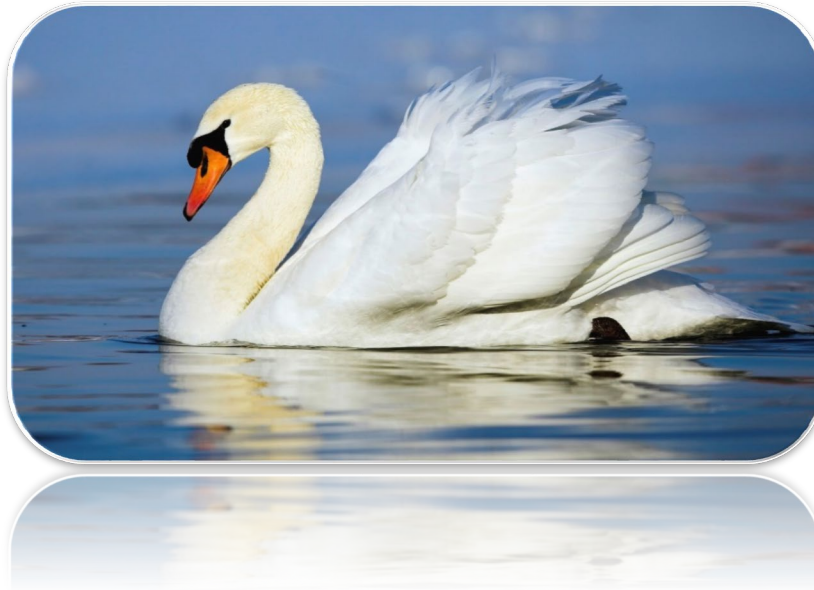


ARTISAN LAKES EAST COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - AUGUST 2025

FISCAL YEAR 2025

PREPARED BY:

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

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

Artisan Lakes East Community Development District

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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 August 31, 2025

	Governmental Funds								Totals (Memorandum Only)	
	Debt Service Funds			Capital Project Fund		Account Groups				
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021	General Long Term Debt	General Fixed Assets			
Assets										
Cash and Investments										
General Fund - Invested Cash	\$	149,059	\$	-	\$	-	\$	-	\$	149,059
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		-	201,585	-		-		-		201,585
Series 2021-1		-	-	288,193		-		-		288,193
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		-	87	-		-		-		87
Debt Service Fund(s)		-	-	-		-		-		-
Accounts Receivable		-	-	-		-		-		-
Assessments Receivable		-	-	-		-		-		-
Prepaid Expenses		-	-	-		-		-		-
Amount Available in Debt Service Funds		-	-	-		-	1,040,771	-		1,040,771
Amount to be Provided by Debt Service Funds		-	-	-		-	16,204,229	-		16,204,229
Investment in General Fixed Assets (net of depreciation)		-	-	-		-		2,324,992		2,324,992
Total Assets	\$	149,059	\$	400,626	\$	640,144	\$	1	\$	-
							\$	17,245,000	\$	2,324,992
									\$	20,759,822

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

	Governmental Funds						Account Groups		Totals (Memorandum Only)	
	Debt Service Funds			Capital Project Fund		General Long Term Debt	General Fixed Assets			
	General Fund	Series 2018	Series 2021	Series 2018	Series 2021					
Liabilities										
Accounts Payable & Payroll Liabilities	\$	-	\$	-	\$	-	\$	-	\$	-
Vendors Payable		-		-		-		-		-
Due to Other Funds										
General Fund		-		-		-		-		-
Debt Service Fund(s)		87		-		-		-		87
Due to Developer		-		-		-		-		-
Unamortized Prem/Discount on Bonds		-		-		-		339,530		339,530
Bonds Payable										
Current Portion (Due within 12 months)										
Series 2018		-		-		-		120,000		120,000
Series 2021		-		-		-		290,000		290,000
Long Term										
Series 2018		-		-		-		\$5,320,000		5,320,000
Series 2021		-		-		-		\$11,515,000		11,515,000
Total Liabilities	\$	87	\$	-	\$	-	\$	17,245,000	\$	-
Fund Equity and Other Credits										
Investment in General Fixed Assets		-		-		-		-		2,324,992
Fund Balance										
Restricted										
Beginning: October 1, 2024 (Audited)		-		381,371		603,672		1		(339,530)
Results from Current Operations		-		19,255		36,472		-		-
Unassigned										
Beginning: October 1, 2024 (Audited)		86,131		-		-		-		-
Results from Current Operations		62,841		-		-		-		-
Total Fund Equity and Other Credits	\$	148,971	\$	400,626	\$	640,144	\$	1	\$	(339,530)
Total Liabilities, Fund Equity and Other Credits	\$	149,059	\$	400,626	\$	640,144	\$	1	\$	0
						</				

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest														
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessment Revenue														
Special Assessments - On-Roll	387	657	17,112	114,307	1,455	1,066	1,854	134	1,798	30	-	138,800	148,589	93%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges														
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	-	(10,401)	0%
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Developer Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 387	\$ 657	\$ 17,112	\$ 114,307	\$ 1,455	\$ 1,066	\$ 1,854	\$ 134	\$ 1,798	\$ 30	\$ -	\$ 138,800	\$ 138,188	100%
Expenditures and Other Uses														
Executive														
Professional Management	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	22,917	25,000	92%
Financial and Administrative														
Audit Services	-	-	-	4,800	-	-	-	-	-	-	-	4,800	5,500	87%
Accounting Services	333	333	333	333	333	333	333	333	333	333	333	3,667	4,000	92%
Assessment Roll Services	500	500	500	500	500	500	500	500	500	500	500	5,500	6,000	92%
Arbitrage Rebate Services	-	-	-	-	-	500	-	-	-	-	500	1,000	1,500	67%
Other Contractual Services														
Legal Advertising	-	273	-	-	-	-	-	1,941	-	-	-	2,214	1,000	221%
Trustee Services	-	-	-	4,246	-	-	-	-	-	-	4,246	8,493	8,385	101%
Dissemination Agent Services	-	-	-	-	-	-	6,000	-	-	-	-	6,000	6,000	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Bank Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	300	0%
Communications & Freight Services														
Postage, Freight & Messenger	-	-	-	-	-	-	-	-	-	-	11	11	100	11%
Computer Services - Website Development	-	-	-	300	-	-	-	-	-	-	-	300	600	50%
Insurance	6,477	-	-	-	-	-	-	-	-	-	-	6,477	7,628	85%
Printing & Binding	-	-	-	-	-	-	-	-	-	-	-	-	1,700	0%
Subscription & Memberships	-	175	-	-	-	-	-	-	-	-	-	175	175	100%

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Legal Services														
Legal - General Counsel	-	-	1,091	-	286	-	302	1,403	49	99	132	3,360	12,800	26%
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other General Government Services														
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Engineering Services	-	-	113	-	-	-	840	4,836	-	2,858	2,400	11,047	7,500	147%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserves														
Operational Reserves (Future Years)	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Extraordinary Items	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sub-Total:	9,394	3,364	4,120	12,263	3,202	3,417	10,058	11,097	2,965	5,873	10,206	75,959	138,188	55%
Total Expenditures and Other Uses:	\$ 9,394	\$ 3,364	\$ 4,120	\$ 12,263	\$ 3,202	\$ 3,417	\$ 10,058	\$ 11,097	\$ 2,965	\$ 5,873	\$ 10,206	\$ 75,959	\$ 138,188	55%
Net Increase/ (Decrease) in Fund Balance	(9,006)	(2,708)	12,992	102,044	(1,748)	(2,351)	(8,204)	(10,963)	(1,167)	(5,843)	(10,206)	62,841	-	
Fund Balance - Beginning	86,131	77,124	74,417	87,408	189,453	187,705	185,354	177,150	166,187	165,020	159,177	86,131	86,131	
Fund Balance - Ending	\$ 77,124	\$ 74,417	\$ 87,408	\$ 189,453	\$ 187,705	\$ 185,354	\$ 177,150	\$ 166,187	\$ 165,020	\$ 159,177	\$ 148,971	\$ 148,971	\$ 86,131	

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income														
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserve Account	823	800	743	740	718	648	718	694	717	694	718	8,013	4,300	186%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Revenue Account	754	740	167	259	469	1,399	1,569	1,535	683	678	722	8,974	2,500	359%
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments														
Special Assessments - On Roll	1,117	1,893	49,337	329,570	4,194	3,072	5,346	386	5,185	87	-	400,188	425,762	94%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges														
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	(27,854)	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 2,693	\$ 3,433	\$ 50,247	\$ 330,569	\$ 5,381	\$ 5,119	\$ 7,633	\$ 2,615	\$ 6,585	\$ 1,460	\$ 1,439	\$ 417,175	\$ 404,708	103%
Expenditures and Other Uses														
Debt Service														
Principal Debt Service - Mandatory														
Series 2018	-	-	-	-	-	-	-	115,000	-	-	-	115,000	115,000	100%
Principal Debt Service - Early Redemptions														
Series 2018	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Interest Expense														
Series 2018	-	141,460	-	-	-	-	-	141,460	-	-	-	282,920	282,920	100%
Due to Developer	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 141,460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 256,460	\$ -	\$ -	\$ -	\$ 397,920	\$ 397,920	100%
Net Increase/ (Decrease) in Fund Balance	2,693	(138,027)	50,247	330,569	5,381	5,119	7,633	(253,845)	6,585	1,460	1,439	19,255	6,788	
Fund Balance - Beginning	381,371	384,065	246,038	296,285	626,854	632,235	637,354	644,987	391,142	397,727	399,187	381,371	381,371	
Fund Balance - Ending	\$ 384,065	\$ 246,038	\$ 296,285	\$ 626,854	\$ 632,235	\$ 637,354	\$ 644,987	\$ 391,142	\$ 397,727	\$ 399,187	\$ 400,626	\$ 400,626	\$ 388,159	

Artisan Lakes East Community Development District
Debt Service Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income														
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserve Account - Series 2021-1	683	664	616	614	595	538	595	576	595	576	595	6,647	8,000	83%
Reserve Account - Series 2021-2	771	750	696	694	673	607	673	651	672	651	673	7,510	8,000	94%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Revenue Account	1,040	1,022	180	342	717	2,372	2,663	2,605	963	962	1,030	13,895	6,000	232%
Capitalized Interest Account - Series 2021-1	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Capitalized Interest Account - Series 2021-2	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments														
Special Assessments - On Roll	1,976	3,350	87,297	583,141	7,421	5,436	9,459	683	9,175	155	-	708,092	753,176	94%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges														
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	(49,273)	0%
Developer Contributions - Taylor Morrison	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 4,470	\$ 5,785	\$ 88,789	\$ 584,790	\$ 9,406	\$ 8,953	\$ 13,389	\$ 4,514	\$ 11,405	\$ 2,344	\$ 2,298	\$ 736,145	\$ 725,903	101%
Expenditures and Other Uses														
Debt Service														
Principal Debt Service - Mandatory														
Series 2021-1 - Eaves Bend	-	-	-	-	-	-	-	135,000	-	-	-	135,000	135,000	100%
Series 2021-2 - Heritage Park	-	-	-	-	-	-	-	145,000	-	-	-	145,000	145,000	100%
Principal Debt Service - Early Redemptions														
Series 2021-1 - Eaves Bend	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2021-2 - Heritage Park	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Interest Expense														
Series 2021-1 - Eaves Bend	-	97,206	-	-	-	-	-	97,206	-	-	-	194,413	194,413	100%
Series 2021-2 - Heritage Park	-	112,630	-	-	-	-	-	112,630	-	-	-	225,260	225,260	100%
Due to Developer	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 209,836	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 489,836	\$ -	\$ -	\$ -	\$ 699,673	\$ 699,673	100%
Net Increase/ (Decrease) in Fund Balance	4,470	(204,051)	88,789	584,790	9,406	8,953	13,389	(485,322)	11,405	2,344	2,298	36,472	26,230	
Fund Balance - Beginning	603,672	608,142	404,091	492,880	1,077,670	1,087,076	1,096,029	1,109,419	624,097	635,502	637,846	603,672	603,672	
Fund Balance - Ending	\$ 608,142	\$ 404,091	\$ 492,880	\$ 1,077,670	\$ 1,087,076	\$ 1,096,029	\$ 1,109,419	\$ 624,097	\$ 635,502	\$ 637,846	\$ 640,144	\$ 640,144	\$ 629,902	

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income														
Construction Account	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	0%
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	0%
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	0%
Total Revenue and Other Sources:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Expenditures and Other Uses														
Executive														
Professional Management	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	0%
Other Contractual Services														
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	0%
Printing & Binding	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	0%
Legal Services														
Legal - Series 2018 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	0%
Other General Government Services														
Stormwater Mgmt-Construction	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	0%
Capital Outlay														
Construction - Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	0%
Cost of Issuance														
Legal - Series 2018 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	0%
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	0%
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Net Increase/ (Decrease) in Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance - Beginning	1	1	1	1	1	1	1	1	1	1	1	1	1	-
Fund Balance - Ending	\$ 1	\$ 1	\$ 1	\$ 1	\$ 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 August 31, 2025

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