

# ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT

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## REGULAR MEETING AGENDA

July 1, 2021

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PREPARED BY:

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

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# ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT

June 24, 2021

Board of Supervisors

Artisan Lakes Community Development District

Dear Board Members:

This regular meeting of the Board of Supervisors of the Artisan Lakes Community Development District will be held on **Thursday, July 1, 2021, at 3:30 P.M.** at the **Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221.**

The following WebEx link and telephone number are provided to join/watch the meeting.

<https://districts.webex.com/districts/j.php?MTID=me6a3afb088626c7a561e595b1ac9b7a1>

Access Code: **173 016 1183**, Event password: **Jpward**

Or phone: **408-418-9388** and enter the access code **173 016 1183** to join the meeting.

## *Agenda*

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1. Call to Order & Roll Call.
2. Consideration of Minutes:
  - I. May 6, 2021 – Public Hearing Minutes
3. Consideration of **Resolution 2021-14** Re-designating dates, time, and location for the Regular Meetings of the Board of Supervisor's for Fiscal Year 2022.
4. Staff Reports
  - I. District Attorney
  - II. District Engineer
  - III. District Manager
    - a) Financial Statement for period ending April 30, 2021 (unaudited)
    - b) Financial Statement for period ending May 31, 2021 (unaudited)
5. Supervisor's Requests and Audience Comments
6. Adjournment

The Second Order of Business is the consideration of the Minutes from the Artisan Lakes Board of Supervisors March 4, 2021, Regular Meeting.

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The Third Order of Business is the Consideration of **Resolution 2021-14** re-designating the meeting schedule for Fiscal Year 2022. The meeting schedule is at **3:00 P.M. at the Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221.**

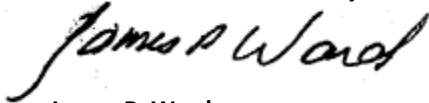
***The Fiscal Year 2022 schedule is as follows:***

<u>October 7, 2021</u>	<u>November 4, 2021</u>
<u>December 2, 2021</u>	<u>January 6, 2022</u>
<u>February 3, 2022</u>	<u>March 3, 2022</u>
<u>April 7, 2022</u>	<u>May 5, 2022</u>
<u>June 2, 2022</u>	<u>July 7, 2022</u>
<u>August 4, 2022</u>	<u>September 1, 2022</u>

The remainder of the agenda is standard in nature, and in the meantime, if you have any questions and/or comments before the meeting, please do not hesitate to contact me directly at (954) 658-4900.

Yours sincerely,

**Artisan Lakes Community Development District**



**James P. Ward  
District Manager**

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**MINUTES OF MEETING  
ARTISAN LAKES  
COMMUNITY DEVELOPMENT DISTRICT**

10 The Regular Meeting of the Board of Supervisors of the Artisan Lakes Community Development District  
11 was held on Thursday, May 6, 2021 at 3:30 P.M., at the Artisan Lakes Clubhouse, 4725 Los Robles Court,  
12 Palmetto, Florida 34221.

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**Present and constituting a quorum:**

16	Travis Stagnitta	Chairperson
17	Vincent Sciarrabba	Vice Chairperson
18	Deanne Zaenglein	Assistant Secretary
19	Peter Latessa	Assistant Secretary
20	Carol Couse	Assistant Secretary

21  
22

**Also present were:**

23	James P. Ward	District Manager
24	Wes Haber	District Counsel
25	Victor Barbosa	Waldrop Engineering
26	Tony Grau	Grau & Associates

27  
28

**Audience:**

29	Drew Miller	Taylor Morrison
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30 All resident's names were not included with the minutes. If a resident did not identify  
31 themselves or the audio file did not pick up the name, the name was not recorded in these  
32 minutes.

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**PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE  
TRANSCRIBED IN *ITALICS*.**

37  
38

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

39 District Manager James P. Ward called the meeting to order at approximately 3:30 p.m. He conducted  
40 roll call; all Members of the Board were present constituting a quorum.

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42

**SECOND ORDER OF BUSINESS**

**Consideration of Minutes**

43  
44

**March 4, 2021 – Regular Meeting Minutes**

45 Mr. Ward asked if there were any additions, corrections, or deletions to these Minutes; hearing none,  
46 he called for a motion.

47

**On MOTION made by Ms. Carol Couse, seconded by Mr. Travis Stagnitta, and with all in favor, the March 4, 2021 Regular Meeting Minutes were approved.**

48 **THIRD ORDER OF BUSINESS** **PUBLIC HEARING**

49

50 Mr. Ward explained the public hearing process including public comment, Board discussion and vote.

51

52 **a. PUBLIC HEARING – FISCAL YEAR 2022 BUDGET**

53

54 **I. Public Comment and Testimony**

55

56 Mr. Ward called for a motion to open the Public Hearing.

57

**On MOTION made by Mr. Peter Latessa, seconded by Mr. Vince Sciarrabba, and with all in favor, the Public Hearing was opened.**

60

61 Mr. Ward asked if there were any public comments or questions with respect to the  
62 Fiscal Year 2022 Budget; hearing none, he called for a motion to close the public  
63 hearing. He noted there were no members of the public present in person other than  
64 Mr. Drew Miller. Mr. Miller had no questions or comments.

65

**On MOTION made by Mr. Travis Stagnitta, seconded by Ms. Dee Zaenglein, and with all in favor, the Public Hearing was closed.**

68

69 **II. Board Comment**

70

71 Mr. Ward asked if there were any Board comments or questions. He noted he reviewed the  
72 budget with the Board at the previous meeting. There were no questions or comments.

73

74 **III. Consideration of Resolution 2021-10 adopting the annual appropriation and Budget for Fiscal  
75 Year 2022**

76

77 Mr. Ward called for a motion for Resolution 2021-10 relating to the annual appropriations,  
78 adopting the Budget for the Fiscal Year beginning October 1, 2021 and ending September 30,  
79 2022.

80

**On MOTION made by Mr. Peter Latessa, seconded by Ms. Carol Couse,  
82 and with all in favor, Resolution 2021-10 was adopted, and the Chair  
83 was authorized to sign.**

84

85 **b. FISCAL YEAR 2022 IMPOSING SPECIAL ASSESSMENTS; ADOPTING AN ASSESSMENT ROLL AND  
86 APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY**

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88 Mr. Ward indicated this public hearing was related to the imposition of the special assessments for  
89 the general fund, certification of an assessment roll, and approval of the special assessment  
90 methodology for the District.

91

92 **I. Public Comment and Testimony**

93

94 Mr. Ward called for a motion to open the Public Hearing.



140 **On MOTION made by Mr. Peter Latessa, seconded by Ms. Dee**  
141 **Zaenglein, and with all in favor, Resolution 2021-12 was adopted as**  
142 **amended, and the Chair was authorized to sign.**

143  
144 **FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2021-13**

145  
146 **Consideration of Resolution 2021-13, A Resolution of the Board of Supervisors of the Artisan Lakes**  
147 **Community Development District directing the Chairman and District Staff to file a Petition with**  
148 **Manatee County, Florida, requesting the passage of an Ordinance amending the District's Boundaries,**  
149 **and authorizing such other actions as are necessary in furtherance of the Boundary Amendment**  
150 **process, authorizing a Funding Agreement**

151  
152 Mr. Ward explained the Resolution: *What has occurred is there is a small piece of the property, which is*  
153 *within the Artisan Lakes CDD, but it is really encompassing developable land which will be in the Artisan*  
154 *Lakes East Community Development District. It entails about 20 lots that are clearly partially inside both*  
155 *CDDs. They encompass Artisan Lakes and Artisan Lakes East CDD. Three or four of the lots are mostly*  
156 *within the boundaries of the Artisan Lakes CDD. There are no assessments on those lots whatsoever by*  
157 *this District. You do not assess that land for either debt service or operations and maintenance, but the*  
158 *Artisan Lakes East CDD count those for purposes of debt assessments that we will be doing on that*  
159 *property and overall operations and maintenance for the District. I did include in the Agenda Package a*  
160 *Map.*

161  
162 A question about the map was asked and answered but was inaudible.

163  
164 *Mr. Ward: All this Resolution does is authorize the amendment to the boundaries of this Community*  
165 *Development District, the cost of which is borne by Taylor Morrison in terms of we will do an agreement*  
166 *with them as part of this resolution. They will bear the legal costs of doing all of that and any other*  
167 *ancillary professional fees related to taking this property out of the District. This will be done in*  
168 *conjunction with the Artisan Lakes East CDD doing the same thing at their meeting to amend their*  
169 *boundaries to include this land that we are taking out of the Artisan Lakes CDD. He asked Mr. Victor*  
170 *Barbosa to review the locations of the property.*

171  
172 Mr. Victor Barbosa reviewed the location of the various lots on the map. He pointed out the Heritage  
173 Park portion and the pond portion. He stated the pond was currently under construction as part of  
174 Esplanade Phase 5E. He indicated it was an existing pond but was being reshaped and might be  
175 currently maintained by the District.

176  
177 *Mr. Ward: If it is, it is going to be under the Agreement both Districts have with the Master*  
178 *Homeowner's Association. He asked if there were any questions; hearing none, he called for a motion.*

179  
180 **On MOTION made by Mr. Travis Stagnitta, seconded by Mr. Peter**  
181 **Latessa, and with all in favor, Resolution 2021-13 was adopted as**  
182 **amended, and the Chair was authorized to sign.**

183  
184 *Mr. Stagnitta: One thing, the meeting time, 3:30 p.m., can we make it 3:00 p.m.? Because I have got to*  
185 *make it to the other Board Meeting.*

187 Mr. Ward: What you do is make a motion to reconsider Resolution 2021-12.

188

**On MOTION made by Mr. Peter Latessa, seconded by Mr. Travis Stagnitta, and with all in favor, it was agreed to Resolution 2021-12.**

191

192 Mr. Ward: Okay, now we get to do this again. You are going to move to approve Resolution 2021-12  
193 which designates the first Thursday of each month from October 1, 2021 through September 30, 2022, at  
194 3:00 p.m. at the Artisan Lakes Amenities Center, 10730 Inglenook Terrace, Palmetto, Florida 34221 as  
195 the dates, times, and location for your Fiscal Year 2022 Meetings.

196

**On MOTION made by Mr. Travis Stagnitta, seconded by Ms. Carol Couse, and with all in favor, Resolution 2021-12 was adopted as amended, and the Chair was authorized to sign.**

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**SIXTH ORDER OF BUSINESS**

**Consideration of Acceptance**

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**Consideration of the Acceptance of the Audited Financial Statements for the Fiscal Year ended September 30, 2020**

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Mr. Ward indicated the Audit was filed with the appropriate agencies and was on the District website. He asked if there were any questions; hearing none, he called for a motion.

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229

**On MOTION made by Mr. Travis Stagnitta, seconded by Mr. Peter Latessa, and with all in favor, the Audited Financial Statements for the**

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Fiscal Year ended September 30, 2020 were accepted for purposes of inclusion in the record.

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Mr. Ward thanked Mr. Grau; Mr. Grau left the meeting.

**SEVENTH ORDER OF BUSINESS    Staff Reports**

**I. District Attorney**

No report.

**II. District Engineer**

*Mr. Barbosa: We are in the process of turning over the (indecipherable 24:16).*

**III. District Manager**

- a) **Reported Number of Registered Voters as of April 15, 2021**
- b) **Financial Statement for period ending February 28, 2021 (unaudited)**
- c) **Financial Statement for period ending March 31, 2021 (unaudited)**

*Mr. Ward: Statute requires the Supervisor of Elections in the County where the District is located to report to you the number of registered voters within the District as of April 15 of each year. There are 1,010 registered voters here in the Artisan Lakes CDD. For those Districts who are in the middle of transitioning from a landowner election to a qualified elector it makes a difference as to when you hit the two thresholds under the Statute. You have passed that obviously, but there is no provision in the Statute which stops the recording once you hit those provisions, so this continues to be an item on your Agenda after the April 15<sup>th</sup> date of each year. There is no action required of you at this time. He asked if there were any questions; there were none.*

**EIGHTH ORDER OF BUSINESS    Audience Comments and Supervisor’s Requests**

Mr. Ward asked if there were any audience comments; there were none. He asked if there were any Supervisor’s requests; there were none.

**NINTH ORDER OF BUSINESS    Adjournment**

Mr. Ward adjourned the meeting at approximately 4:00 p.m.

**On MOTION made by Mr. Vincent Sciarrabba, seconded by Mr. Travis Stagnitta, and with all in favor, the meeting was adjourned.**

**Artisan Lakes Community Development District**

\_\_\_\_\_  
**James P. Ward, Secretary**

\_\_\_\_\_  
**Travis Stagnitta, Chairperson**

**RESOLUTION 2021-14**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT RE-DESIGNATING DATES, TIME, AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Artisan Lakes Community Development District (the "District") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

**WHEREAS**, in accordance with the provisions of Chapter 189.415, Florida Statutes, the District is required to file quarterly, semiannually, or annually a schedule of its regular meetings with the local governing authority or authorities; and

**WHEREAS**, in accordance with the above referenced Statute, the District shall also publish quarterly, semiannually, or annually its regular meeting schedule in a newspaper of general paid circulation in the County in which the District is located and shall appear in the legal notices section of the classified advertisements;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1. DESIGNATION OF DATES, TIME, AND LOCATION OF REGULAR MEETINGS**

- a) **Date:** The first Thursday of each month for Fiscal Year 2021, which covers the period October 1, 2021 through September 30, 2022.

<u>October 7, 2021</u>	<u>November 4, 2021</u>
<u>December 2, 2021</u>	<u>January 6, 2022</u>
<u>February 3, 2022</u>	<u>March 3, 2022</u>
<u>April 7, 2022</u>	<u>May 5, 2022</u>
<u>June 2, 2022</u>	<u>July 7, 2022</u>
<u>August 4, 2022</u>	<u>September 1, 2022</u>

- b) **Time:** 3:00 P.M. (Eastern Standard Time)
- c) **Location:** Artisan Lakes Clubhouse  
4725 Los Robles Court  
Palmetto, Florida 34221

**SECTION 2. Sunshine Law and Meeting Cancellations and Continuations.** The meetings of the Board of Supervisors are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The District by and through its District Manager may cancel any meeting of the Board of Supervisors and all meetings may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

**SECTION 2. Conflict.** That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisor's in conflict are hereby repealed to the extent of such conflict.

**SECTION 2. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**RESOLUTION 2021-14**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT RE-DESIGNATING DATES, TIME, AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.**

**SECTION 3. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Artisan Lakes Community Development District.

**PASSED AND ADOPTED** this 1<sup>st</sup> day of July 2021.

**ATTEST:**

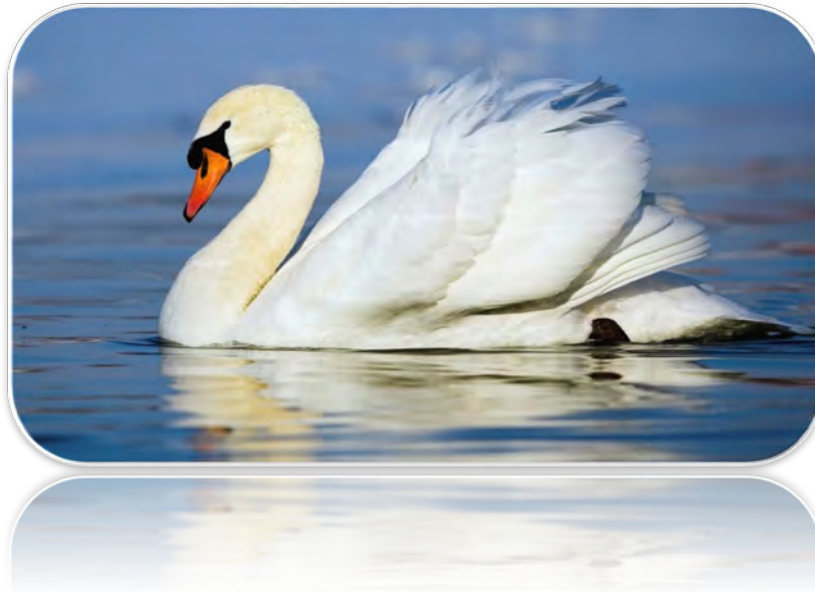
**ARTISAN LAKES COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Travis Stagnitta, Chairperson

# ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS – APRIL 2021

FISCAL YEAR 2021

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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 Community Development District*

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*JPWard & Associates, LLC*  
*2301 Northeast 37th Street*  
*Fort Lauderdale, Florida 33308*

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

	Governmental Funds					Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds		Capital Project Fund				
	General Fund	Series 2013	Series 2018	Series 2018			
<b>Assets</b>							
<b>Cash and Investments</b>							
General Fund - Invested Cash	\$ 175,457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,457
Debt Service Fund							
Interest Account							
Series 2013 A-1	-	105,794	-	-	-	-	105,794
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-	-
Series 2018	-	-	177,209	-	-	-	177,209
Sinking Account							
Series 2013 A-1	-	55,000	-	-	-	-	55,000
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-	-
Series 2018	-	-	105,000	-	-	-	105,000
Reserve Account							
Series 2013 A-1	-	268,463	-	-	-	-	268,463
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	103,481	-	-	-	-	103,481
Series 2018	-	-	137,249	-	-	-	137,249
Revenue							
Series 2013 A-1 and A-2	-	324,716	-	-	-	-	324,716
Series 2013 A-3	-	61,875	-	-	-	-	61,875
Series 2018	-	-	280,405	-	-	-	280,405
Prepayment Account							
Series 2013 A-1	-	-	-	-	-	-	-
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	184	-	-	-	-	184
Series 2018	-	-	94	-	-	-	94
Capitalized Interest Account							
Construction Account					6		6

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

	Governmental Funds				Account Groups General Long Term Debt	Totals (Memorandum Only)
	General Fund	Debt Service Funds Series 2013	Series 2018	Capital Project Fund Series 2018		
Cost of Issuance Account					-	-
<b>Due from Other Funds</b>						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-
<b>Accounts Receivable</b>	-	-	-	-	-	-
<b>Assessments Receivable</b>	-	-	-	-	-	-
<b>Amount Available in Debt Service Funds</b>	-	-	-	-	919,513	919,513
<b>Amount to be Provided by Debt Service Funds</b>	-	-	-	-	11,230,487	11,230,487
<b>Total Assets</b>	<u>\$ 175,457</u>	<u>\$ 919,513</u>	<u>\$ 699,958</u>	<u>\$ 6</u>	<u>\$ 12,150,000</u>	<u>\$ 13,944,934</u>
<b>Liabilities</b>						
<b>Accounts Payable &amp; Payroll Liabilities</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Other Funds</b>	-	-	-	-	-	-
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-
<b>Bonds Payable</b>						
Current Portion						
Series 2013 A-1					\$50,000	50,000
Series 2013 A-2					\$0	-
Series 2013 A-3					\$35,000	35,000
Series 2018					\$100,000	100,000
Long Term						
Series 2013 A-1					\$3,110,000	3,110,000
Series 2013 A-2					\$0	-
Series 2013 A-3					\$2,195,000	2,195,000
Series 2018					\$6,660,000	6,660,000
<b>Total Liabilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,150,000</u>	<u>\$ 12,150,000</u>

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

	Governmental Funds				Account Groups General Long Term Debt	Totals (Memorandum Only)
	General Fund	Debt Service Funds Series 2013	Series 2018	Capital Project Fund Series 2018		
<b>Fund Equity and Other Credits</b>						
Investment in General Fixed Assets	-	-	-	-	-	-
<b>Fund Balance</b>						
<b>Restricted</b>						
Beginning: October 1, 2020 (Audited)	-	1,745,465	351,279	-	-	2,096,743
Results from Current Operations	-	(825,951)	348,679	6	-	(477,266)
<b>Unassigned</b>						
Beginning: October 1, 2020 (Audited)	133,212	-	-	-	-	133,212
Results from Current Operations	42,244	-	-	-	-	42,244
<b>Total Fund Equity and Other Credits</b>	<b>\$ 175,457</b>	<b>\$ 919,513</b>	<b>\$ 699,958</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>\$ 1,794,934</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 175,457</b>	<b>\$ 919,513</b>	<b>\$ 699,958</b>	<b>\$ 6</b>	<b>\$ 12,150,000</b>	<b>\$ 13,944,934</b>



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

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest</b>										
Interest - General Checking	-	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>										
Special Assessments - On-Roll	328	3,276	38,580	1,396	1,412	43,066	324	88,382	78,148	113%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	0%
<b>Developer Contribution</b>										
	-	-	-	-	-	-	-	-	-	N/A
<b>Intragovernmental Transfer In</b>										
	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 328</b>	<b>\$ 3,276</b>	<b>\$ 38,580</b>	<b>\$ 1,396</b>	<b>\$ 1,412</b>	<b>\$ 43,066</b>	<b>\$ 324</b>	<b>\$ 88,382</b>	<b>\$ 78,148</b>	<b>113%</b>
<b>Expenditures and Other Uses</b>										
<b>Executive</b>										
Professional Management	1,667	1,667	1,667	1,667	1,667	1,667	1,667	11,667	20,000	58%
<b>Financial and Administrative</b>										
Audit Services	-	-	-	2,500	-	1,600	-	4,100	4,100	100%
Accounting Services	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	1,000	0%
<b>Other Contractual Services</b>										
Legal Advertising	123	-	-	-	-	-	-	123	5,000	2%
Trustee Services	5,886	-	-	4,031	-	-	-	9,917	9,725	102%
Dissemination Agent Services	-	-	-	-	-	-	6,000	6,000	6,000	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	9	10	13	-	-	7	-	38	360	11%
<b>Communications &amp; Freight Services</b>										
Postage, Freight & Messenger	50	-	-	43	54	52	-	199	750	26%
<b>Computer Services - Website Development</b>										
	50	50	-	-	-	-	-	100	2,488	4%

Unaudited

Prepared by:  
**JPWARD and Associates, LLC**

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

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
<b>Insurance</b>	4,864	-	-	-	-	-	-	4,864	5,000	97%
<b>Printing &amp; Binding</b>	156	-	128	-	113	143	-	540	750	72%
<b>Subscription &amp; Memberships</b>	175	-	-	-	-	-	-	175	175	100%
<b>Legal Services</b>										
Legal - General Counsel	-	-	1,047	-	365	-	1,638	3,049	12,800	24%
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	-	N/A
<b>Other General Government Services</b>										
Engineering Services	-	-	-	-	-	5,006	360	5,366	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	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>12,979</b>	<b>1,726</b>	<b>2,855</b>	<b>8,241</b>	<b>2,198</b>	<b>8,474</b>	<b>9,664</b>	<b>46,138</b>	<b>78,148</b>	<b>59%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 12,979</b>	<b>\$ 1,726</b>	<b>\$ 2,855</b>	<b>\$ 8,241</b>	<b>\$ 2,198</b>	<b>\$ 8,474</b>	<b>\$ 9,664</b>	<b>\$ 46,138</b>	<b>\$ 78,148</b>	<b>59%</b>
Net Increase/ (Decrease) in Fund Balance	(12,651)	1,550	35,726	(6,845)	(787)	34,592	(9,340)	42,244	-	
Fund Balance - Beginning	133,212	120,561	122,111	157,837	150,992	150,205	184,797	133,212	-	
<b>Fund Balance - Ending</b>	<b>\$ 120,561</b>	<b>\$ 122,111</b>	<b>\$ 157,837</b>	<b>\$ 150,992</b>	<b>\$ 150,205</b>	<b>\$ 184,797</b>	<b>\$ 175,457</b>	<b>175,457</b>	<b>\$ -</b>	

**Artisan Lakes Community Development District**  
**Debt Service Fund - Series 2013**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through April 30, 2021**

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income	5	9	4	3	3	3	4	30	-	N/A
<b>Special Assessment Revenue</b>										
Special Assessments - On-Roll										
Series 2013 Bonds A-1	1,134	11,322	133,325	4,824	4,878	148,826	1,121	305,429	\$ 270,050	113%
Series 2013 Bonds A-2								-	\$ -	N/A
Series 2013 Bonds A-3								-	\$ -	N/A
Special Assessments - Off-Roll										
Series 2013 Bonds A-1								-	\$ -	N/A
Series 2013 Bonds A-2								-	\$ -	N/A
Series 2013 Bonds A-3	78,639						61,869	140,508	\$ 197,763	71%
Special Assessments - Prepayments										
Series 2013 Bonds A-1								-		N/A
Series 2013 Bonds A-2								-		N/A
Series 2013 Bonds A-3								-		
Intragovernmental Transfer In										0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 79,777</b>	<b>\$ 11,331</b>	<b>\$ 133,328</b>	<b>\$ 4,827</b>	<b>\$ 4,881</b>	<b>\$ 148,830</b>	<b>\$ 62,993</b>	<b>\$ 445,967</b>	<b>\$ 467,813</b>	<b>95%</b>
<b>Expenditures and Other Uses</b>										
<b>Debt Service</b>										
<b>Principal Debt Service - Mandatory</b>										
Series 2013 Bonds A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000	0%
Series 2013 Bonds A-2								-	\$ -	N/A
Series 2013 Bonds A-3								-	\$ 35,000	0%
<b>Principal Debt Service - Early Redemptions</b>										
Series 2013 Bonds A-1		45,000						45,000		N/A
Series 2013 Bonds A-2								-		N/A
Series 2013 Bonds A-3		1,040,000						1,040,000		N/A
<b>Interest Expense</b>										
Series 2013 Bonds A-1		107,350						107,350	215,050	50%
Series 2013 Bonds A-2								-		N/A
Series 2013 Bonds A-3		79,569						79,569	162,763	49%
Operating Transfers Out (To Other Funds)										N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 1,271,919</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,271,919</b>	<b>\$ 467,813</b>	<b>272%</b>
Net Increase/ (Decrease) in Fund Balance	79,777	(1,260,588)	133,328	4,827	4,881	148,830	62,993	(825,951)	-	
Fund Balance - Beginning	1,745,465	1,825,242	564,654	697,983	702,810	707,691	856,520	1,745,465	-	
<b>Fund Balance - Ending</b>	<b>\$ 1,825,242</b>	<b>\$ 564,654</b>	<b>\$ 697,983</b>	<b>\$ 702,810</b>	<b>\$ 707,691</b>	<b>\$ 856,520</b>	<b>919,513</b>	<b>919,513</b>	<b>\$ -</b>	

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

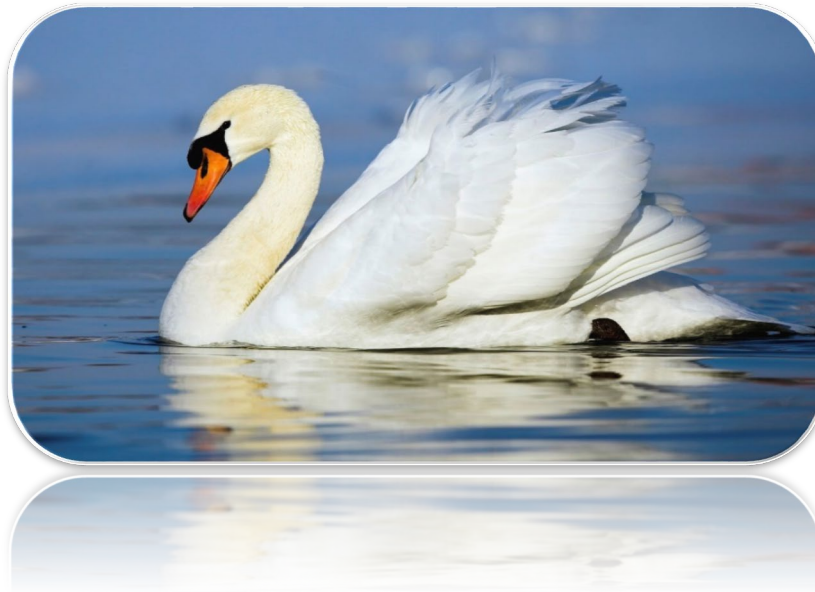
Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
<b>Interest Income</b>										
Interest Account	-	0	0	-	-	-	-	0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	1	1	1	1	1	1	1	4	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	0	1	1	1	5	200	3%
Capitalized Interest Account	-	-	-	-	-	-	-	-	200	0%
<b>Special Assessments - Prepayments</b>										
Special Assessments - On Roll	1,952	19,493	229,555	8,306	8,399	256,245	1,929	525,879	465,010	113%
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>\$ 1,954</b>	<b>\$ 19,495</b>	<b>\$ 229,556</b>	<b>\$ 8,307</b>	<b>\$ 8,400</b>	<b>\$ 256,247</b>	<b>1,931</b>	<b>\$ 525,889</b>	<b>\$ 465,410</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	-	177,209	-	-	-	-	-	177,209	343,844	52%
<b>Operating Transfers Out (To Other Funds)</b>										
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 177,209</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>177,209</b>	<b>\$ 443,844</b>	<b>40%</b>
Net Increase/ (Decrease) in Fund Balance	1,954	(157,715)	229,556	8,307	8,400	256,247	1,931	348,679	21,566	
Fund Balance - Beginning	351,279	353,232	195,518	425,073	433,380	441,780	698,027	351,279	-	
<b>Fund Balance - Ending</b>	<b>\$ 353,232</b>	<b>\$ 195,518</b>	<b>\$ 425,073</b>	<b>\$ 433,380</b>	<b>\$ 441,780</b>	<b>\$ 698,027</b>	<b>699,958</b>	<b>699,958</b>	<b>\$ 21,566</b>	

**Artisan Lakes Community Development District**  
**Capital Projects Fund - Series 2018**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through April 30, 2021**

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>										
Construction Account	6	-	-	-	-	-	-	6	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Debt Proceeds</b>										
Contributions - Tylor Morrison	-	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>										
<b>Executive</b>										
Professional Management	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Other Contractual Services</b>										
Trustee Services	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Printing &amp; Binding</b>										
Legal Services	-	-	-	-	-	-	-	-	\$ -	N/A
Legal - Series 2018 Bonds	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Other General Government Services</b>										
Stormwater Mgmt-Construction	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Capital Outlay</b>										
Water-Sewer Combination	-	-	-	-	-	-	-	-	\$ -	N/A
Stormwater Management	-	-	-	-	-	-	-	-	\$ -	N/A
Legal - Series 2018 Bonds	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Underwriter's Discount</b>										
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	6	0	0	0	0	0	0	6	-	
Fund Balance - Beginning	0	6	6	6	6	6	6	0	\$ -	
<b>Fund Balance - Ending</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ -</b>	

# ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - MAY 2021

FISCAL YEAR 2021

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PREPARED BY:

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

T: 954-658-4900 E: [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)

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*Artisan Lakes Community Development District*

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*JPWard & Associates, LLC*  
*2301 Northeast 37th Street*  
*Fort Lauderdale, Florida 33308*

**Artisan Lakes Community Development District  
Balance Sheet  
for the Period Ending May 31, 2021**

	Governmental Funds					Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds		Capital Project Fund				
	General Fund	Series 2013	Series 2018	Series 2018			
<b>Assets</b>							
<b>Cash and Investments</b>							
General Fund - Invested Cash	\$ 173,079	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 173,079
Debt Service Fund							
Interest Account							
Series 2013 A-1	-	0	-	-	-	-	0
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-	-
Series 2018	-	-	0	-	-	-	0
Sinking Account							
Series 2013 A-1	-	-	-	-	-	-	-
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-	-
Series 2018	-	-	0	-	-	-	0
Reserve Account							
Series 2013 A-1	-	268,463	-	-	-	-	268,463
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	103,481	-	-	-	-	103,481
Series 2018	-	-	137,249	-	-	-	137,249
Revenue							
Series 2013 A-1 and A-2	-	325,550	-	-	-	-	325,550
Series 2013 A-3	-	7	-	-	-	-	7
Series 2018	-	-	281,837	-	-	-	281,837
Prepayment Account							
Series 2013 A-1	-	-	-	-	-	-	-
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	184	-	-	-	-	184
Series 2018	-	-	94	-	-	-	94
Capitalized Interest Account							
Construction Account					6		6



**Artisan Lakes Community Development District  
Balance Sheet  
for the Period Ending May 31, 2021**

	Governmental Funds				Account Groups General Long Term Debt	Totals (Memorandum Only)
	General Fund	Debt Service Funds Series 2013	Series 2018	Capital Project Fund Series 2018		
Cost of Issuance Account					-	-
<b>Due from Other Funds</b>						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-
<b>Accounts Receivable</b>	-	-	-	-	-	-
<b>Assessments Receivable</b>	-	-	-	-	-	-
<b>Amount Available in Debt Service Funds</b>	-	-	-	-	697,685	697,685
<b>Amount to be Provided by Debt Service Funds</b>	-	-	-	-	10,002,315	10,002,315
<b>Total Assets</b>	<u>\$ 173,079</u>	<u>\$ 697,685</u>	<u>\$ 419,180</u>	<u>\$ 6</u>	<u>\$ 10,700,000</u>	<u>\$ 11,989,950</u>
<b>Liabilities</b>						
<b>Accounts Payable &amp; Payroll Liabilities</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Other Funds</b>	-	-	-	-	-	-
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-
<b>Bonds Payable</b>						
Current Portion						
Series 2013 A-1					\$0	-
Series 2013 A-2					\$0	-
Series 2013 A-3					\$0	-
Series 2018					\$0	-
Long Term						
Series 2013 A-1					\$3,010,000	3,010,000
Series 2013 A-2					\$0	-
Series 2013 A-3					\$1,135,000	1,135,000
Series 2018					\$6,555,000	6,555,000
<b>Total Liabilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,700,000</u>	<u>\$ 10,700,000</u>

**Artisan Lakes Community Development District  
Balance Sheet  
for the Period Ending May 31, 2021**

	Governmental Funds					Totals (Memorandum Only)
	Debt Service Funds			Capital Project Fund	Account Groups	
	General Fund	Series 2013	Series 2018	Series 2018	General Long Term Debt	
<b>Fund Equity and Other Credits</b>						
Investment in General Fixed Assets	-	-	-	-	-	-
<b>Fund Balance</b>						
<b>Restricted</b>						
Beginning: October 1, 2020 (Audited)	-	1,745,465	351,279	-	-	2,096,743
Results from Current Operations	-	(1,047,780)	67,902	6	-	(979,872)
<b>Unassigned</b>						
Beginning: October 1, 2020 (Audited)	133,212	-	-	-	-	133,212
Results from Current Operations	39,867	-	-	-	-	39,867
<b>Total Fund Equity and Other Credits</b>	<b>\$ 173,079</b>	<b>\$ 697,685</b>	<b>\$ 419,180</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>\$ 1,289,950</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 173,079</b>	<b>\$ 697,685</b>	<b>\$ 419,180</b>	<b>\$ 6</b>	<b>\$ 10,700,000</b>	<b>\$ 11,989,950</b>

**Artisan Lakes Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through May 31, 2021**

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest</b>											
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>											
Special Assessments - On-Roll	328	3,276	38,580	1,396	1,412	43,066	324	240	88,622	78,148	113%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	0%
<b>Developer Contribution</b>											
	-	-	-	-	-	-	-	-	-	-	N/A
<b>Intragovernmental Transfer In</b>											
	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 328</b>	<b>\$ 3,276</b>	<b>\$ 38,580</b>	<b>\$ 1,396</b>	<b>\$ 1,412</b>	<b>\$ 43,066</b>	<b>\$ 324</b>	<b>\$ 240</b>	<b>\$ 88,622</b>	<b>\$ 78,148</b>	<b>113%</b>
<b>Expenditures and Other Uses</b>											
<b>Executive</b>											
Professional Management	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	13,333	20,000	67%
<b>Financial and Administrative</b>											
Audit Services	-	-	-	2,500	-	1,600	-	-	4,100	4,100	100%
Accounting Services	-	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	1,000	0%
<b>Other Contractual Services</b>											
Legal Advertising	123	-	-	-	-	-	-	-	123	5,000	2%
Trustee Services	5,886	-	-	4,031	-	-	-	-	9,917	9,725	102%
Dissemination Agent Services	-	-	-	-	-	-	6,000	-	6,000	6,000	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	9	10	13	-	-	7	-	4	42	360	12%
<b>Communications &amp; Freight Services</b>											
Postage, Freight & Messenger	50	-	-	43	54	52	-	39	238	750	32%
<b>Computer Services - Website Development</b>											
	50	50	-	-	-	-	-	-	100	2,488	4%
<b>Insurance</b>											
	4,864	-	-	-	-	-	-	-	4,864	5,000	97%
<b>Printing &amp; Binding</b>											
	156	-	128	-	113	143	-	181	721	750	96%
<b>Subscription &amp; Memberships</b>											
	175	-	-	-	-	-	-	-	175	175	100%

**Artisan Lakes Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through May 31, 2021**

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
<b>Legal Services</b>											
Legal - General Counsel	-	-	1,047	-	365	-	1,638	-	3,049	12,800	24%
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	-	-	N/A
<b>Other General Government Services</b>											
Engineering Services	-	-	-	-	-	5,006	360	728	6,094	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	N/A
<b>Reserves</b>											
Operational Reserves (Future Years)							-	-	-	10,000	0%
<b>Other Fees and Charges</b>											
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	N/A
<b>Sub-Total:</b>	<b>12,979</b>	<b>1,726</b>	<b>2,855</b>	<b>8,241</b>	<b>2,198</b>	<b>8,474</b>	<b>9,664</b>	<b>2,618</b>	<b>48,756</b>	<b>78,148</b>	<b>62%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 12,979</b>	<b>\$ 1,726</b>	<b>\$ 2,855</b>	<b>\$ 8,241</b>	<b>\$ 2,198</b>	<b>\$ 8,474</b>	<b>\$ 9,664</b>	<b>\$ 2,618</b>	<b>\$ 48,756</b>	<b>\$ 78,148</b>	<b>62%</b>
Net Increase/ (Decrease) in Fund Balance	(12,651)	1,550	35,726	(6,845)	(787)	34,592	(9,340)	(2,378)	39,867	-	
Fund Balance - Beginning	133,212	120,561	122,111	157,837	150,992	150,205	184,797	175,457	133,212	-	
<b>Fund Balance - Ending</b>	<b>\$ 120,561</b>	<b>\$ 122,111</b>	<b>\$ 157,837</b>	<b>\$ 150,992</b>	<b>\$ 150,205</b>	<b>\$ 184,797</b>	<b>\$ 175,457</b>	<b>\$ 173,079</b>	<b>173,079</b>	<b>\$ -</b>	

**Artisan Lakes Community Development District**  
**Debt Service Fund - Series 2013**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through May 31, 2021**

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income	5	9	4	3	3	3	4	4	35	-	N/A
<b>Special Assessment Revenue</b>											
Special Assessments - On-Roll											
Series 2013 Bonds A-1	1,134	11,322	133,325	4,824	4,878	148,826	1,121	830	306,259	\$ 270,050	113%
Series 2013 Bonds A-2										\$ -	N/A
Series 2013 Bonds A-3										\$ -	N/A
Special Assessments - Off-Roll											
Series 2013 Bonds A-1										\$ -	N/A
Series 2013 Bonds A-2										\$ -	N/A
Series 2013 Bonds A-3	78,639						61,869		140,508	\$ 197,763	71%
Special Assessments - Prepayments											
Series 2013 Bonds A-1											N/A
Series 2013 Bonds A-2											N/A
Series 2013 Bonds A-3											
Intragovernmental Transfer In											0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 79,777</b>	<b>\$ 11,331</b>	<b>\$ 133,328</b>	<b>\$ 4,827</b>	<b>\$ 4,881</b>	<b>\$ 148,830</b>	<b>\$ 62,993</b>	<b>\$ 834</b>	<b>\$ 446,802</b>	<b>\$ 467,813</b>	<b>96%</b>
<b>Expenditures and Other Uses</b>											
<b>Debt Service</b>											
<b>Principal Debt Service - Mandatory</b>											
Series 2013 Bonds A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ 55,000	\$ 55,000	100%
Series 2013 Bonds A-2										\$ -	N/A
Series 2013 Bonds A-3								20,000	20,000	\$ 35,000	57%
<b>Principal Debt Service - Early Redemptions</b>											
Series 2013 Bonds A-1		45,000							45,000		N/A
Series 2013 Bonds A-2											N/A
Series 2013 Bonds A-3		1,040,000							1,040,000		N/A
<b>Interest Expense</b>											
Series 2013 Bonds A-1		107,350						105,794	213,144	215,050	99%
Series 2013 Bonds A-2											N/A
Series 2013 Bonds A-3		79,569						41,869	121,438	162,763	75%
Operating Transfers Out (To Other Funds)											N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 1,271,919</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 222,663</b>	<b>\$ 1,494,581</b>	<b>\$ 467,813</b>	<b>319%</b>
Net Increase/ (Decrease) in Fund Balance	79,777	(1,260,588)	133,328	4,827	4,881	148,830	62,993	(221,828)	(1,047,780)	-	
Fund Balance - Beginning	1,745,465	1,825,242	564,654	697,983	702,810	707,691	856,520	919,513	1,745,465	-	
<b>Fund Balance - Ending</b>	<b>\$ 1,825,242</b>	<b>\$ 564,654</b>	<b>\$ 697,983</b>	<b>\$ 702,810</b>	<b>\$ 707,691</b>	<b>\$ 856,520</b>	<b>919,513</b>	<b>697,685</b>	<b>697,685</b>	<b>\$ -</b>	

Prepared by:

**JPWARD and Associates, LLC**

**Artisan Lakes Community Development District**  
**Debt Service Fund - Series 2018**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through May 31, 2021**

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
<b>Interest Income</b>											
Interest Account	-	0	0	-	-	-	-	0	0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	0	0	-	N/A
Reserve Account	1	1	1	1	1	1	1	1	5	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	0	1	1	1	2	8	200	4%
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	200	0%
<b>Special Assessments - Prepayments</b>											
Special Assessments - On Roll	1,952	19,493	229,555	8,306	8,399	256,245	1,929	1,429	527,308	465,010	113%
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>\$ 1,954</b>	<b>\$ 19,495</b>	<b>\$ 229,556</b>	<b>\$ 8,307</b>	<b>\$ 8,400</b>	<b>\$ 256,247</b>	<b>1,931</b>	<b>\$ 1,432</b>	<b>\$ 527,320</b>	<b>\$ 465,410</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>											
<b>Debt Service</b>											
<b>Principal Debt Service - Mandatory</b>											
Series 2018	-	-	-	-	-	-	-	105,000	105,000	100,000	105%
<b>Principal Debt Service - Early Redemptions</b>											
Series 2018	-	-	-	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>											
Series 2018	-	177,209	-	-	-	-	-	177,209	354,419	343,844	103%
<b>Operating Transfers Out (To Other Funds)</b>											
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 177,209</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 282,209</b>	<b>459,419</b>	<b>\$ 443,844</b>	<b>104%</b>
Net Increase/ (Decrease) in Fund Balance	1,954	(157,715)	229,556	8,307	8,400	256,247	1,931	(280,778)	67,902	21,566	
Fund Balance - Beginning	351,279	353,232	195,518	425,073	433,380	441,780	698,027	699,958	351,279	-	
<b>Fund Balance - Ending</b>	<b>\$ 353,232</b>	<b>\$ 195,518</b>	<b>\$ 425,073</b>	<b>\$ 433,380</b>	<b>\$ 441,780</b>	<b>\$ 698,027</b>	<b>699,958</b>	<b>419,180</b>	<b>419,180</b>	<b>\$ 21,566</b>	

**Artisan Lakes Community Development District**  
**Capital Projects Fund - Series 2018**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through May 31, 2021**

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>											
Construction Account	6	-	-	-	-	-	-	-	6	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Debt Proceeds</b>											
Contributions - Tylor Morrison	-	-	-	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>											
<b>Executive</b>											
Professional Management	-	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Other Contractual Services</b>											
Trustee Services	-	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Printing &amp; Binding</b>											
Legal Services	-	-	-	-	-	-	-	-	-	\$ -	N/A
Legal - Series 2018 Bonds	-	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Other General Government Services</b>											
Stormwater Mgmt-Construction	-	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Capital Outlay</b>											
Water-Sewer Combination	-	-	-	-	-	-	-	-	-	\$ -	N/A
Stormwater Management	-	-	-	-	-	-	-	-	-	\$ -	N/A
Legal - Series 2018 Bonds	-	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Underwriter's Discount</b>											
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	\$ -	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	6	0	0	0	0	0	0	0	6	-	
Fund Balance - Beginning	0	6	6	6	6	6	6	6	0	\$ -	
<b>Fund Balance - Ending</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ -</b>	