Artisan Lakes

Community Development District

Meeting Agenda
October 2, 2025

JPWard and Associates, LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900

ARTISAN LAKES
Community Development District

LOCATION: ***Artisan Lakes Clubhouse***
4725 Los Robles Court
Palmetto, Florida 34221

DATE: ***October 2, 2025***

TIME: ***3:30pm***

The Public is provided t

MEETING AGENDA

Board of Supervisors
Vincent Sciarrabba, Chairman
Peter Latessa, Vice Chairman
Deborah Reynolds, Assistant Secretary
Tom Carpenter, Assistant Secretary
Carol Sciarrabba, Assistant Secretary

James P. Ward, District Manager
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
JimWard@JPWardAssociates.com
Phone: 954-658-4900

The Public is provided with two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes unless further time is granted by the Presiding Officer. All remarks shall be addressed to the Board as a body and not to any member of the Board or staff. Please state your name and the name of the entity represented (if applicable) and the item on the agenda to be addressed.

Pursuant to Florida Statutes 286.0105, if a person decided to appeal any decision made by the body with respect to any matter considered at such meeting, he or she will need a record of the proceedings, and for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes testimony and evidence upon which the appeal is to be based.

Meeting Link: https://districts.webex.com/districts/j.php?MTID=m9861b9cccbb0a1e6ba31e0abc348dd03

- ✓ Phone: (408) 444-9388 Code: 2342 281 0201 Event Password Jpward

OCTOBER, 2025

M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

AGENDA

1. Call to Order & Roll Call

2. Acceptance of the Resignations of Mrs. Carol Ann Sciarrabba from Seat 3, which will become effective December 31, 2025, whose term is set to expire November 2028 and Mr. Vincent Sciarrabba from Seat 5 which will become effective December 31, 2025, whose term is set to expire November 2026.
   I. Discussion of individuals to fill Seat 3 and Seat 5.

Pages 5 - 6

3. Minutes:
   I. May 1, 2025 – Regular Meeting.

Pages 7-12

4. Staff Reports.
   I. District Attorney
   II. District Engineer
   III. District Manager
      a) Financial Statements for the period ending June 30, 2025 (unaudited)
      b) Financial Statements for the period ending July 31, 2025 (unaudited)
      c) Financial Statements for the period ending August 31, 2025 (unaudited)

Pages 13-36

5. Supervisors Requests.

6. Public Comments

7. Adjournment

Meeting Schedule FY 2026

Thursday, October 2, 2025	**Thursday, November 6, 2025**
Thursday, December 4, 2025	**Thursday, January 1, 2026 NO MEETING**
Thursday, February 5, 2026	**Thursday, March 5, 2026**
Thursday, April 2, 2026	**Thursday, May 7, 2026**
Thursday, June 4, 2026	**Thursday, July 2, 2026 NO MEETING**
Thursday, August 6, 2026	**Thursday, September 3, 2026**

AGENDA

This portion of the agenda is provided for a more comprehensive explanation of the items for consideration by the Board of Supervisors during the meeting.

Item 2: The next item is administrative in nature and is to accept the Resignations of Mrs. Carol Ann Sciarrabba from Seat 3, which will become effective December 31, 2025, whose term is set to expire November 2028 and Mr. Vincent Sciarrabba from Seat 5 which will become effective December 31, 2025, whose term is set to expire November 2026.

The District's Charter, Chapter 190 F.S. provides the mechanism for which to replace a member who has resigned. Essentially, the remaining members, by majority vote of the Board of Supervisors have the sole responsibility for filling the unexpired term of office of the resigning member. Once the Board appoints an individual to fill the seat, Mr. Ward will make arrangements to swear those individuals into office after December 31, 2025.

Item 3: Minutes – May 1, 2025

Item 4: Staff Reports: - Staff Reports are an opportunity to communicate to the Board of Supervisors on matters that did not require Board action or that did not appear on the Agenda and the Professional Staff deemed this to be of a matter that was to be brought to the attention for action or informational purposes of the Board of Supervisors before the ensuing Board of Supervisors Meeting.

From:	James Ward
To:	Cori Dissinger
Subject:	FW: Resignation from the Board
Date:	Monday, September 22, 2025 11:28:49 AM
Attachments:	image002.png

Committed to Excellence

James P. Ward
Chief Operating Officer

Email: JimWard@JPWardAssociates.com | Mobile: 954-658-4900

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

From: Vince Sciarrabba <vsciarrabba@aol.com>
Sent: Monday, September 22, 2025 11:11 AM
To: James Ward <jimward@jpwardassociates.com>
Subject: Resignation from the Board

HI James,

I have faithfully served on the CDD board almost 7 years and the time has come for me to retire. I have had many family health issues that require my attention, and I also want to continue traveling as much as possible.

The effective date is the end of the 2025 calendar year which should give you plenty of time to find a replacement. I would be happy to assist in your search and offer opinions if I know the person or people you want to consider.

Regards
Vince Sciarrabba

From:	James Ward
To:	Cori Dissinger
Subject:	FW: Retire from Board
Date:	Monday, September 22, 2025 11:28:59 AM
Attachments:	image002.png

Committed to Excellence

James P. Ward
Chief Operating Officer

Email: JimWard@JPWardAssociates.com
| Mobile: 954-658-4900

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

From: Carol Sciarrabba <ca1sciarrabba@gmail.com>
Sent: Monday, September 22, 2025 11:15 AM
To: James Ward <jimward@jpwardassociates.com>
Subject: Retire from Board

Greetings Jim,

It's been almost 4 years since I joined the ranks of the CDD board . Vince and I want to travel as much as we can while we can and this year has been a bit of a challenge due to various family health issues with our children. Therefore I feel that the time has come for me to retire from the CDD board.

The effective date is the end of the 2025 calendar year which should give you time to find a replacement.

Thank you for all that you do. It was a pleasure working with you.

Carol Sciarrabba

MINUTES OF MEETING
ARTISAN LAKES
COMMUNITY DEVELOPMENT DISTRICT

The Regular Meeting of the Board of Supervisors of the Artisan Lakes Community Development District was held on Thursday, May 1, 2025, at Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221. It began at 3:00 p.m. and was presided over by Vincent Sciarrabba, Chairperson, and James P. Ward, as Secretary.

Present and constituting a quorum:

Vincent Sciarrabba	Chairperson
Peter Latessa	Vice Chairperson
Carol Sciarrabba	Assistant Secretary
Tom Carpenter	Assistant Secretary
Deborah Reynolds	Assistant Secretary

Also present were:

James P. Ward	District Manager
Jere Earlywine	District Counsel
Victor Barbosa	District Engineer

Audience:

All residents' names were not included with the minutes. If a resident did not identify themselves or the audio file did not pick up the name, the name was not recorded in these minutes.

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

FIRST ORDER OF BUSINESS **Call to Order/Roll Call**

Mr. James P. Ward called the meeting to order at approximately 3:00 p.m. He conducted roll call; all Members of the Board were present, constituting a quorum.

SECOND ORDER OF BUSINESS **Notice of Advertisement**

Notice of Advertisement of Public Hearings

THIRD ORDER OF BUSINESS **Consideration of Minutes**

February 6, 2025 – Regular Meeting Minutes

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

On MOTION made by Vincent Sciarrabba, seconded by Deborah Reynolds, and with all in favor, the February 6, 2025 Regular Meeting Minutes were approved.

FOURTH ORDER OF BUSINESS PUBLIC HEARINGS

Mr. Ward explained the Public Hearing process noting there were two public hearings, the first related to the Budget itself.

a) FISCAL YEAR 2026 BUDGET

I. Public Comment and Testimony

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

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

Mr. Ward asked if there were any members of the public present on audio or video with questions regarding the Fiscal Year 2026 budget; there were none. He noted there were no members of the public present in person. He called for a motion to close the public hearing.

On MOTION made by Peter Latessa, seconded by Vincent Sciarrabba, and with all in favor, the Public Hearing was closed.

II. Board Comment

Mr. Ward noted the budget was unchanged from the prior meeting. He asked if there were any questions or comments from the Board.

Mr. Sciarrabba asked why the assessment went up $100 dollars.

Mr. Ward stated the assessment went up $10 dollars, not $100 dollars; the assessment went from $167 dollars to $177 dollars for the year.

Mr. Latessa asked why the website maintenance went up in cost.

Mr. Ward: I have a firm who does all of the websites for all of my Districts. They haven't changed their fee in probably ten years. When I renegotiated the fee, I asked them to *ensure they provided a better level of service than we were getting, and I negotiated the fee from there.*

Mr. Latessa *Okay, excellent. And the District Attorney fees went down.*

Mr. Ward: I usually base that on what we think we are going to spend in the year. We just don't have much need for legal services for this District this year.

III. Consideration of Resolution 2025-4, a resolution of the Board of Supervisors adopting the Annual Appropriation and Budget for Fiscal Year 2026

Mr. Ward called for a motion to approve the budget beginning October 1, 2025 and ending on September 30, 2026.

On MOTION made by Vincent Sciarrabba, seconded by Tom Carpenter, and with all in favor, Resolution 2025-4 was adopted, and the Chair was authorized to sign.

b) FISCAL YEAR 2026 IMPOSING SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL, PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE

Mr. Ward indicated this public hearing set into place the assessment rates and certified an assessment roll.

I. Public Comment and Testimony

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

On MOTION made by Carol Sciarrabba, seconded by Tom Carpenter, and with all in favor, the Public Hearing was opened.

Mr. Ward asked if there were any members of the public present on audio or video with questions; there were none. He noted there were no members of the public present in person. He called for a motion to close the public hearing.

On MOTION made by Peter Latessa, seconded by Vincent Sciarrabba, and with all in favor, the Public Hearing was closed.

II. Board Comment

Mr. Ward noted Resolution 2025-5 set the assessment rate for the general fund and adopted an assessment roll. He noted the assessment rate was $177.38 dollars for the year. He asked if there were any questions or comments from the Board; there were none.

III. Consideration of Resolution 2025-5, a resolution of the Board of Supervisors imposing special assessments, certifying an assessment roll, providing a severability clause; providing for conflict and providing an effective date

Mr. Ward called for a motion.

> **On MOTION made by Deborah Reynolds, seconded by Carol Sciarrabba, and with all in favor, Resolution 2025-5 was adopted, and the Chair was authorized to sign.**

FIFTH ORDER OF BUSINESS Consideration of Resolution 2025-6

Consideration of Resolution 2025-6, a resolution of the Board of Supervisors designating dates, time, and location for regular meetings of the Board of Supervisors for Fiscal Year 2026

Mr. Ward noted the meeting dates would be the first Thursday of each month at 3:30 p.m. at the Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221. He noted the Resolution allowed the CDD to advertise all meetings once in September, it did not bind the Board to the use of these dates, it simply set the dates, time, and location; the dates, time or location could be changed and readvertised at the discretion of the Board. He asked if there were any questions.

Mr. Latessa asked about the potential of meeting in the card room at the other Clubhouse.

Mr. Ward noted to do so he would have to come back with another resolution at another meeting to change the location of the meetings. He suggested approving Resolution 2025-6 as it was today, and he would check with the other Clubhouse about reserving the card room, and if it were possible he would amend this resolution at the next meeting.

Discussion ensued regarding Mr. Ward having another CDD meeting at the current location immediately following the Artisan Lakes CDD meeting; the Board decided not to change the meeting location.

Mr. Ward stated if the Board wanted to change the location at any time he would make the necessary accommodations.

Discussion ensued regarding the meeting time change from 3:00 p.m. to 3:30 p.m.

> **On MOTION made by Vincent Sciarrabba, seconded by Tom Carpenter, and with all in favor, Resolution 2025-6 was adopted, and the Chair was authorized to sign.**

SIXTH ORDER OF BUSINESS Staff Reports

I. District Attorney

No report.

II. District Engineer

Mr. Victor Barbosa: We are going through the statement of completions for SWFMD. We've been going through it for a few weeks now. We've submitted everything to the district, the district has come back with requests for additional information. There were some control structure adjustments and some re-grading that was required, so we are working with the developer to get all of that work done. We are close to getting everything transferred over, but I just wanted to give an update on that. We are still working on it, and we should be done within the next month or so.

III. District Manager

a) Supervisor of Elections Qualified Elector Report as of April 15, 2025
b) Special District Reporting: Goals and Objectives for Fiscal Year 2025
c) *Important Board Meeting Dates for Fiscal Year 2025*
1) June/July – Look for Commission on Ethics email (Form 1 Financial Disclosure)
d) Financial Statement for period ending January 31, 2025 (unaudited)
e) Financial Statement for period ending February 28, 2025 (unaudited)
f) Financial Statement for period ending March 31, 2025 (unaudited)

Mr. Ward: The Supervisor of Elections is required to disclose the number of qualified electors as of April 15th every year. You have 1,428 qualified electors. You've already transitioned to a qualified elector election, so you don't have to do anything, but the statute doesn't permit the report to stop once you've hit the qualified elector threshold. They just keep sending it to you. There is nothing that you need to do. I've included in your Agenda also your performance measures and standards for reporting as required in the last legislative session. I haven't made any changes to it. It is pretty simple stuff. You are welcome to make any changes you deem appropriate, but this is pretty easy at this point. It doesn't get reported anywhere. It just gets posted on our website. That's all we do.

Mr. Latessa: I'd like to know a little bit more about what it's asking. It says we are supposed to develop measures and standards and be accountable for them, and we really haven't done that.

Mr. Ward: That's what this does. If you go through the rest of the memo, there is an exhibit attached to it that tells you what your goals and objectives are. It's kind of simple. I don't know why the legislature did this. I'm guessing it's for districts that have a lot of operations. I think there is a piece of legislation going through to remove this requirement from the statute this year, but whether or not it gets adopted I don't know.
He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Tom Carpenter, seconded by Vincent Sciarrabba, and with all in favor, the Performance Measures/Standards and Annual Reporting Form was approved.

Mr. Ward: Just a reminder your Form 1 is due this summer. You file it on the website just like you did last year. The only difference between last year and this year is you did your ethics training last year, so you will check the box this year that you did your ethics training. You will also be required to do the ethics training again this year for next year's Form 1. This summer we will send you out the new links on what to do and how to do your ethics training requirement.

SEVENTH ORDER OF BUSINESS Public Comments

Public Comments: - Public comment period is for items NOT listed on the agenda, and comments are limited to three (3) minutes per person and assignment of speaking time is not permitted; however, the Presiding Officer may extend or reduce the time for the public comment period consistent with Section 286.0114, Florida Statutes

Mr. Ward asked if there were any public comments; there were none.

EIGHTH ORDER OF BUSINESS Supervisor's Requests

Mr. Ward asked if there were any Supervisor's requests; there were none.

NINTH ORDER OF BUSINESS Adjournment

Mr. Ward adjourned the meeting at approximately 3:17 p.m.

On MOTION made by Vincent Sciarrabba, seconded by Tom Carpenter, and with all in favor, the meeting was adjourned.

Artisan Lakes Community Development District

______________________________ __________________________________

James P. Ward, Secretary Name: ___________________________

Chairperson / Vice-Chairperson

ARTISAN LAKES
COMMUNITY DEVELOPMENT
DISTRICT

FINANCIAL STATEMENTS – JUNE 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

JPWard and Associates, LLC
Community Development District Advisors

Artisan Lakes Community Development District

Table of Contents

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Artisan Lakes Community Develoment District
Balance Sheet
for the Period Ending June 30, 2025

	Governmental Funds			Account Groups		
		Debt Service Funds				Totals
	General Fund	Series 2013	Series 2018	General Long Term Debt	General Fixed Assets	(Memorandum Only)
Assets						
Cash and Investments						
General Fund - Invested Cash	$ 258,266	$ -	$ -	$ -	$ -	$ 258,266
Debt Service Fund						
Interest Account						
Series 2013 A-1	-	-	-	-	-	-
Series 2013 A-2	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-
Series 2018	-	-	-	-	-	-
Sinking Account						
Series 2013 A-1	-	-	-	-	-	-
Series 2013 A-2	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-
Series 2018	-	-	-	-	-	-
Reserve Account						
Series 2013 A-1	-	261,650	-	-	-	261,650
Series 2013 A-2	-	-	-	-	-	-
Series 2013 A-3	-	103,625	-	-	-	103,625
Series 2018		-	136,912	-	-	136,912
Revenue						
Series 2013 A-1 and A-2	-	412,805	-	-	-	412,805
Series 2013 A-3	-	56,155	-	-	-	56,155
Series 2018	-	-	332,407	-	-	332,407
Prepayment Account						
Series 2013 A-1	-	350	-	-	-	350
Series 2013 A-2	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-
Series 2018	-	-	-	-	-	-
Capitalized Interest Account	-	-	-	-	-	-
Construction Account	-	-	-	-	-	-
Cost of Issuance Account	-	-	-	-	-	-
Due from Other Funds						
General Fund	-	1,892	-	-	-	1,892
Debt Service Fund(s)	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	1,305,796	-	1,305,796
Amount to be Provided by Debt Service Funds	-	-	-	8,414,204	-	8,414,204
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	3,108,183	3,108,183
Total Assets	**$ 258,266**	**$ 836,477**	**$ 469,319**	**$ 9,720,000**	**$ 3,108,183**	**$ 14,392,245**

Artisan Lakes Community Develoment District
Balance Sheet
for the Period Ending June 30, 2025

	Governmental Funds					
		Debt Service Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Series 2013	Series 2018	General Long Term Debt	General Fixed Assets	
Liabilities						
Accounts Payable & Payroll Liabilities	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Funds	-					
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	1,892	-	-	-	-	1,892
Bonds Payable						
Current Portion (Due Within 12 Months)						
Series 2013 A-1	-	-	-	70,000	-	70,000
Series 2013 A-2	-	-	-	-	-	-
Series 2013 A-3	-	-	-	25,000	-	25,000
Series 2018	-	-	-	125,000	-	125,000
Long Term						
Series 2013 A-1	-	-	-	2,665,000	-	2,665,000
Series 2013 A-2	-	-	-	-	-	-
Series 2013 A-3	-	-	-	985,000	-	985,000
Series 2018	-	-	-	$5,850,000	-	5,850,000
Total Liabilities	**$ 1,892**	**$ -**	**$ -**	**$ 9,720,000**	**$ -**	**$ 9,721,892**
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	3,108,183	3,108,183
Fund Balance						
Restricted						
Beginning: October 1, 2024 (Unaudited)	-	812,566	448,012	-	-	1,260,578
Results from Current Operations	-	23,911	21,307	-	-	45,218
Unassigned						
Beginning: October 1, 2024 (Unaudited)	183,332	-	-	-	-	183,332
Results from Current Operations	73,043	-	-	-	-	73,043
Total Fund Equity and Other Credits	**$ 256,374**	**$ 836,477**	**$ 469,319**	**$ -**	**$ 3,108,183**	**$ 4,670,353**
Total Liabilities, Fund Equity and Other Credits	**$ 258,266**	**$ 836,477**	**$ 469,319**	**$ 9,720,000**	**$ 3,108,183**	**$ 14,392,245**

Artisan Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2025

Description	October	November	December	January	February	March	April	May	June	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	367	1,239	36,722	86,769	1,167	1,118	2,750	111	924	131,167	140,971	93%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges												
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	(9,222)	0%
Developer Contribution	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	**$ 367**	**$ 1,239**	**$ 36,722**	**$ 86,769**	**$ 1,167**	**$ 1,118**	**$ 2,750**	**$ 111**	**$ 924**	**$ 131,167**	**$ 140,971**	**93%**
Expenditures and Other Uses												
Legislative												
Board of Supervisor's Fees	-	800	-	-	600	-	200	-	1,000	2,600	4,000	65%
Executive												
Professional Management	2,375	2,375	2,375	2,375	2,628	2,375	2,375	2,375	2,375	21,628	28,500	76%
Financial and Administrative												
Audit Services	-	-	-	5,400	-	-	-	-	-	5,400	6,500	83%
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	0%
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	-	0%
Arbitrage Rebate Services	-	-	-	500	-	500	-	-	-	1,000	1,500	67%
Other Contractual Services												
Legal Advertising	-	-	-	-	-	-	-	1,941	-	1,941	2,000	97%
Trustee Services	-	-	4,246	-	-	-	-	-	-	4,246	10,622	40%
Dissemination Agent Services	-	-	-	-	-	-	5,000	-	-	5,000	6,000	83%
Bond Amortization Schedules	-	-	-	-	-	-	500	-	-	500	-	0%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	0%
Bank Service Fees	-	-	-	-	-	-	-	-	-	-	250	0%

Artisan Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2025

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Travel and Per Diem	-	-	-	-	-	-	1,000	-	-	1,000	-	0%
Postage, Freight & Messenger	-	-	122	-	-	64	-	97	-	282	50	564%
Computer Services - Website Development	-	-	-	300	-	-	-	-	-	300	1,200	25%
Insurance	6,039	-	-	-	-	-	-	-	-	6,039	6,352	95%
Printing & Binding	-	-	-		-	-	-	187	289	476	600	79%
Subscription & Memberships	-	175	-	-	-	-	-	-	-	175	175	100%
Legal Services												
Legal - General Counsel	-	-	41	400	-	489	318	4,234	561	6,042	10,000	60%
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	-	-	-	0%
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	-	-	-	-	0%
Other General Government Services												
Engineering Services	-	-	113	-	-	-	542	840	-	1,495	4,000	37%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	-	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	0%
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	0%
Reserves												
Operational Reserves (Future Years)	-	-	-	-	-	-	-	-	-	-	50,000	0%
Sub-Total:	**8,414**	**3,350**	**6,897**	**8,975**	**3,228**	**3,427**	**9,935**	**9,674**	**4,225**	**58,124**	**131,749**	**44%**
Total Expenditures and Other Uses:	**$ 8,414**	**$ 3,350**	**$ 6,897**	**$ 8,975**	**$ 3,228**	**$ 3,427**	**$ 9,935**	**$ 9,674**	**$ 4,225**	**$ 58,124**	**$ 131,749**	**44%**
Net Increase/ (Decrease) in Fund Balance	(8,047)	(2,111)	29,825	77,794	(2,061)	(2,309)	(7,185)	(9,563)	(3,301)	73,043	-	
Fund Balance - Beginning	183,332	175,285	173,174	202,999	280,793	278,732	276,423	269,238	259,675	183,332	183,332	
Fund Balance - Ending	**$ 175,285**	**$ 173,174**	**$ 202,999**	**$ 280,793**	**$ 278,732**	**$ 276,423**	**$ 269,238**	**$ 259,675**	**$ 256,374**	**256,374**	**$ 183,332**	

Artisan Lakes Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2025

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
Interest Income	3,165	3,119	2,540	2,723	2,900	3,279	3,625	3,521	2,752	27,624	29,000	95%
Special Assessment Revenue												
Special Assessments - On-Roll												
Series 2013 Bonds A-1	752	2,537	75,162	177,597	2,388	2,288	5,628	227	1,892	268,470	281,047	96%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-3	270	911	26,978	63,745	857	821	2,020	81	679	96,362	108,257	89%
Special Assessments - Off-Roll												
Series 2013 Bonds A-1	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-3	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments												
Series 2013 Bonds A-1	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-3	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges												
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	(22,717)	0%
Developer Contribution - Taylor Morrison	33,043	-	-	-	-	-	-	-	-	33,043	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	**$ 37,230**	**$ 6,566**	**$ 104,679**	**$ 244,065**	**$ 6,145**	**$ 6,388**	**$ 11,274**	**$ 3,829**	**$ 5,323**	**$ 425,499**	**$ 395,587**	**108%**
Expenditures and Other Uses												
Debt Service												
Principal Debt Service - Mandatory												
Series 2013 Bonds A-1	-	-	-	-	-	-	-	70,000	-	70,000	70,000	100%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-3	-	-	-	-	-	-	-	25,000	-	25,000	25,000	100%
Principal Debt Service - Early Redemptions												
Series 2013 Bonds A-1	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-3	-	-	-	-	-	-	-	35,000	-	35,000	-	0%
Interest Expense								-				
Series 2013 Bonds A-1	-	97,006	-	-	-	-	-	97,006	-	194,013	194,012	100%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-3	-	38,788	-	-	-	-	-	38,788	-	77,575	77,575	100%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ 135,794**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 265,794**	**$ -**	**$ 401,588**	**$ 366,587**	**110%**
Net Increase/ (Decrease) in Fund Balance	37,230	(129,227)	104,679	244,065	6,145	6,388	11,274	(261,965)	5,323	23,911	29,000	
Fund Balance - Beginning	812,566	849,796	720,568	825,247	1,069,312	1,075,457	1,081,845	1,093,119	831,154	812,566	812,566	
Fund Balance - Ending	**$ 849,796**	**$ 720,568**	**$ 825,247**	**$ 1,069,312**	**$ 1,075,457**	**$ 1,081,845**	**$ 1,093,119**	**$ 831,154**	**$ 836,477**	**$ 836,477**	**$ 841,566**	

Artisan Lakes Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2025

Description	October	November	December	January	February	March	April	May	June	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	566	550	511	509	494	446	494	478	494	4,543	6,000	76%
Prepayment Account	1	49	350	348	338	305	338	327	-	2,055	-	0%
Revenue Account	1,285	1,257	555	786	1,138	1,936	2,166	2,117	1,163	12,404	10,000	124%
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments												
Special Assessments - On Roll	1,296	4,373	129,573	306,164	4,117	3,944	9,703	391	3,261	462,823	500,011	93%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges												
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	(35,001)	0%
Developer Contributions - Taylor Morrison	93,401	-	-	-	-	-	-	-	-	93,401	-	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	**$ 96,549**	**$ 6,230**	**$ 130,989**	**$ 307,808**	**$ 6,087**	**$ 6,631**	**$ 12,701**	**$ 3,312**	**$ 4,918**	**$ 575,225**	**$ 481,010**	**120%**
Expenditures and Other Uses												
Debt Service												
Principal Debt Service - Mandatory												
Series 2018	-	-	-	-	-	-	-	125,000	-	125,000	125,000	100%
Principal Debt Service - Early Redemptions												
Series 2018	-	-	-	-	-	-	-	95,000	-	95,000	-	0%
Interest Expense												
Series 2018	-	166,959	-	-	-	-	-	166,959	-	333,919	333,919	100%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ 166,959**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 386,959**	**$ -**	**553,919**	**$ 458,919**	**121%**
Net Increase/ (Decrease) in Fund Balance	96,549	(160,729)	130,989	307,808	6,087	6,631	12,701	(383,647)	4,918	21,307	22,091	
Fund Balance - Beginning	448,012	544,562	383,832	514,821	822,629	828,716	835,347	848,048	464,401	448,012	448,012	
Fund Balance - Ending	**$ 544,562**	**$ 383,832**	**$ 514,821**	**$ 822,629**	**$ 828,716**	**$ 835,347**	**$ 848,048**	**$ 464,401**	**$ 469,319**	**469,319**	**$ 470,103**	

ARTISAN LAKES
COMMUNITY DEVELOPMENT
DISTRICT

FINANCIAL STATEMENTS – JULY 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

JPWard and Associates, LLC
Community Development District Advisors

Artisan Lakes Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Artisan Lakes Community Develoment District
Balance Sheet
for the Period Ending July 31, 2025

	Governmental Funds					
		Debt Service Funds		Account Groups		Totals
	General Fund	Series 2013	Series 2018	General Long Term Debt	General Fixed Assets	(Memorandum Only)
Assets						
Cash and Investments						
General Fund - Invested Cash	$ 252,500	$ -	$ -	$ -	$ -	$ 252,500
Debt Service Fund						
Interest Account						
Series 2013 A-1	-	-	-	-	-	-
Series 2013 A-2	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-
Series 2018	-	-	-	-	-	-
Sinking Account						
Series 2013 A-1	-	-	-	-	-	-
Series 2013 A-2	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-
Series 2018	-	-	-	-	-	-
Reserve Account						
Series 2013 A-1	-	261,650	-	-	-	261,650
Series 2013 A-2	-	-	-	-	-	-
Series 2013 A-3	-	103,625	-	-	-	103,625
Series 2018		-	136,912	-	-	136,912
Revenue						
Series 2013 A-1 and A-2	-	417,198	-	-	-	417,198
Series 2013 A-3	-	56,333	-	-	-	56,333
Series 2018	-	-	334,035	-	-	334,035
Prepayment Account						
Series 2013 A-1	-	350	-	-	-	350
Series 2013 A-2	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-
Series 2018	-	-	-	-	-	-
Capitalized Interest Account	-	-	-	-	-	-
Construction Account	-	-	-	-	-	-
Cost of Issuance Account	-	-	-	-	-	-
Due from Other Funds						
General Fund	-	80	101	-	-	181
Debt Service Fund(s)	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	1,310,284	-	1,310,284
Amount to be Provided by Debt Service Funds	-	-	-	8,409,716	-	8,409,716
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	3,108,183	3,108,183
Total Assets	**$ 252,500**	**$ 839,236**	**$ 471,048**	**$ 9,720,000**	**$ 3,108,183**	**$ 14,390,967**

Artisan Lakes Community Develoment District
Balance Sheet
for the Period Ending July 31, 2025

	Governmental Funds			Account Groups		Totals
		Debt Service Funds				
	General Fund	Series 2013	Series 2018	General Long Term Debt	General Fixed Assets	(Memorandum Only)
Liabilities						
Accounts Payable & Payroll Liabilities	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Funds	-					
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	181	-	-	-	-	181
Bonds Payable						
Current Portion (Due Within 12 Months)						
Series 2013 A-1	-	-	-	70,000	-	70,000
Series 2013 A-2	-	-	-	-	-	-
Series 2013 A-3	-	-	-	25,000	-	25,000
Series 2018	-	-	-	125,000	-	125,000
Long Term						
Series 2013 A-1	-	-	-	2,665,000	-	2,665,000
Series 2013 A-2	-	-	-	-	-	-
Series 2013 A-3	-	-	-	985,000	-	985,000
Series 2018	-	-	-	$5,850,000	-	5,850,000
Total Liabilities	**$ 181**	**$ -**	**$ -**	**$ 9,720,000**	**$ -**	**$ 9,720,181**
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	3,108,183	3,108,183
Fund Balance						
Restricted						
Beginning: October 1, 2024 (Unaudited)	-	812,566	448,012	-	-	1,260,578
Results from Current Operations	-	26,670	23,036	-	-	49,706
Unassigned						
Beginning: October 1, 2024 (Unaudited)	183,332	-	-	-	-	183,332
Results from Current Operations	68,987	-	-	-	-	68,987
Total Fund Equity and Other Credits	**$ 252,319**	**$ 839,236**	**$ 471,048**	**$ -**	**$ 3,108,183**	**$ 4,670,786**
Total Liabilities, Fund Equity and Other Credits	**$ 252,500**	**$ 839,236**	**$ 471,048**	**$ 9,720,000**	**$ 3,108,183**	**$ 14,390,967**

Prepared by:
JPWARD and Associates, LLC

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

Description	October	November	December	January	February	March	April	May	June	July	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	367	1,239	36,722	86,769	1,167	1,118	2,750	111	924	29	131,196	140,971	93%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges													
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	(9,222)	0%
Developer Contribution	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	**$ 367**	**$ 1,239**	**$ 36,722**	**$ 86,769**	**$ 1,167**	**$ 1,118**	**$ 2,750**	**$ 111**	**$ 924**	**$ 29**	**$ 131,196**	**$ 140,971**	**93%**
Expenditures and Other Uses													
Legislative													
Board of Supervisor's Fees	-	800	-	-	600	-	200	-	1,000	-	2,600	4,000	65%
Executive													
Professional Management	2,375	2,375	2,375	2,375	2,628	2,375	2,375	2,375	2,375	2,375	24,003	28,500	84%
Financial and Administrative													
Audit Services	-	-	-	5,400	-	-	-	-	-	-	5,400	6,500	83%
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	-	0%
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	-	-	0%
Arbitrage Rebate Services	-	-	-	500	-	500	-	-	-	-	1,000	1,500	67%
Other Contractual Services													
Legal Advertising	-	-	-	-	-	-	-	1,941	-	-	1,941	2,000	97%
Trustee Services	-	-	4,246	-	-	-	-	-	-	-	4,246	10,622	40%
Dissemination Agent Services	-	-	-	-	-	-	5,000	-	-	-	5,000	6,000	83%
Bond Amortization Schedules	-	-	-	-	-	-	500	-	-	-	500	-	0%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	-	0%
Bank Service Fees	-	-	-	-	-	-	-	-	-	-	-	250	0%

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Travel and Per Diem	-	-	-	-	-	-	1,000	-	-	-	1,000	-	0%
Postage, Freight & Messenger	-	-	122	-	-	64	-	97	-	-	282	50	564%
Computer Services - Website Development	-	-	-	300	-	-	-	-	-	-	300	1,200	25%
Insurance	6,039	-	-	-	-	-	-	-	-	-	6,039	6,352	95%
Printing & Binding	-	-	-		-	-	-	187	289	-	476	600	79%
Subscription & Memberships	-	175	-	-	-	-	-	-	-	-	175	175	100%
Legal Services													
Legal - General Counsel	-	-	41	400	-	489	318	4,234	561	108	6,150	10,000	61%
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	-	-	-	-	0%
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other General Government Services													
Engineering Services	-	-	113	-	-	-	542	840	-	1,601	3,096	4,000	77%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	-	-	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserves													
Operational Reserves (Future Years)	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Sub-Total:	**8,414**	**3,350**	**6,897**	**8,975**	**3,228**	**3,427**	**9,935**	**9,674**	**4,225**	**4,084**	**62,208**	**131,749**	**47%**
Total Expenditures and Other Uses:	**$ 8,414**	**$ 3,350**	**$ 6,897**	**$ 8,975**	**$ 3,228**	**$ 3,427**	**$ 9,935**	**$ 9,674**	**$ 4,225**	**$ 4,084**	**$ 62,208**	**$ 131,749**	**47%**
Net Increase/ (Decrease) in Fund Balance	(8,047)	(2,111)	29,825	77,794	(2,061)	(2,309)	(7,185)	(9,563)	(3,301)	(4,056)	68,987	-	
Fund Balance - Beginning	183,332	175,285	173,174	202,999	280,793	278,732	276,423	269,238	259,675	256,374	183,332	183,332	
Fund Balance - Ending	**$ 175,285**	**$ 173,174**	**$ 202,999**	**$ 280,793**	**$ 278,732**	**$ 276,423**	**$ 269,238**	**$ 259,675**	**$ 256,374**	**$ 252,319**	**252,319**	**$ 183,332**	

Artisan Lakes Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
Interest Income	3,165	3,119	2,540	2,723	2,900	3,279	3,625	3,521	2,752	2,679	30,303	29,000	104%
Special Assessment Revenue													
Special Assessments - On-Roll													
Series 2013 Bonds A-1	752	2,537	75,162	177,597	2,388	2,288	5,628	227	1,892	59	268,529	281,047	96%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-3	270	911	26,978	63,745	857	821	2,020	81	679	21	96,383	108,257	89%
Special Assessments - Off-Roll													
Series 2013 Bonds A-1	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-3	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments													
Series 2013 Bonds A-1	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-3	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges													
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	(22,717)	0%
Developer Contribution - Taylor Morrison	33,043	-	-	-	-	-	-	-	-	-	33,043	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	**$ 37,230**	**$ 6,566**	**$ 104,679**	**$ 244,065**	**$ 6,145**	**$ 6,388**	**$ 11,274**	**$ 3,829**	**$ 5,323**	**$ 2,759**	**$ 428,258**	**$ 395,587**	**108%**
Expenditures and Other Uses													
Debt Service													
Principal Debt Service - Mandatory													
Series 2013 Bonds A-1	-	-	-	-	-	-	-	70,000	-	-	70,000	70,000	100%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-3	-	-	-	-	-	-	-	25,000	-	-	25,000	25,000	100%
Principal Debt Service - Early Redemptions													
Series 2013 Bonds A-1	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-3	-	-	-	-	-	-	-	35,000	-	-	35,000	-	0%
Interest Expense								-					
Series 2013 Bonds A-1	-	97,006	-	-	-	-	-	97,006	-	-	194,013	194,012	100%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-3	-	38,788	-	-	-	-	-	38,788	-	-	77,575	77,575	100%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ 135,794**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 265,794**	**$ -**	**$ -**	**$ 401,588**	**$ 366,587**	**110%**
Net Increase/ (Decrease) in Fund Balance	37,230	(129,227)	104,679	244,065	6,145	6,388	11,274	(261,965)	5,323	2,759	26,670	29,000	
Fund Balance - Beginning	812,566	849,796	720,568	825,247	1,069,312	1,075,457	1,081,845	1,093,119	831,154	836,477	812,566	812,566	
Fund Balance - Ending	**$ 849,796**	**$ 720,568**	**$ 825,247**	**$ 1,069,312**	**$ 1,075,457**	**$ 1,081,845**	**$ 1,093,119**	**$ 831,154**	**$ 836,477**	**$ 839,236**	**$ 839,236**	**$ 841,566**	

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

Description	October	November	December	January	February	March	April	May	June	July	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	566	550	511	509	494	446	494	478	494	478	5,021	6,000	84%
Prepayment Account	1	49	350	348	338	305	338	327	-	-	2,055	-	0%
Revenue Account	1,285	1,257	555	786	1,138	1,936	2,166	2,117	1,163	1,150	13,554	10,000	136%
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments													
Special Assessments - On Roll	1,296	4,373	129,573	306,164	4,117	3,944	9,703	391	3,261	101	462,924	500,011	93%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges													
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	(35,001)	0%
Developer Contributions - Taylor Morrison	93,401	-	-	-	-	-	-	-	-	-	93,401	-	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	**$ 96,549**	**$ 6,230**	**$ 130,989**	**$ 307,808**	**$ 6,087**	**$ 6,631**	**$ 12,701**	**$ 3,312**	**$ 4,918**	**$ 1,729**	**$ 576,955**	**$ 481,010**	**120%**
Expenditures and Other Uses													
Debt Service													
Principal Debt Service - Mandatory													
Series 2018	-	-	-	-	-	-	-	125,000	-	-	125,000	125,000	100%
Principal Debt Service - Early Redemptions													
Series 2018	-	-	-	-	-	-	-	95,000	-	-	95,000	-	0%
Interest Expense													
Series 2018	-	166,959	-	-	-	-	-	166,959	-	-	333,919	333,919	100%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ 166,959**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 386,959**	**$ -**	**$ -**	**553,919**	**$ 458,919**	**121%**
Net Increase/ (Decrease) in Fund Balance	96,549	(160,729)	130,989	307,808	6,087	6,631	12,701	(383,647)	4,918	1,729	23,036	22,091	
Fund Balance - Beginning	448,012	544,562	383,832	514,821	822,629	828,716	835,347	848,048	464,401	469,319	448,012	448,012	
Fund Balance - Ending	**$ 544,562**	**$ 383,832**	**$ 514,821**	**$ 822,629**	**$ 828,716**	**$ 835,347**	**$ 848,048**	**$ 464,401**	**$ 469,319**	**$ 471,048**	**471,048**	**$ 470,103**	

ARTISAN LAKES
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 Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

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

	Governmental Funds					
		Debt Service Funds		Account Groups		Totals
	General Fund	Series 2013	Series 2018	General Long Term Debt	General Fixed Assets	(Memorandum Only)
Assets						
Cash and Investments						
General Fund - Invested Cash	$ 249,736	$ -	$ -	$ -	$ -	$ 249,736
Debt Service Fund						
Interest Account						
Series 2013 A-1	-	-	-	-	-	-
Series 2013 A-2	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-
Series 2018	-	-	-	-	-	-
Sinking Account						
Series 2013 A-1	-	-	-	-	-	-
Series 2013 A-2	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-
Series 2018	-	-	-	-	-	-
Reserve Account						
Series 2013 A-1	-	261,650	-	-	-	261,650
Series 2013 A-2	-	-	-	-	-	-
Series 2013 A-3	-	103,625	-	-	-	103,625
Series 2018		-	136,912	-	-	136,912
Revenue						
Series 2013 A-1 and A-2	-	419,857	-	-	-	419,857
Series 2013 A-3	-	56,542	-	-	-	56,542
Series 2018	-	-	335,923	-	-	335,923
Prepayment Account						
Series 2013 A-1	-	350	-	-	-	350
Series 2013 A-2	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-
Series 2018	-	-	-	-	-	-
Capitalized Interest Account	-	-	-	-	-	-
Construction Account	-	-	-	-	-	-
Cost of Issuance Account	-	-	-	-	-	-
Due from Other Funds						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	87	-	-	-	-	87
Accounts Receivable	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	1,314,858	-	1,314,858
Amount to be Provided by Debt Service Funds	-	-	-	8,405,142	-	8,405,142
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	3,108,183	3,108,183
Total Assets	**$ 249,824**	**$ 842,024**	**$ 472,834**	**$ 9,720,000**	**$ 3,108,183**	**$ 14,392,865**

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

	Governmental Funds					
		Debt Service Funds		Account Groups		Totals
	General Fund	Series 2013	Series 2018	General Long Term Debt	General Fixed Assets	(Memorandum Only)
Liabilities						
Accounts Payable & Payroll Liabilities	$ -	$ -	$ -	$ -	$ -	$ -
Due to Other Funds	-					
General Fund	-	-	87	-	-	87
Debt Service Fund(s)	-	-	-	-	-	-
Bonds Payable						
Current Portion (Due Within 12 Months)						
Series 2013 A-1	-	-	-	70,000	-	70,000
Series 2013 A-2	-	-	-	-	-	-
Series 2013 A-3	-	-	-	25,000	-	25,000
Series 2018	-	-	-	125,000	-	125,000
Long Term						
Series 2013 A-1	-	-	-	2,665,000	-	2,665,000
Series 2013 A-2	-	-	-	-	-	-
Series 2013 A-3	-	-	-	985,000	-	985,000
Series 2018	-	-	-	$5,850,000	-	5,850,000
Total Liabilities	**$ -**	**$ -**	**$ 87**	**$ 9,720,000**	**$ -**	**$ 9,720,087**
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	3,108,183	3,108,183
Fund Balance						
Restricted						
Beginning: October 1, 2024 (Unaudited)	-	812,566	448,012	-	-	1,260,578
Results from Current Operations	-	29,458	24,734	-	-	54,192
Unassigned						
Beginning: October 1, 2024 (Unaudited)	183,332	-	-	-	-	183,332
Results from Current Operations	66,492	-	-	-	-	66,492
Total Fund Equity and Other Credits	**$ 249,824**	**$ 842,024**	**$ 472,747**	**$ -**	**$ 3,108,183**	**$ 4,672,777**
Total Liabilities, Fund Equity and Other Credits	**$ 249,824**	**$ 842,024**	**$ 472,834**	**$ 9,720,000**	**$ 3,108,183**	**$ 14,392,865**

Artisan Lakes 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	367	1,239	36,722	86,769	1,167	1,118	2,750	111	924	29	-	131,196	140,971	93%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges														
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	-	(9,222)	0%
Developer Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	**$ 367**	**$ 1,239**	**$ 36,722**	**$ 86,769**	**$ 1,167**	**$ 1,118**	**$ 2,750**	**$ 111**	**$ 924**	**$ 29**	**$ -**	**$ 131,196**	**$ 140,971**	**93%**
Expenditures and Other Uses														
Legislative														
Board of Supervisor's Fees	-	800	-	-	600	-	200	-	1,000	-	-	2,600	4,000	65%
Executive														
Professional Management	2,375	2,375	2,375	2,375	2,628	2,375	2,375	2,375	2,375	2,375	2,122	26,125	28,500	92%
Financial and Administrative														
Audit Services	-	-	-	5,400	-	-	-	-	-	-	-	5,400	6,500	83%
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Arbitrage Rebate Services	-	-	-	500	-	500	-	-	-	-	-	1,000	1,500	67%
Other Contractual Services														
Legal Advertising	-	-	-	-	-	-	-	1,941	-	-	-	1,941	2,000	97%
Trustee Services	-	-	4,246	-	-	-	-	-	-	-	-	4,246	10,622	40%
Dissemination Agent Services	-	-	-	-	-	-	5,000	-	-	-	-	5,000	6,000	83%
Bond Amortization Schedules	-	-	-	-	-	-	500	-	-	-	-	500	-	0%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Bank Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	250	0%

Artisan Lakes 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
Travel and Per Diem	-	-	-	-	-	-	1,000	-	-	-	-	1,000	-	0%
Postage, Freight & Messenger	-	-	122	-	-	64	-	97	-	-	253	535	50	1070%
Computer Services - Website Development	-	-	-	300	-	-	-	-	-	-	-	300	1,200	25%
Insurance	6,039	-	-	-	-	-	-	-	-	-	-	6,039	6,352	95%
Printing & Binding	-	-	-		-	-	-	187	289	-	-	476	600	79%
Subscription & Memberships	-	175	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services														
Legal - General Counsel	-	-	41	400	-	489	318	4,234	561	108	-	6,150	10,000	61%
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other General Government Services														
Engineering Services	-	-	113	-	-	-	542	840	-	1,601	120	3,216	4,000	80%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Reserves														
Operational Reserves (Future Years)	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Sub-Total:	**8,414**	**3,350**	**6,897**	**8,975**	**3,228**	**3,427**	**9,935**	**9,674**	**4,225**	**4,084**	**2,495**	**64,703**	**131,749**	**49%**
Total Expenditures and Other Uses:	**$ 8,414**	**$ 3,350**	**$ 6,897**	**$ 8,975**	**$ 3,228**	**$ 3,427**	**$ 9,935**	**$ 9,674**	**$ 4,225**	**$ 4,084**	**$ 2,495**	**$ 64,703**	**$ 131,749**	**49%**
Net Increase/ (Decrease) in Fund Balance	(8,047)	(2,111)	29,825	77,794	(2,061)	(2,309)	(7,185)	(9,563)	(3,301)	(4,056)	(2,495)	66,492	-	
Fund Balance - Beginning	183,332	175,285	173,174	202,999	280,793	278,732	276,423	269,238	259,675	256,374	252,319	183,332	183,332	
Fund Balance - Ending	**$ 175,285**	**$ 173,174**	**$ 202,999**	**$ 280,793**	**$ 278,732**	**$ 276,423**	**$ 269,238**	**$ 259,675**	**$ 256,374**	**$ 252,319**	**$ 249,824**	**249,824**	**$ 183,332**	

Artisan Lakes Community Development District
Debt Service Fund - Series 2013
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	3,165	3,119	2,540	2,723	2,900	3,279	3,625	3,521	2,752	2,679	2,788	33,091	29,000	114%
Special Assessment Revenue														
Special Assessments - On-Roll														
Series 2013 Bonds A-1	752	2,537	75,162	177,597	2,388	2,288	5,628	227	1,892	59	-	268,529	281,047	96%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-3	270	911	26,978	63,745	857	821	2,020	81	679	21	-	96,383	108,257	89%
Special Assessments - Off-Roll														
Series 2013 Bonds A-1	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-3	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments														
Series 2013 Bonds A-1	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-3	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges														
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	(22,717)	0%
Developer Contribution - Taylor Morrison	33,043	-	-	-	-	-	-	-	-	-	-	33,043	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	**$ 37,230**	**$ 6,566**	**$ 104,679**	**$ 244,065**	**$ 6,145**	**$ 6,388**	**$ 11,274**	**$ 3,829**	**$ 5,323**	**$ 2,759**	**$ 2,788**	**$ 431,046**	**$ 395,587**	**109%**
Expenditures and Other Uses														
Debt Service														
Principal Debt Service - Mandatory														
Series 2013 Bonds A-1	-	-	-	-	-	-	-	70,000	-	-	-	70,000	70,000	100%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-3	-	-	-	-	-	-	-	25,000	-	-	-	25,000	25,000	100%
Principal Debt Service - Early Redemptions														
Series 2013 Bonds A-1	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-3	-	-	-	-	-	-	-	35,000	-	-	-	35,000	-	0%
Interest Expense								-						
Series 2013 Bonds A-1	-	97,006	-	-	-	-	-	97,006	-	-	-	194,013	194,012	100%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Series 2013 Bonds A-3	-	38,788	-	-	-	-	-	38,788	-	-	-	77,575	77,575	100%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ 135,794**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 265,794**	**$ -**	**$ -**	**$ -**	**$ 401,588**	**$ 366,587**	**110%**
Net Increase/ (Decrease) in Fund Balance	37,230	(129,227)	104,679	244,065	6,145	6,388	11,274	(261,965)	5,323	2,759	2,788	29,458	29,000	
Fund Balance - Beginning	812,566	849,796	720,568	825,247	1,069,312	1,075,457	1,081,845	1,093,119	831,154	836,477	839,236	812,566	812,566	
Fund Balance - Ending	**$ 849,796**	**$ 720,568**	**$ 825,247**	**$ 1,069,312**	**$ 1,075,457**	**$ 1,081,845**	**$ 1,093,119**	**$ 831,154**	**$ 836,477**	**$ 839,236**	**$ 842,024**	**$ 842,024**	**$ 841,566**	

Artisan Lakes 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	566	550	511	509	494	446	494	478	494	478	494	5,514	6,000	92%
Prepayment Account	1	49	350	348	338	305	338	327	-	-	-	2,055	-	0%
Revenue Account	1,285	1,257	555	786	1,138	1,936	2,166	2,117	1,163	1,150	1,205	14,758	10,000	148%
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments														
Special Assessments - On Roll	1,296	4,373	129,573	306,164	4,117	3,944	9,703	391	3,261	101	-	462,924	500,011	93%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges														
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	(35,001)	0%
Developer Contributions - Taylor Morrison	93,401	-	-	-	-	-	-	-	-	-	-	93,401	-	0%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	**$ 96,549**	**$ 6,230**	**$ 130,989**	**$ 307,808**	**$ 6,087**	**$ 6,631**	**$ 12,701**	**$ 3,312**	**$ 4,918**	**$ 1,729**	**$ 1,698**	**$ 578,653**	**$ 481,010**	**120%**
Expenditures and Other Uses														
Debt Service														
Principal Debt Service - Mandatory														
Series 2018	-	-	-	-	-	-	-	125,000	-	-	-	125,000	125,000	100%
Principal Debt Service - Early Redemptions														
Series 2018	-	-	-	-	-	-	-	95,000	-	-	-	95,000	-	0%
Interest Expense														
Series 2018	-	166,959	-	-	-	-	-	166,959	-	-	-	333,919	333,919	100%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	**$ -**	**$ 166,959**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 386,959**	**$ -**	**$ -**	**$ -**	**553,919**	**$ 458,919**	**121%**
Net Increase/ (Decrease) in Fund Balance	96,549	(160,729)	130,989	307,808	6,087	6,631	12,701	(383,647)	4,918	1,729	1,698	24,734	22,091	
Fund Balance - Beginning	448,012	544,562	383,832	514,821	822,629	828,716	835,347	848,048	464,401	469,319	471,048	448,012	448,012	
Fund Balance - Ending	**$ 544,562**	**$ 383,832**	**$ 514,821**	**$ 822,629**	**$ 828,716**	**$ 835,347**	**$ 848,048**	**$ 464,401**	**$ 469,319**	**$ 471,048**	**$ 472,747**	**472,747**	**$ 470,103**	