

ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT



MEETING AGENDA

SEPTEMBER 5, 2024

PREPARED BY:

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ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT

August 29, 2024

Board of Supervisors

Artisan Lakes Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Artisan Lakes Community Development District will be held on **Thursday, September 5, 2024, at 3:00 P.M. at Eaves Bend at Artisan Lakes, 5967 Maidenstone Way, Palmetto, FL 34221.**

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

<https://districts.webex.com/districts/j.php?MTID=md41d454b3c026fc69296f8fae1a8f4e4Access>

Code: **2335 736 8822** Event password: **Jpward**

Phone: **408-418-9388** and enter the access code **2335 736 8822** password: **Jpward (579274** from phones) to join the meeting.

The Public is provided 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 and individuals are permitted to speak on items not included in the agenda.

Agenda

1. Call to order & roll call.
2. Consideration of Minutes:
 - I. May 2, 2024 – Public Hearings and Regular Meeting Minutes.
3. Consideration of **Resolution 2024-10**, a Resolution of the Board of Supervisors Declaring a vacancy in Seat 2 on the Board of Supervisors pursuant to Section 190.006(3)(B), Florida Statutes; providing for severability, conflicts and an effective date.
4. Staff Reports.
 - I. District Attorney.
 - II. District Engineer.
 - III. District Manager.

- a) New performance reporting requirements for CDD's
 - b) **Important Board Meeting Dates for Balance of Fiscal Year 2024.**
 - 1) General Election November 5, 2024: (Seats 2 & 3)
 - e) Financial Statement for period ending May 31, 2024 (unaudited).
 - f) Financial Statement for period ending June 30, 2024 (unaudited).
 - g) Financial Statement for period ending July 31, 2024 (unaudited).
5. 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.
6. Supervisor's Requests.
7. Adjournment.

Staff Review

The first order of business is the call to order and roll call.

The second order of business is the consideration of the Minutes from the Artisan Lakes Board of Supervisors Public Hearings and Regular Meeting, held on May 2, 2024.

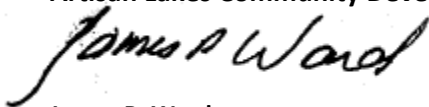
The third order of business is the consideration of **Resolution 2024- 10**, a Resolution of the Board of Supervisors Declaring a vacancy in Seat 2 on the Board of Supervisors pursuant to Section 190.006(3)(B), Florida Statutes; providing for severability, conflicts and an effective date

The fourth order of business are staff reports by the District Attorney, District Engineer, and the District Manager. The District Manager will report on (i) the remainder of the Fiscal Year 2024 meeting schedule; and (ii) Financial Statements (unaudited) for the periods ending May 31, 2024, June 30, 2024, and July 31, 2024.

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 by phoning (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 2, 2024, at 3:00 P.M., at Eaves Bend at Artisan Lakes, 5967 Maidenstone
12 Way, Palmetto, FL 34221.
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Present and constituting a quorum:

Vincent Sciarrabba	Chairperson
Peter Latessa	Vice Chairperson
Carol Sciarrabba	Assistant Secretary
Deanna Zaenglein	Assistant Secretary
Deborah Reynolds	Assistant Secretary

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Also present were:

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

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Audience:

33 All residents' names were not included with the minutes. If a resident did not identify
34 themselves or the audio file did not pick up the name, the name was not recorded in these
35 minutes.
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**PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE
TRANSCRIBED IN *ITALICS*.**

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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 Hearing

THIRD ORDER OF BUSINESS

Consideration of Minutes

March 7, 2024 – Regular Meeting Minutes

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

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51 **On MOTION made by Vincent Sciarrabba, seconded by Deanna**
52 **Zaenglein, and with all in favor, the March 7, 2024, Regular Meeting**
53 **Minutes were approved.**

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56 **FOURTH ORDER OF BUSINESS** **Public Hearing**

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58 **PUBLIC HEARINGS – FY 2025 BUDGET AND SPECIAL ASSESSMENTS**

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

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63 **a) FISCAL YEAR 2025 BUDGET**

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65 **I. Public Comment and Testimony**

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

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

71

72 Mr. Ward asked if there were any members of the public present on audio or video with
73 questions regarding the Fiscal Year 2025 budget; there were none. He noted there were
74 no members of the public present in person. He called for a motion to close the public
75 hearing.

76

77 **On MOTION made by Carol Sciarrabba, seconded by Deanna**
78 **Zaenglein, and with all in favor, the Public Hearing was closed.**

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80 **II. Board Comment and Consideration**

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82 Mr. Ward reported the assessment rate for Fiscal Year 2025 was \$167.03, up from \$161.74 in
83 Fiscal Year 2024. He noted the debt service assessment remained unchanged. He asked if there
84 were any questions or comments from the Board; there were none.

85

86 **III. Consideration of Resolution 2024-7, a resolution of the Board of Supervisors adopting the**
87 **Annual Appropriation and Budget for Fiscal Year 2025**

88

89 Mr. Ward called for a motion to approve the budget beginning October 1, 2024 and ending on
90 September 30, 2025.

91

On MOTION made by Peter Latessa, seconded by Vincent Sciarabba, and with all in favor, Resolution 2024-7 was adopted, and the Chair was authorized to sign.

b) FISCAL YEAR 2025 IMPOSING SPECIAL ASSESSMENTS; ADOPTING AN ASSESSMENT ROLL, AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY

Mr. Ward indicated this public hearing was related to the imposition of the special assessments for the general fund, it adopted the assessment roll and approved the general fund special assessment methodology related to the Fiscal Year 2025 budget.

I. Public Comment and Testimony

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

On MOTION made by Carol Sciarabba, seconded by Deborah Reynolds, 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 Carol Sciarabba, and with all in favor, the Public Hearing was closed.

II. Board Comment and Consideration

Mr. Ward noted Resolution 2024-8 imposed special assessments, adopted the assessment roll, and approved the General Fund Special Assessment Methodology which levied assessments on an equal basis across all units within the District. He asked if there were any questions or comments from the Board; there were none.

III. Consideration of Resolution 2024-8, a resolution of the Board of Supervisors imposing special assessments, adopting an assessment roll, and approving the General Fund Special Assessment Methodology

Mr. Ward called for a motion.

On MOTION made by Deanna Zaenglein, seconded by Peter Latessa, and with all in favor, Resolution 2024-8 was adopted, and the Chair was authorized to sign.

137 **Consideration of Resolution 2024-9, a resolution of the Board of Supervisors designating dates, time,**
138 **and location for regular meeting of the Board of Supervisor’s for Fiscal Year 2025**

139
140 Mr. Ward noted the meeting dates would be the first Thursday of each month at 3:00 p.m. at the
141 Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221. He noted the Resolution
142 allowed the CDD to advertise all meetings once in September, it did not bind the Board to the use of
143 these dates, it simply set the dates, time, and location; the dates, time or location could be changed and
144 readvertised at the discretion of the Board. He noted the Board would not be meeting on January 2 or
145 July 3 of next year. He asked if there were any questions; hearing none, he called for a motion.

146
147 **On MOTION made by Vincent Sciarabba, seconded by Peter Latessa,**
148 **and with all in favor, Resolution 2024-9 was adopted, and the Chair**
149 **was authorized to sign.**

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152 **SIXTH ORDER OF BUSINESS** **Consideration of Proposals**

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154 **Consideration of Proposals to provide Audit Services to the District for the Fiscal Years 2024-2028**

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156 *Mr. Ward: We accept proposals from auditors to provide auditing services to you. This is in addition to*
157 *the Engineer’s Full Employment Act, this is the Auditors Full Employment Act which requires us to*
158 *advertise these things, put an RFP together, solicit bids. The way the statute works is, your job is to rank*
159 *the two audit proposals you have received based upon both mandatory elements, qualifications and*
160 *price. There are two proposals, one from Grau and Associates and one from Berger Toombs. These days*
161 *these are about the only two auditors who will provide pricing for CDD audits. If you look at the prices*
162 *you will know why. These prices have come down dramatically over the years. My team did a ranking*
163 *for you, but you may rank them how you please.* He asked how the Board wished to rank the proposal.
164 He noted Berger Toombs was less expensive, but in his experience Grau and Associates did a better,
165 quicker job and was more responsive.

166
167 Discussion ensued regarding Grau and Associates versus Berger Toombs; the level of service of each
168 company; Grau and Associates having a much higher level of service; and why CDD auditor rates were
169 significantly lower than in the past.

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171 **On MOTION made by Vincent Sciarabba, seconded by Deborah**
172 **Reynolds, and with all in favor, Grau and Associates was ranked**
173 **number one, and Berger Toombs was ranked number two.**

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176 **SEVENTH ORDER OF BUSINESS** **Staff Reports**

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178 **I. District Attorney**

179 No report.

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182 **II. District Engineer**

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184 *Mr. Victor Barbosa: As discussed during previous meetings, Atwell has been working with the South*
185 *Florida Water Management District for a number of years now to get the early permits transferred*
186 *over to operations. In addition, we were trying to submit them individually. The District came back*
187 *and said they want us to do a permit modification to combine some of those earlier ones. We did the*
188 *permit modification and then we tried to continue that process and ended up having to do another*
189 *permit modification, which actually helps us out because one of the things that we are doing with*
190 *this permit modification now is combining all the permits that are specific to Esplanade, at least the*
191 *older portion of Esplanade, not including Heritage Park Esplanade. What that's going to do is*
192 *combine all of Artisan Lakes CDD's permits into one permit. It will be a lot easier to track and down*
193 *the road we will do the maintenance and monitoring submittals. So, where we are in that process is*
194 *we had a series of comments from the District. We responded. And we have gone through a couple*
195 *of different reviewers, so some of the direction we were given early on has changed, so that's*
196 *another reason it's taking a little longer than what we thought, but we resubmitted April 24 was our*
197 *last submittal. At this point we have addressed all of their comments. We don't anticipate anything*
198 *else, but there is always that chance. One of the things we will need is since the District is the owner*
199 *of all the ponds and wetlands, I do have an application the District will have to sign as the owner.*
200 *Obviously, this project goes back almost 18 years now; there are 38 permits, more than 60 ponds, so*
201 *there is a lot to manage. We are intimately aware of all of the noncompliance letters out there. We*
202 *have addressed all of them. At this point there is nothing aside from everything we are going to*
203 *have to do once this permit modification is approved. We will then have to go into the Statement of*
204 *Completion and transfer to operations where we will have to address lake bank stabilization which*
205 *we have already addressed some. We have addressed the worst ones. But that's not to say that*
206 *work is complete. We are still working through that. Ultimately the District will do a walk through*
207 *inspection with us and will identify all of the areas that still need to be addressed. At this point we*
208 *are still trying to get through the permit modification. Once that's approved, we can submit for the*
209 *statement of completion and that's when some of the lake bank stabilization, control structures*
210 *without skimmers, stuff like that, the noncompliance items, that's when those will be addressed fully.*

211
212 *Mr. Latessa: What's your ballpark time for all that?*

213
214 *Mr. Barbosa: The permit modification, as long as they agree with all of the responses, which we*
215 *have been working with them and actively having conversations, so we don't anticipate anything*
216 *more coming from that, it's usually a 30-day review, and probably another 2 weeks to get the*
217 *permit. Then the statement of completion, that just depends on how many items the District comes*
218 *up with for repairs and stuff like that. It's hard to put a timeframe to it but it's probably going to be*
219 *another 2 to 3 months for that.*

220
221 *Mr. Latessa: And that's working with Taylor Morrison to get that completed?*

222
223 *Mr. Barbosa: Correct. Once all of the remediations are identified, Taylor Morrison will go through*
224 *and make the repairs, so once we get to the statement of completion and transfer of ownership, the*
225 *entire system will be a functioning system with no issues and no washouts. Nothing for the CDD to*
226 *repair.*

227
228 *Mr. Latessa: So, when you do the final walk, will the District walk through and identify "oh, that's*
229 *minor stuff, it doesn't need to be fixed right away."*

230

231 *Mr. Barbosa: Not for the transfer. Before the transfer occurs, they will require everything to be up*
232 *to code. The transfer means it goes from the construction phase, which is still what it's in today, to*
233 *the operations phase, which means the District accepts all of the improvements as completed and*
234 *then it's a matter of maintenance. Not any alterations or anything.*

235
236 *Mr. Sciarrabba: We had a discussion about a topic earlier and we were all a little concerned about*
237 *the amount and the quality of the maintenance that's being done and that it potentially can cost the*
238 *homeowners a lot of money after it's transferred.*

239
240 *Mr. Ward: We did have that conversation, but as Victor is telling you, once the South Florida Water*
241 *Management District inspects the system and deems it completed, any washouts or whatever may*
242 *be wrong will all be fixed and ready for operations.*

243
244 *Mr. Sciarrabba: I think the conversation went further than that saying the way they are doing it is*
245 *not normally how you have experienced with other CDD boards and how they have maintained the*
246 *water systems.*

247
248 *Mr. Ward: That's mostly in terms of operations. At that time, I wasn't talking about it being in a*
249 *state of completion and getting it ready to turn over to a CDD. What Victor is talking about is having*
250 *to get it to a point of being in good shape and to turn it over to an operations phase.*

251
252 *Mr. Sciarrabba: When you say operations phase, that means it's going to be transferred to the CDD*
253 *and it's not going to be managed by the HOA? Because we sat in a meeting with Matt and team,*
254 *and in the notes, it specifically said it was being turned over to the CDD and we didn't have that*
255 *knowledge.*

256
257 *Mr. Earlywine: We issued bonds and paid for that system, so we have to do the operations for it. It*
258 *doesn't mean we can't contract with the HOA to do the maintenance for the CDD because you will*
259 *have a Master HOA, but technically, legally, the CDD owns the fee title to the ponds or has*
260 *easements in place for certain stormwater aspects and it has to be the operations owner.*

261
262 *Mr. Latessa: So, it's this table's decision to sign a contract either with the HOA or hire our own.*

263
264 *Mr. Earlywine: Yeah, you can terminate the HOA contract if you want to and you can take over the*
265 *maintenance if you want to, or you can leave it with the Master Association.*

266
267 *Mr. Latessa: But this group makes that decision. Taylor Morrison has nothing to do with that*
268 *decision.*

269
270 *Mr. Barbosa: That's right.*

271
272 *Mr. Ward: For what it's worth, Taylor Morrison has come to the plate a lot more than I see with*
273 *other developers in other parts of the State that I represent. This has been a little excruciating*
274 *because of how long this project has been in place and I know it was with the developer prior to*
275 *Taylor Morrison and some of it was done at that point and it's kind of messy. Victor and his team*
276 *and Taylor Morrison have done a great job getting it to the point where we are today.*

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278 *Mr. Latessa: I'm not upset with Taylor Morrison.*

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Mr. Barbosa: To ease the maintenance part of it, once it does get turned over, the majority of the washouts and all these things that occur, are because of construction, so it's due to un-stabilized soils and everything else. Once it gets turned over, all the soils have been stabilized, so you're still going to have some maintenance that's going to be required, you're going to have the aquatic maintenance, all the control structures, the vegetation around the control structures, that's typical and normal for CDD maintenance after it's turned over.

Mr. Earlywine: We also live in Florida. It's a giant sandbar, so these are going to have a tendency to erode over time even with the embankments. It's just something you plan for. That's why Jim sets up a reserve for you guys.

Discussion continued regarding concerns about costs increasing when the CDD takes over maintenance of the ponds and water management system; the CDD having the ability to finance any emergency situations better than an HOA.

On MOTION made by Peter Latessa, seconded by Vincent Sciarabba, and with all in favor, the permit was authorized to be transferred.

III. District Manager

- a) **New performance reporting requirements for CDD's**
- b) **Supervisor of Elections Qualified Elector Report dated April 15, 2024**
- c) **Florida Law changes to Form 1 Filings**
- d) **Important Board Meeting Dates for Balance of Fiscal Year 2024**
 - 1) **Candidate Qualifying period: June 10 through June 14, 2024 (Seats 2&3)**
- e) **Financial Statement for period ending February 29, 2024 (unaudited)**
- f) **Financial Statement for period ending March 31, 2024 (unaudited)**

Mr. Ward discussed the new reporting requirements for CDDs. He explained CDDs were now required to establish goals, objectives, and performance measures which then needed to be evaluated at the end of the year and reported on the CDD's website. He stated it would be a relatively simple process. He noted it was not required to be filed with the State or any other entity.

Mr. Latessa agreed it would be simple.

Mr. Ward indicated Statute required the Supervisor of Elections to report the number of registered voters within the District as of April 15th of each year. He indicated the number of registered voters was 1,413. He noted Artisan Lakes CDD had already transitioned to a fully qualified elector board and there was no action required of the Board, but Statute still required this number to be reported annually.

Mr. Ward discussed the Form 1 filing indicating the State had a new procedure for Form 1 filing, it was all online now. He stated his team set the Board up on the Ethics website and would send instructions to the Board regarding how to file the Form 1 on the Ethics website. He explained the Form 1 to be filed by July 1, 2024, this year, was the Form 1 from 2023 and the box for the ethics

326 training requirement did not need to be checked; the ethics training box should be checked on the
327 Form 1 for 2024 which would be filed next year by July 1, 2025.

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329 The Board Members indicated they had already filed the 2023 Form 1.

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331 Mr. Ward asked if the Board had completed the ethics training.

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333 The Board Members indicated they had done most of the ethics training.

334
335 Mr. Ward noted this year Deanna Zaenglein and Carol Sciarrabba’s seats were up for election. He
336 noted the qualifying period was June 10 through June 14. He indicated he would send an email
337 soon with all the information regarding qualifying for the election. He noted there was an early
338 qualifying period the week before June 10th. He indicated this information would be included in
339 the email as well.

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

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344 Mr. Ward asked if there were any Supervisor’s requests.

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346 *Mr. Latessa: I have a question.*

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348 *Mr. Ward: We are not going to talk about the drainage system again, are we?*

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350 *Mr. Latessa: Yes, we are because you made a big point, I thought it was a very good point, you need*
351 *time to put together all the documentation on what it's going to take to send a proposal out there and*
352 *what the budgets and things like that are. Are you of the same opinion?*

353

354 *Mr. Ward: No. I think we need to back off that position.*

355

356 Mr. Ward asked if there were any other questions or comments; there were none.

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359 **NINTH ORDER OF BUSINESS** **Adjournment**

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361 Mr. Ward adjourned the meeting at approximately 3:33 p.m.

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

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367 Artisan Lakes Community Development District

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James P. Ward, Secretary

Vincent Sciarrabba, Chairperson

RESOLUTION 2024-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT DECLARING A VACANCY IN SEAT 2 ON THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), FLORIDA STATUTES; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

RECITALS

WHEREAS, Artisan Lakes Community Development District (the “District”) is a local unit of special purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, on November 5, 2024, two (2) members of the Board of Supervisors (the “Board”) were to be elected by the Qualified Electors of the District, as that term is defined in Section 190.003, Florida Statutes; and

WHEREAS, pursuant to Florida law, prior to the general election, there was a qualifying period for candidates intending to run for the seats on the Board up for election; and

WHEREAS, the seats up for election were Seats 2 and 3; and

WHEREAS, the Manatee County Supervisor of Elections has confirmed that at the close of the qualifying period no Qualified Elector qualified to run for Seat 2 for election by the Qualified Electors of the District; and

WHEREAS, pursuant to Section 190.006(3)(b), Florida Statutes, the Board shall declare such unfilled seat as vacant, effective the second Tuesday following the general election; and

WHEREAS, a Qualified Elector is to be appointed to the vacant seat within ninety (90) days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring Seat2 vacant as of November 19, 2024.

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

SECTION 1. DECLARATION OF VACANCIES. The following seats are hereby declared vacant effective as of November 19, 2024:

Seat #2 (currently Deanna Zaenglein)

RESOLUTION 2024-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT DECLARING A VACANCY IN SEAT 2 ON THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), FLORIDA STATUTES; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

SECTION 2. APPOINTMENT/INCUMBENT. Pursuant to Section 190.006(3)(b), Florida Statutes the Board shall appoint a Qualified Elector to fill each vacancy stated in Section 1 on or before February 18, 2025. Until such time as the Board nominates a Qualified Elector to fill the vacancy declared in Section 1 above, the incumbent Board member in the applicable seat shall remain in office.

SECTION 3. SEVERABILITY. If any section or part of a section of this Resolution be declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

SECTION 4. CONFLICTS. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

SECTION 5. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED this 5th day of September 2024.

**ARTISAN LAKES COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

James P. Ward, Secretary

Vince Sciarabba, Chairperson

MEMO

To: Board of Supervisors

From: James P. Ward

Date: September 3, 2024

Re: Commission on Ethics newly established Electronic Financial Disclosure Management System ("EFDMS") website registration, Financial Disclosure Forms, Required Ethics Training, and Legislative Updates from 2024 Session

Form 1 Reporting Requirements:

Beginning January 1, 2024, the Florida Commission on Ethics has enacted new procedures for electronic filing of Financial Disclosure forms for Public Officials, as a means of submitting Forms and updating your Filer contact information.

To access the newly established Electronic Financial Disclosure Management System ("EFDMS"), visit the login page (<https://disclosure.floridaethics.gov/Account/Login>) and watch the instructional video for directions on how to register/confirm registration.

If you have filed a Form 1 before, click "I am a Filer" and follow the prompts.

Instructions, FAQs, and tutorials are available from the dashboard within EFDMS. Additional assistance can be obtained Monday-Friday from 8:00 a.m. until 5:00 p.m. by contacting the Commission directly.

Ethics Training Requirements:

Beginning January 1, 2024, all elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board, whose service began on or before March 31st of the year for which you are filing, are now required to complete four (4) hours of Ethics Training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

- two (2) hours of ethics law,
- one (1) hour of Sunshine Law; and
- one (1) hour of Public Records law.

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. Supervisors will report their 2024 training when they fill out their Form 1 (Statement of Financial Interests) for the 2025 year by checking a box confirming that they have completed the annual Ethics Training. ETHICS TRAINING IS REQUIRED TO BE COMPLETED BY DECEMBER 31, 2024 FOR THE FORM 1 THAT IS FILED IN 2025.

It is highly recommended that you keep a record of all ethics training used to satisfy the Ethics Training requirements. At present, there is no need to submit a certificate or letter of completion of the Ethics Training. However, the Florida Commission on Ethics (“COE”) advises that Supervisors maintain a record in the event they are asked to provide proof of completion of all Ethics Training.

Additionally, you may be solicited by a private organization (Florida Association of Special Districts) – to take their Ethics Training Course on their platform for which there is a fee. **You are NOT required to use their services nor pay the fees they charge.** There are several free online resources and links to resources that Supervisors might find helpful, including free training for the two (2) hour ethics portion and links to outside trainings which can be used to satisfy the other categories of the Ethics Training. **You may take training from any source you choose.**

State Ethics Laws for Constitutional Officers & Elected Municipal Officers (Video Tutorial):
<https://youtu.be/U8JktIMKzyl>

Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation):
<https://www.myfloridalegal.com/sites/default/files/2023-05/opengovernmentoverview.pdf>

Office of the Attorney General 2-hour Audio Presentation regarding Public Meetings and Public Records Law:
<https://www.myfloridalegal.com/sites/default/files/Full%2520audio%25202018%5B2%5D.mp3>

Florida Law Changes from the 2024 Legislative Session:

Chapter 2024-136 – Performance Measures and Standards

The legislation mandates special districts to establish goals, objectives, performance measures, and standards for each program and activity they undertake by October 1, 2024 and to report annually on their achievements and performance. Further, by December 1st of each year, the District must produce an annual report detailing the goals and objectives it has accomplished, the performance measures and standards used for evaluation, and any goals or objectives there were not met. The annual report must be posted on the District’s web site.

The District Manager will prepare and these goals and objectives for the Board to review and approve in September, 2024.

Chapter 2024-184 – Non Coercion Certificate

This legislation, among other things, amends Section 787.06, F.S. to require non governmental entities, when a contract is executed, renewed, or extended, with a governmental entity, to provide an affidavit, signed by an officer or a representative of the non-governmental entity under penalty of perjury, attesting that the non-governmental entity does not use coercion for labor or services.

ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT

September 5, 2024

Memorandum

To: Board of Supervisors

From: District Manager

RE: HB7013 -Special Districts Performance Measures and Standards Reporting

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A: Goals, Objectives and Annual Reporting Form

ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT
Performance Measures/Standards & Annual Reporting Form
October 1, 2024 – September 30, 2025

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

Objective: Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of two (2) regular board meetings was held during the fiscal year.

Achieved: Yes No

Goal 1.2 Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes No

Goal 1.3 Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes No

2. INFRASTRUCTURE AND FACILITIES MAINTENANCE

Goal 2.1 District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one (1) inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one (1) inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes No

3. FINANCIAL TRANSPARENCY AND ACCOUNTABILITY

Goal 3.1 Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as

evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes No

Goal 3.2 Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD website.

Standard: CDD website contains 100% of the following information: most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes No

Goal 3.3 Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit said results to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes No

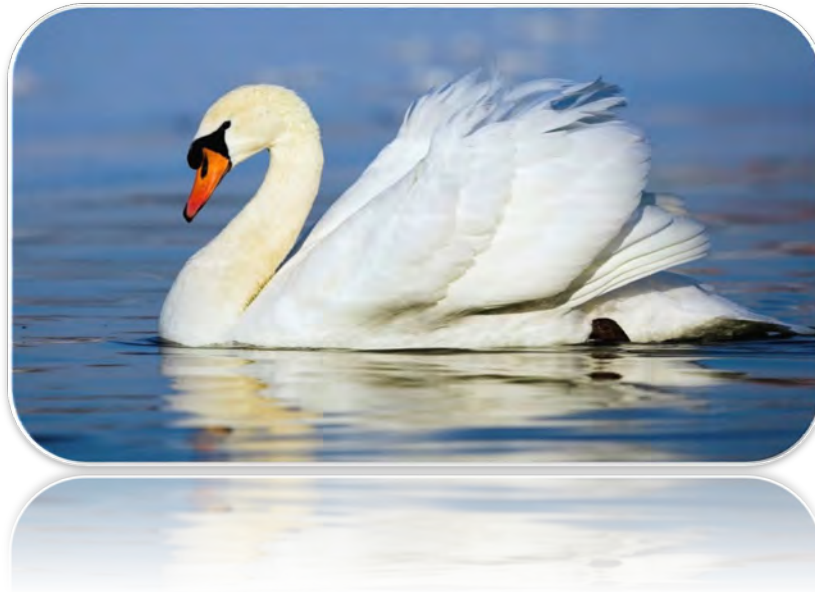
James P. Ward, District Manager

Vince Sciarrabba, Chairperson

Date

Date

ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - MAY 2024

FISCAL YEAR 2024

PREPARED BY:

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

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

Artisan Lakes Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Artisan Lakes Community Development District
Balance Sheet
for the Period Ending May 31, 2024**

	Governmental Funds		Debt Service Funds		Capital Project Fund	Account Groups		Totals
	General Fund	Series 2013	Series 2018	Series 2018	General Long Term Debt	General Fixed Assets	(Memorandum Only)	
Assets								
Cash and Investments								
General Fund - Invested Cash	\$ 210,635	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210,635
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	-	-	136,963	-	-	-	-	136,963
Revenue								
Series 2013 A-1 and A-2	-	370,785	-	-	-	-	-	370,785
Series 2013 A-3	-	59,306	-	-	-	-	-	59,306
Series 2018	-	-	298,836	-	-	-	-	298,836
Prepayment Account								
Series 2013 A-1	-	350	-	-	-	-	-	350
Series 2013 A-2	-	-	-	-	-	-	-	-
Series 2013 A-3	-	184	-	-	-	-	-	184
Series 2018	-	-	169	-	-	-	-	169
Capitalized Interest Account								
Construction Account								
Cost of Issuance Account								
Due from Other Funds								
General Fund	-	1,227	1,552	-	-	-	-	2,779
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Accounts Receivable								
Assessments Receivable								
Prepaid Expenses								
Amount Available in Debt Service Funds	-	-	-	-	1,234,647	-	-	1,234,647
Amount to be Provided by Debt Service Funds	-	-	-	-	8,835,353	-	-	8,835,353
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	3,301,499	-	3,301,499
Total Assets	\$ 210,635	\$ 797,127	\$ 437,520	\$ -	\$ 10,070,000	\$ 3,301,499	\$ -	\$ 14,816,782

Artisan Lakes Community Development District
Balance Sheet
for the Period Ending May 31, 2024

	Governmental Funds			Debt Service Funds		Capital Project Fund	Account Groups		Totals (Memorandum Only)
	General Fund	Series 2013	Series 2018	Series 2018	General Long Term Debt	General Fixed Assets			
Liabilities									
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	2,779	-	-	-	-	-	-	-	2,779
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	-	-	-	-	-	2,735,000	-	-	2,735,000
Series 2013 A-2	-	-	-	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	1,045,000	-	-	1,045,000
Series 2018	-	-	-	-	-	6,070,000	-	-	6,070,000
Total Liabilities	\$ 2,779	\$ -	\$ -	\$ -	\$ -	\$ 10,070,000	\$ -	\$ -	\$ 10,072,779
Fund Equity and Other Credits									
Investment in General Fixed Assets	-	-	-	-	-	-	3,301,499	-	3,301,499
Fund Balance									
Restricted									
Beginning: October 1, 2023 (Unaudited)	-	772,980	428,655	6	-	-	-	-	1,201,641
Results from Current Operations	-	24,148	8,865	(6)	-	-	-	-	33,007
Unassigned									
Beginning: October 1, 2023 (Unaudited)	128,772	-	-	-	-	-	-	-	128,772
Results from Current Operations	79,084	-	-	-	-	-	-	-	79,084
Total Fund Equity and Other Credits	\$ 207,856	\$ 797,127	\$ 437,520	\$ -	\$ -	\$ -	\$ 3,301,499	\$ -	\$ 4,744,003
Total Liabilities, Fund Equity and Other Credits	\$ 210,635	\$ 797,127	\$ 437,520	\$ -	\$ 10,070,000	\$ 3,301,499	\$ -	\$ -	\$ 14,816,782

Artisan Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2024

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest											
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue											
Special Assessments - On-Roll	-	2,022	102,118	16,506	2,275	1,248	1,401	426	125,996	136,505	92%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	0%
Developer Contribution											
Developer Contribution	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In											
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ 2,022	\$ 102,118	\$ 16,506	\$ 2,275	\$ 1,248	\$ 1,401	\$ 426	\$ 125,996	\$ 136,505	92%
Expenditures and Other Uses											
Legislative											
Board of Supervisor's Fees	-	-	-	-	1,000	1,000	-	1,000	3,000	4,000	75%
Executive											
Professional Management	2,167	2,167	2,167	2,167	2,167	2,167	2,167	2,167	17,333	26,000	67%
Financial and Administrative											
Audit Services	-	-	-	6,400	-	-	-	-	6,400	4,400	145%
Accounting Services	-	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	500	-	500	-	-	1,000	1,000	100%
Other Contractual Services											
Legal Advertising	-	-	-	-	104	-	225	350	679	2,000	34%
Trustee Services	-	-	4,246	-	-	-	-	-	4,246	9,725	44%
Dissemination Agent Services	-	-	-	-	-	-	-	-	-	6,000	0%
Bond Amortization Schedules	-	-	-	-	-	-	-	-	-	-	N/A
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	33	64	-	4	104	-	-	-	204	250	82%
Communications & Freight Services											
Postage, Freight & Messenger	-	-	-	-	303	-	-	70	373	50	745%
Computer Services - Website Development											
Computer Services - Website Development	-	-	-	-	-	300	-	-	300	1,200	25%
Insurance											
Insurance	5,652	-	-	-	-	-	-	-	5,652	5,700	99%
Printing & Binding											
Printing & Binding	-	-	-	-	-	-	-	380	380	75	506%
Subscription & Memberships											
Subscription & Memberships	-	175	-	-	-	-	-	-	175	175	100%

Artisan Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2024

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Legal Services											
Legal - General Counsel	-	377	-	-	1,642	1,203	547	-	3,768	13,000	29%
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services											
Engineering Services	-	840	-	-	1,314	1,134	113	-	3,401	4,000	85%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	N/A
Reserves											
Operational Reserves (Future Years)	-	-	-	-	-	-	-	-	-	50,000	0%
Other Fees and Charges											
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	8,930	0%
Sub-Total:	7,851	3,622	6,413	9,071	6,633	6,304	3,052	3,966	46,911	136,505	34%
Total Expenditures and Other Uses:	\$ 7,851	\$ 3,622	\$ 6,413	\$ 9,071	\$ 6,633	\$ 6,304	\$ 3,052	\$ 3,966	\$ 46,911	\$ 136,505	34%
Net Increase/ (Decrease) in Fund Balance	(7,851)	(1,600)	95,706	7,435	(4,358)	(5,056)	(1,651)	(3,540)	79,084	-	
Fund Balance - Beginning	128,772	120,921	119,321	215,027	222,462	218,104	213,048	211,397	128,772	-	
Fund Balance - Ending	\$ 120,921	\$ 119,321	\$ 215,027	\$ 222,462	\$ 218,104	\$ 213,048	\$ 211,397	\$ 207,856	207,856	\$ -	

Artisan Lakes Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2024

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income	3,135	3,266	2,618	3,361	3,980	3,875	4,218	4,105	28,559	-	N/A
Special Assessment Revenue											
Special Assessments - On-Roll											
Series 2013 Bonds A-1	-	4,176	210,927	34,093	4,699	2,577	2,894	879	260,246	270,470	96%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	1,655	83,586	13,510	1,862	1,021	1,147	348	103,131	111,457	93%
Special Assessments - Off-Roll											
Series 2013 Bonds A-1	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments											
Series 2013 Bonds A-1	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 3,135	\$ 9,097	\$ 297,131	\$ 50,965	\$ 10,540	\$ 7,474	\$ 8,259	\$ 5,333	\$ 391,935	\$ 381,927	103%
Expenditures and Other Uses											
Debt Service											
Principal Debt Service - Mandatory											
Series 2013 Bonds A-1	-	-	-	-	-	-	-	65,000	65,000	65,000	100%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	-	-	-	-	-	-	25,000	25,000	25,000	100%
Principal Debt Service - Early Redemptions											
Series 2013 Bonds A-1	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense											
Series 2013 Bonds A-1	-	99,200	-	-	-	-	-	99,200	198,400	198,400	100%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	39,694	-	-	-	-	-	39,694	79,388	79,388	100%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges											
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	14,139	0%
Total Expenditures and Other Uses:	\$ -	\$ 138,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 228,894	\$ 367,788	\$ 381,927	96%
Net Increase/ (Decrease) in Fund Balance	3,135	(129,797)	297,131	50,965	10,540	7,474	8,259	(223,561)	24,148	-	
Fund Balance - Beginning	772,980	776,115	646,319	943,450	994,415	1,004,955	1,012,429	1,020,688	772,980	-	
Fund Balance - Ending	\$ 776,115	\$ 646,319	\$ 943,450	\$ 994,415	\$ 1,004,955	\$ 1,012,429	\$ 1,020,688	\$ 797,127	\$ 797,127	\$ -	

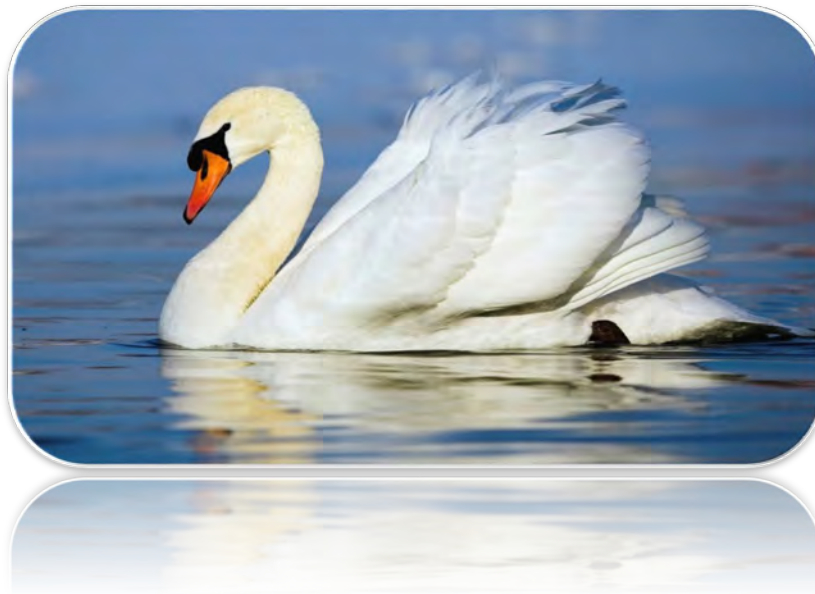
Artisan Lakes Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2024

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income											
Interest Account	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	603	623	599	615	610	571	610	589	4,820	4	120492%
Prepayment Account	40	42	-	-	-	-	-	1	83	-	N/A
Revenue Account	1,240	1,291	505	1,403	2,215	2,301	2,552	2,498	14,006	4	350152%
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments											
Special Assessments - On Roll	-	7,372	372,332	60,182	8,294	4,550	5,109	1,552	459,391	500,011	92%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds											
Intragovernmental Transfer In	-	-	-	6	-	-	-	-	6	-	N/A
Total Revenue and Other Sources:	\$ 1,884	\$ 9,329	\$ 373,436	\$ 62,206	\$ 11,119	\$ 7,421	\$ 8,271	\$ 4,640	\$ 478,306	\$ 500,019	N/A
Expenditures and Other Uses											
Debt Service											
Principal Debt Service - Mandatory											
Series 2018	-	-	-	-	-	-	-	120,000	120,000	120,000	100%
Principal Debt Service - Early Redemptions											
Series 2018	-	10,000	-	-	-	-	-	-	10,000	-	N/A
Interest Expense											
Series 2018	-	169,856	-	-	-	-	-	169,584	339,441	339,981	100%
Operating Transfers Out (To Other Funds)											
	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges											
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	35,001	0%
Total Expenditures and Other Uses:	\$ -	\$ 179,856	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 289,584	\$ 469,441	\$ 494,982	95%
Net Increase/ (Decrease) in Fund Balance	1,884	(170,527)	373,436	62,206	11,119	7,421	8,271	(284,944)	8,865	5,037	
Fund Balance - Beginning	428,655	430,539	260,011	633,447	695,653	706,772	714,194	722,464	428,655	-	
Fund Balance - Ending	\$ 430,539	\$ 260,011	\$ 633,447	\$ 695,653	\$ 706,772	\$ 714,194	\$ 722,464	\$ 437,520	\$ 437,520	\$ 5,037	

Artisan Lakes Community Development District
 Capital Projects Fund - Series 2018
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through May 31, 2024

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

ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JUNE 2024

FISCAL YEAR 2024

PREPARED BY:

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

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

Artisan Lakes Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Artisan Lakes Community Development District
Balance Sheet
for the Period Ending June 30, 2024**

	Governmental Funds						Totals (Memorandum Only)
	General Fund	Debt Service Funds		Capital Project Fund Series 2018	Account Groups		
		Series 2013	Series 2018		General Long Term Debt	General Fixed Assets	
Assets							
Cash and Investments							
General Fund - Invested Cash	\$ 201,266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 201,266
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	-	-	136,963	-	-	-	136,963
Revenue							
Series 2013 A-1 and A-2	-	375,471	-	-	-	-	375,471
Series 2013 A-3	-	60,193	-	-	-	-	60,193
Series 2018	-	-	303,619	-	-	-	303,619
Prepayment Account							
Series 2013 A-1	-	350	-	-	-	-	350
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	184	-	-	-	-	184
Series 2018	-	-	169	-	-	-	169
Capitalized Interest Account							
Construction Account							
Cost of Issuance Account							
Due from Other Funds							
General Fund	-	1,037	1,311	-	-	-	2,348
Debt Service Fund(s)	-	-	-	-	-	-	-
Accounts Receivable							
Assessments Receivable							
Prepaid Expenses							
Amount Available in Debt Service Funds	-	-	-	-	1,244,572	-	1,244,572
Amount to be Provided by Debt Service Funds	-	-	-	-	8,825,428	-	8,825,428
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	3,301,499	3,301,499
Total Assets	\$ 201,266	\$ 802,510	\$ 442,062	\$ -	\$ 10,070,000	\$ 3,301,499	\$ 14,817,337

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

	Governmental Funds				Capital Project Fund		Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds Series 2013	Series 2018	Series 2018	General Long Term Debt	General Fixed Assets			
Liabilities									
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds									
General Fund	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	2,348	-	-	-	-	-	-	-	2,348
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	-	-	-	-	2,735,000	-	-	-	2,735,000
Series 2013 A-2	-	-	-	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	1,045,000	-	-	-	1,045,000
Series 2018	-	-	-	-	6,070,000	-	-	-	6,070,000
Total Liabilities	\$ 2,348	\$ -	\$ -	\$ -	\$ 10,070,000	\$ -	\$ -	\$ -	\$ 10,072,348
Fund Equity and Other Credits									
Investment in General Fixed Assets	-	-	-	-	-	3,301,499	-	-	3,301,499
Fund Balance									
Restricted									
Beginning: October 1, 2023 (Unaudited)	-	772,980	428,655	6	-	-	-	-	1,201,641
Results from Current Operations	-	29,530	13,407	(6)	-	-	-	-	42,931
Unassigned									
Beginning: October 1, 2023 (Unaudited)	128,772	-	-	-	-	-	-	-	128,772
Results from Current Operations	70,146	-	-	-	-	-	-	-	70,146
Total Fund Equity and Other Credits	\$ 198,918	\$ 802,510	\$ 442,062	\$ -	\$ -	\$ 3,301,499	\$ -	\$ -	\$ 4,744,989
Total Liabilities, Fund Equity and Other Credits	\$ 201,266	\$ 802,510	\$ 442,062	\$ -	\$ 10,070,000	\$ 3,301,499	\$ -	\$ -	\$ 14,817,337

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

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest												
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue												
Special Assessments - On-Roll	-	2,022	102,118	16,506	2,275	1,248	1,401	426	714	126,710	136,505	93%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	0%
Developer Contribution	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ 2,022	\$ 102,118	\$ 16,506	\$ 2,275	\$ 1,248	\$ 1,401	\$ 426	\$ 714	\$ 126,710	\$ 136,505	93%
Expenditures and Other Uses												
Legislative												
Board of Supervisor's Fees	-	-	-	-	1,000	1,000	-	1,000	-	3,000	4,000	75%
Executive												
Professional Management	2,167	2,167	2,167	2,167	2,167	2,167	2,167	2,167	2,167	19,500	26,000	75%
Financial and Administrative												
Audit Services	-	-	-	6,400	-	-	-	-	-	6,400	4,400	145%
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	500	-	500	-	-	-	1,000	1,000	100%
Other Contractual Services												
Legal Advertising	-	-	-	-	104	-	225	350	-	679	2,000	34%
Trustee Services	-	-	4,246	-	-	-	-	-	-	4,246	9,725	44%
Dissemination Agent Services	-	-	-	-	-	-	-	-	6,000	6,000	6,000	100%
Bond Amortization Schedules	-	-	-	-	-	-	-	-	-	-	-	N/A
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	33	64	-	4	104	-	-	-	-	204	250	82%
Communications & Freight Services												
Postage, Freight & Messenger	-	-	-	-	303	-	-	70	17	390	50	780%
Computer Services - Website Development												
Insurance	5,652	-	-	-	-	-	-	-	-	5,652	5,700	99%
Printing & Binding	-	-	-	-	-	-	-	380	-	380	75	506%
Subscription & Memberships	-	175	-	-	-	-	-	-	-	175	175	100%

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

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Legal Services												
Legal - General Counsel	-	377	-	-	1,642	1,203	547	-	104	3,872	13,000	30%
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services												
Engineering Services	-	840	-	-	1,314	1,134	113	-	1,364	4,765	4,000	119%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserves												
Operational Reserves (Future Years)	-	-	-	-	-	-	-	-	-	-	50,000	0%
Other Fees and Charges												
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	8,930	0%
Sub-Total:	7,851	3,622	6,413	9,071	6,633	6,304	3,052	3,966	9,652	56,564	136,505	41%
Total Expenditures and Other Uses:	\$ 7,851	\$ 3,622	\$ 6,413	\$ 9,071	\$ 6,633	\$ 6,304	\$ 3,052	\$ 3,966	\$ 9,652	\$ 56,564	\$ 136,505	41%
Net Increase/ (Decrease) in Fund Balance	(7,851)	(1,600)	95,706	7,435	(4,358)	(5,056)	(1,651)	(3,540)	(8,938)	70,146	-	-
Fund Balance - Beginning	128,772	120,921	119,321	215,027	222,462	218,104	213,048	211,397	207,856	128,772	-	-
Fund Balance - Ending	\$ 120,921	\$ 119,321	\$ 215,027	\$ 222,462	\$ 218,104	\$ 213,048	\$ 211,397	\$ 207,856	\$ 198,918	198,918	\$ -	-

Artisan Lakes Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2024

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income	3,135	3,266	2,618	3,361	3,980	3,875	4,218	4,105	3,324	31,883	-	N/A
Special Assessment Revenue												
Special Assessments - On-Roll												
Series 2013 Bonds A-1	-	4,176	210,927	34,093	4,699	2,577	2,894	879	1,475	261,720	270,470	97%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	1,655	83,586	13,510	1,862	1,021	1,147	348	584	103,715	111,457	93%
Special Assessments - Off-Roll												
Series 2013 Bonds A-1	-	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments												
Series 2013 Bonds A-1	-	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 3,135	\$ 9,097	\$ 297,131	\$ 50,965	\$ 10,540	\$ 7,474	\$ 8,259	\$ 5,333	\$ 5,383	\$ 397,318	\$ 381,927	104%
Expenditures and Other Uses												
Debt Service												
Principal Debt Service - Mandatory												
Series 2013 Bonds A-1	-	-	-	-	-	-	-	65,000	-	65,000	65,000	100%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	-	-	-	-	-	-	25,000	-	25,000	25,000	100%
Principal Debt Service - Early Redemptions												
Series 2013 Bonds A-1	-	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense												
Series 2013 Bonds A-1	-	99,200	-	-	-	-	-	99,200	-	198,400	198,400	100%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	39,694	-	-	-	-	-	39,694	-	79,388	79,388	100%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges												
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	14,139	0%
Total Expenditures and Other Uses:	\$ -	\$ 138,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 228,894	\$ -	\$ 367,788	\$ 381,927	96%
Net Increase/ (Decrease) in Fund Balance	3,135	(129,797)	297,131	50,965	10,540	7,474	8,259	(223,561)	5,383	29,530	-	
Fund Balance - Beginning	772,980	776,115	646,319	943,450	994,415	1,004,955	1,012,429	1,020,688	797,127	772,980	-	
Fund Balance - Ending	\$ 776,115	\$ 646,319	\$ 943,450	\$ 994,415	\$ 1,004,955	\$ 1,012,429	\$ 1,020,688	\$ 797,127	\$ 802,510	\$ 802,510	\$ -	

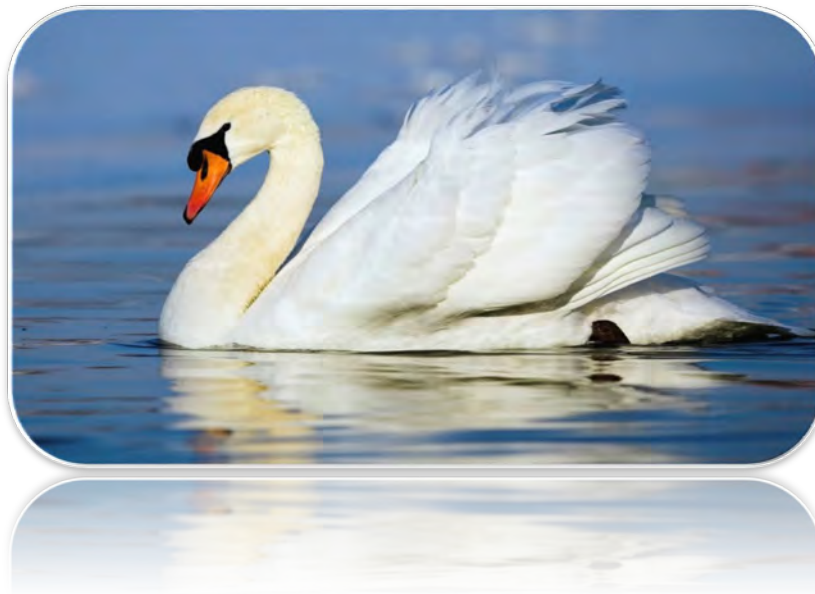
Artisan Lakes Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2024

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income												
Interest Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	603	623	599	615	610	571	610	589	609	5,429	4	135720%
Prepayment Account	40	42	-	-	-	-	-	1	1	84	-	N/A
Revenue Account	1,240	1,291	505	1,403	2,215	2,301	2,552	2,498	1,329	15,335	4	383371%
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments												
Special Assessments - On Roll	-	7,372	372,332	60,182	8,294	4,550	5,109	1,552	2,603	461,994	500,011	92%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds												
Intragovernmental Transfer In	-	-	-	6	-	-	-	-	-	-	6	N/A
Total Revenue and Other Sources:	\$ 1,884	\$ 9,329	\$ 373,436	\$ 62,206	\$ 11,119	\$ 7,421	\$ 8,271	\$ 4,640	\$ 4,542	\$ 482,847	\$ 500,019	N/A
Expenditures and Other Uses												
Debt Service												
Principal Debt Service - Mandatory												
Series 2018	-	-	-	-	-	-	-	120,000	-	120,000	120,000	100%
Principal Debt Service - Early Redemptions												
Series 2018	-	10,000	-	-	-	-	-	-	-	10,000	-	N/A
Interest Expense												
Series 2018	-	169,856	-	-	-	-	-	169,584	-	339,441	339,981	100%
Operating Transfers Out (To Other Funds)												
Other Fees and Charges	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges												
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	35,001	0%
Total Expenditures and Other Uses:	\$ -	\$ 179,856	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 289,584	\$ -	\$ 469,441	\$ 494,982	95%
Net Increase/ (Decrease) in Fund Balance	1,884	(170,527)	373,436	62,206	11,119	7,421	8,271	(284,944)	4,542	13,407	5,037	
Fund Balance - Beginning	428,655	430,539	260,011	633,447	695,653	706,772	714,194	722,464	437,520	428,655	-	
Fund Balance - Ending	\$ 430,539	\$ 260,011	\$ 633,447	\$ 695,653	\$ 706,772	\$ 714,194	\$ 722,464	\$ 437,520	\$ 442,062	\$ 442,062	\$ 5,037	

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

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

ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JULY 2024

FISCAL YEAR 2024

PREPARED BY:

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

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

Artisan Lakes Community Development District

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<i>General Fund</i>	<i>3-4</i>
<i>Debt Service Fund</i>	
<i>Series 2013</i>	<i>5</i>
<i>Series 2018</i>	<i>6</i>
<i>Capital Project Fund</i>	
<i>Series 2018</i>	<i>7</i>

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Artisan Lakes Community Development District
Balance Sheet
for the Period Ending July 31, 2024**

	Governmental Funds		Debt Service Funds		Capital Project Fund	Account Groups		Totals
	General Fund	Series 2013	Series 2018	Series 2018	General Long Term Debt	General Fixed Assets	(Memorandum Only)	
Assets								
Cash and Investments								
General Fund - Invested Cash	\$ 194,638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,638
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	-	-	136,963	-	-	-	-	136,963
Revenue								
Series 2013 A-1 and A-2	-	379,207	-	-	-	-	-	379,207
Series 2013 A-3	-	60,730	-	-	-	-	-	60,730
Series 2018	-	-	306,820	-	-	-	-	306,820
Prepayment Account								
Series 2013 A-1	-	350	-	-	-	-	-	350
Series 2013 A-2	-	-	-	-	-	-	-	-
Series 2013 A-3	-	184	-	-	-	-	-	184
Series 2018	-	-	169	-	-	-	-	169
Capitalized Interest Account								
Construction Account								
Cost of Issuance Account								
Due from Other Funds								
General Fund								
Debt Service Fund(s)								
Accounts Receivable								
Assessments Receivable								
Prepaid Expenses								
Amount Available in Debt Service Funds	-	-	-	-	1,249,698	-	-	1,249,698
Amount to be Provided by Debt Service Funds	-	-	-	-	8,820,302	-	-	8,820,302
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	3,301,499	-	3,301,499
Total Assets	\$ 194,638	\$ 805,746	\$ 443,952	\$ -	\$ 10,070,000	\$ 3,301,499	\$ -	\$ 14,815,835

Artisan Lakes Community Development District
Balance Sheet
for the Period Ending July 31, 2024

	Governmental Funds			Debt Service Funds		Capital Project Fund	Account Groups		Totals (Memorandum Only)
	General Fund	Series 2013	Series 2018	Series 2018	General Long Term Debt	General Fixed Assets			
Liabilities									
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-	-	-
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	-	-	-	-	2,735,000	-	-	2,735,000	-
Series 2013 A-2	-	-	-	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	1,045,000	-	-	1,045,000	-
Series 2018	-	-	-	-	6,070,000	-	-	6,070,000	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,070,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,070,000</u>	<u>\$ -</u>
Fund Equity and Other Credits									
Investment in General Fixed Assets	-	-	-	-	-	3,301,499	-	3,301,499	-
Fund Balance									
Restricted									
Beginning: October 1, 2023 (Unaudited)	-	772,980	428,655	6	-	-	-	1,201,641	-
Results from Current Operations	-	32,766	15,297	(6)	-	-	-	48,057	-
Unassigned									
Beginning: October 1, 2023 (Unaudited)	128,772	-	-	-	-	-	-	128,772	-
Results from Current Operations	65,866	-	-	-	-	-	-	65,866	-
Total Fund Equity and Other Credits	<u>\$ 194,638</u>	<u>\$ 805,746</u>	<u>\$ 443,952</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,301,499</u>	<u>\$ -</u>	<u>\$ 4,745,835</u>	<u>\$ -</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 194,638</u>	<u>\$ 805,746</u>	<u>\$ 443,952</u>	<u>\$ -</u>	<u>\$ 10,070,000</u>	<u>\$ 3,301,499</u>	<u>\$ -</u>	<u>\$ 14,815,835</u>	<u>\$ -</u>

Artisan Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2024

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest													
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue													
Special Assessments - On-Roll	-	2,022	102,118	16,506	2,275	1,248	1,401	426	714	-	126,710	136,505	93%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	0%
Developer Contribution	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ 2,022	\$ 102,118	\$ 16,506	\$ 2,275	\$ 1,248	\$ 1,401	\$ 426	\$ 714	\$ -	\$ 126,710	\$ 136,505	93%
Expenditures and Other Uses													
Legislative													
Board of Supervisor's Fees	-	-	-	-	1,000	1,000	-	1,000	-	-	3,000	4,000	75%
Executive													
Professional Management	2,167	2,167	2,167	2,167	2,167	2,167	2,167	2,167	2,167	2,167	21,667	26,000	83%
Financial and Administrative													
Audit Services	-	-	-	6,400	-	-	-	-	-	-	6,400	4,400	145%
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	500	-	500	-	-	-	-	1,000	1,000	100%
Other Contractual Services													
Legal Advertising	-	-	-	-	104	-	225	350	-	-	679	2,000	34%
Trustee Services	-	-	4,246	-	-	-	-	-	-	-	4,246	9,725	44%
Dissemination Agent Services	-	-	-	-	-	-	-	-	6,000	-	6,000	6,000	100%
Bond Amortization Schedules	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	33	64	-	4	104	-	-	-	-	-	204	250	82%
Communications & Freight Services													
Postage, Freight & Messenger	-	-	-	-	303	-	-	70	17	-	390	50	780%
Computer Services - Website Development													
Computer Services - Website Development	-	-	-	-	-	300	-	-	-	-	300	1,200	25%
Insurance													
Insurance	5,652	-	-	-	-	-	-	-	-	-	5,652	5,700	99%
Printing & Binding													
Printing & Binding	-	-	-	-	-	-	-	380	-	-	380	75	506%
Subscription & Memberships													
Subscription & Memberships	-	175	-	-	-	-	-	-	-	-	175	175	100%

Artisan Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2024

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Legal Services													
Legal - General Counsel	-	377	-	-	1,642	1,203	547	-	104	2,113	5,985	13,000	46%
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services													
Engineering Services	-	840	-	-	1,314	1,134	113	-	1,364	-	4,765	4,000	119%
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserves													
Operational Reserves (Future Years)	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Other Fees and Charges													
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	8,930	0%
Sub-Total:	7,851	3,622	6,413	9,071	6,633	6,304	3,052	3,966	9,652	4,280	60,843	136,505	45%
Total Expenditures and Other Uses:	\$ 7,851	\$ 3,622	\$ 6,413	\$ 9,071	\$ 6,633	\$ 6,304	\$ 3,052	\$ 3,966	\$ 9,652	\$ 4,280	\$ 60,843	\$ 136,505	45%
Net Increase/ (Decrease) in Fund Balance	(7,851)	(1,600)	95,706	7,435	(4,358)	(5,056)	(1,651)	(3,540)	(8,938)	(4,280)	65,866	-	
Fund Balance - Beginning	128,772	120,921	119,321	215,027	222,462	218,104	213,048	211,397	207,856	198,918	128,772	-	
Fund Balance - Ending	\$ 120,921	\$ 119,321	\$ 215,027	\$ 222,462	\$ 218,104	\$ 213,048	\$ 211,397	\$ 207,856	\$ 198,918	\$ 194,638	194,638	\$ -	

Artisan Lakes Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2024

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income	3,135	3,266	2,618	3,361	3,980	3,875	4,218	4,105	3,324	3,236	35,118	-	N/A
Special Assessment Revenue													
Special Assessments - On-Roll													
Series 2013 Bonds A-1	-	4,176	210,927	34,093	4,699	2,577	2,894	879	1,475	-	261,720	270,470	97%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	1,655	83,586	13,510	1,862	1,021	1,147	348	584	-	103,715	111,457	93%
Special Assessments - Off-Roll													
Series 2013 Bonds A-1	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments													
Series 2013 Bonds A-1	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 3,135	\$ 9,097	\$ 297,131	\$ 50,965	\$ 10,540	\$ 7,474	\$ 8,259	\$ 5,333	\$ 5,383	\$ 3,236	\$ 400,554	\$ 381,927	105%
Expenditures and Other Uses													
Debt Service													
Principal Debt Service - Mandatory													
Series 2013 Bonds A-1	-	-	-	-	-	-	-	65,000	-	-	65,000	65,000	100%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	-	-	-	-	-	-	25,000	-	-	25,000	25,000	100%
Principal Debt Service - Early Redemptions													
Series 2013 Bonds A-1	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense													
Series 2013 Bonds A-1	-	99,200	-	-	-	-	-	99,200	-	-	198,400	198,400	100%
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	39,694	-	-	-	-	-	39,694	-	-	79,388	79,388	100%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges													
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	14,139	0%
Total Expenditures and Other Uses:	\$ -	\$ 138,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 228,894	\$ -	\$ -	\$ 367,788	\$ 381,927	96%
Net Increase/ (Decrease) in Fund Balance	3,135	(129,797)	297,131	50,965	10,540	7,474	8,259	(223,561)	5,383	3,236	32,766	-	
Fund Balance - Beginning	772,980	776,115	646,319	943,450	994,415	1,004,955	1,012,429	1,020,688	797,127	802,510	772,980	-	
Fund Balance - Ending	\$ 776,115	\$ 646,319	\$ 943,450	\$ 994,415	\$ 1,004,955	\$ 1,012,429	\$ 1,020,688	\$ 797,127	\$ 802,510	\$ 805,746	\$ 805,746	\$ -	

Artisan Lakes Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2024

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income													
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	603	623	599	615	610	571	610	589	609	589	6,018	4	150457%
Prepayment Account	40	42	-	-	-	-	-	1	1	1	84	-	N/A
Revenue Account	1,240	1,291	505	1,403	2,215	2,301	2,552	2,498	1,329	1,300	16,635	4	415870%
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments													
Special Assessments - On Roll	-	7,372	372,332	60,182	8,294	4,550	5,109	1,552	2,603	-	461,994	500,011	92%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds													
Intragovernmental Transfer In	-	-	-	6	-	-	-	-	-	-	6	-	N/A
Total Revenue and Other Sources:	\$ 1,884	\$ 9,329	\$ 373,436	\$ 62,206	\$ 11,119	\$ 7,421	\$ 8,271	\$ 4,640	\$ 4,542	\$ 1,890	\$ 484,738	\$ 500,019	N/A
Expenditures and Other Uses													
Debt Service													
Principal Debt Service - Mandatory													
Series 2018	-	-	-	-	-	-	-	120,000	-	-	120,000	120,000	100%
Principal Debt Service - Early Redemptions													
Series 2018	-	10,000	-	-	-	-	-	-	-	-	10,000	-	N/A
Interest Expense													
Series 2018	-	169,856	-	-	-	-	-	169,584	-	-	339,441	339,981	100%
Operating Transfers Out (To Other Funds)													
	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges													
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	35,001	0%
Total Expenditures and Other Uses:	\$ -	\$ 179,856	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 289,584	\$ -	\$ -	\$ 469,441	\$ 494,982	95%
Net Increase/ (Decrease) in Fund Balance	1,884	(170,527)	373,436	62,206	11,119	7,421	8,271	(284,944)	4,542	1,890	15,297	5,037	
Fund Balance - Beginning	428,655	430,539	260,011	633,447	695,653	706,772	714,194	722,464	437,520	442,062	428,655	-	
Fund Balance - Ending	\$ 430,539	\$ 260,011	\$ 633,447	\$ 695,653	\$ 706,772	\$ 714,194	\$ 722,464	\$ 437,520	\$ 442,062	\$ 443,952	\$ 443,952	\$ 5,037	

Artisan Lakes Community Development District
 Capital Projects Fund - Series 2018
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through July 31, 2024

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