

ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT



MEETING AGENDA

NOVEMBER 7, 2024

PREPARED BY:

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ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT

October 31, 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, November 7, 2024, at 3:00 P.M.** at the **Artisan Lakes Clubhouse, 4725 Los Robles Court, Palmetto, Florida 34221.**

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

<https://districts.webex.com/districts/j.php?MTID=m94824ebdf8ceb3200362d65fe4892fa9>

Access Code: **2337 324 9973** Event password: **Jpward**

Or by Phone: **408-418-9388**, enter access code **2337 324 9973** password: **Jpward** 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 2025-1**, 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) Goals and objectives reporting requirements for CDD's.
 - b) **Important Board Meeting Dates for Fiscal Year 2025.**

1. General Election November 5, 2024: (Seats 2 & 3).
 2. No Meeting - January 4, 2025.
 - c) Financial Statement for period ending July 31, 2024 (unaudited).
 - d) Financial Statement for period ending August 31, 2024 (unaudited).
 - e) Financial Statement for period ending September 30, 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.

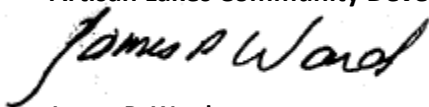
The third order of business is the consideration of **Resolution 2025- 1**, a Resolution of the Board of Supervisors Declaring a vacancy in Seat 2 on the Board of Supervisors pursuant to Section 190.006(3)(B), Florida Statutes; providing for severability, conflicts and an effective date

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 2025 meeting schedule; and (III) Financial Statements (unaudited) for the periods ending July 31, 2024, August 31, 2024, and September 30, 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.**

79

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**

155
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.

170
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**

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180 No report.

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182 **II. District Engineer**

183

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.

328
329 The Board Members indicated they had already filed the 2023 Form 1.

330
331 Mr. Ward asked if the Board had completed the ethics training.

332
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?*

349
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**

360
361 Mr. Ward adjourned the meeting at approximately 3:33 p.m.

362
363 **On MOTION made by Vincent Sciarrabba, seconded by Deanna**
364 **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 2025-1

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

WHEREAS, the Artisan Lakes Community Development District (“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 (“Board”) are to be elected by the “Qualified Electors” of the District, as that term is defined in Section 190.003, *Florida Statutes*; and

WHEREAS, the District published a notice of qualifying period set by the Supervisor of Elections at least two (2) weeks prior to the start of said qualifying period; and

WHEREAS, at the close of the qualifying period there were no Qualified Electors qualified to run for one (1) of the seats available for election by the Qualified Electors of the District; and

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

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

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring the seat available for election as vacant.

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

1. DECLARATION OF VACANT BOARD SUPERVISOR SEAT. The following seat is hereby declared vacant effective as of November 5, 2024:

Seat # 2 (currently held by Deanna Zaenglein)

2. INCUMBENT BOARD SUPERVISOR. Until such time as the Board nominates a Qualified Elector to fill the vacancy declared in Section 1 above, the incumbent Board Supervisor shall remain in office.

RESOLUTION 2025-1

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

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

4. EFFECTIVE DATE. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 7th day of November 2024.

ATTEST:

**ARTISAN LAKES COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

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. FINANCIAL TRANSPARENCY AND ACCOUNTABILITY

Goal 2.1 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 2.2 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 2.3 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

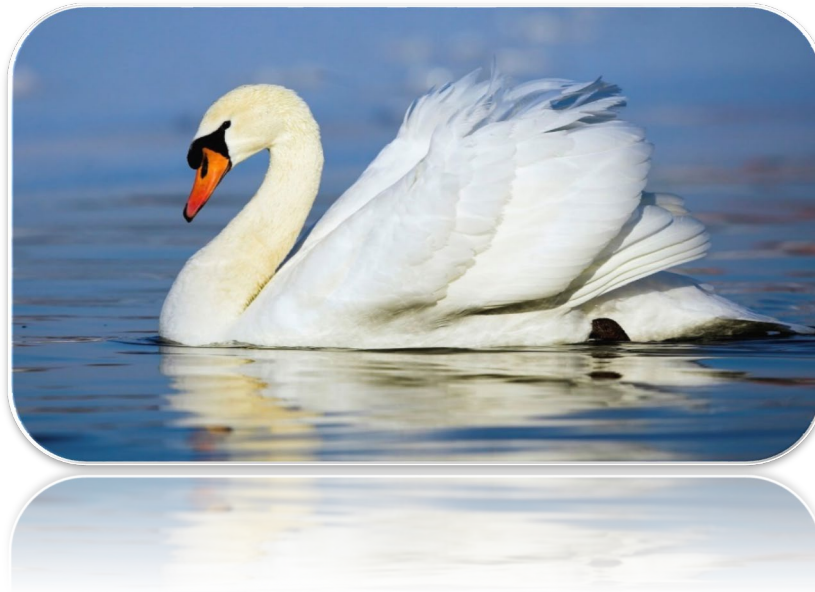
James P. Ward, District Manager

Vince Sciarabba, Chairperson

Date

Date

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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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	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	\$ 3,301,499	\$ 14,815,835	

Artisan Lakes Community Development District
Balance Sheet
for the Period Ending July 31, 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)	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	N/A
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - AUGUST 2024

FISCAL YEAR 2024

PREPARED BY:

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

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Artisan Lakes Community Development District

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<i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
<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 August 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	\$ 192,601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192,601
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	-	382,316	-	-	-	-	-	382,316
Series 2013 A-3	-	60,984	-	-	-	-	-	60,984
Series 2018	-	-	308,791	-	-	-	-	308,791
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	-	85	108	-	-	-	-	193
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Accounts Receivable								
Assessments Receivable								
Prepaid Expenses								
Amount Available in Debt Service Funds	-	-	-	-	1,255,226	-	-	1,255,226
Amount to be Provided by Debt Service Funds	-	-	-	-	8,814,774	-	-	8,814,774
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	3,301,499	-	3,301,499
Total Assets	\$ 192,601	\$ 809,195	\$ 446,031	\$ -	\$ 10,070,000	\$ 3,301,499	\$ -	\$ 14,819,326

Artisan Lakes Community Development District
Balance Sheet
for the Period Ending August 31, 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)	193	-	-	-	-	-	-	193
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	\$ 193	\$ -	\$ -	\$ -	\$ 10,070,000	\$ -	\$ -	\$ 10,070,193
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	-	36,215	17,376	(6)	-	-	-	53,585
Unassigned								
Beginning: October 1, 2023 (Unaudited)	128,772	-	-	-	-	-	-	128,772
Results from Current Operations	63,636	-	-	-	-	-	-	63,636
Total Fund Equity and Other Credits	\$ 192,408	\$ 809,195	\$ 446,031	\$ -	\$ -	\$ 3,301,499	\$ -	\$ 4,749,133
Total Liabilities, Fund Equity and Other Credits	\$ 192,601	\$ 809,195	\$ 446,031	\$ -	\$ 10,070,000	\$ 3,301,499	\$ -	\$ 14,819,326

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

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	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	-	30	126,739	136,505	93%
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	\$ 714	\$ -	\$ 30	\$ 126,739	\$ 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	2,167	23,833	26,000	92%
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	-	-	93	772	2,000	39%
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 August 31, 2024

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Legal Services														
Legal - General Counsel	-	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	2,259	63,103	136,505	46%
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	\$ 2,259	\$ 63,103	\$ 136,505	46%
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)	(2,230)	63,636	-	
Fund Balance - Beginning	128,772	120,921	119,321	215,027	222,462	218,104	213,048	211,397	207,856	198,918	194,638	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	\$ 192,408	192,408	\$	-

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

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income	3,135	3,266	2,618	3,361	3,980	3,875	4,218	4,105	3,324	3,236	3,364	38,482	-	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	-	61	261,781	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	-	24	103,739	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	\$ 3,449	\$ 404,002	\$ 381,927	106%
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	3,449	36,215	-	
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	805,746	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	\$ 809,195	\$ 809,195	\$ -	

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

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	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	609	6,627	4	165676%
Prepayment Account	40	42	-	-	-	-	-	1	1	1	1	85	-	N/A
Revenue Account	1,240	1,291	505	1,403	2,215	2,301	2,552	2,498	1,329	1,300	1,362	17,997	4	449919%
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	-	108	462,102	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	\$ 2,079	\$ 486,817	\$ 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)														
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	2,079	17,376	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	443,952	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	\$ 446,031	\$ 446,031	\$ 5,037	

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

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	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	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Services														
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 - SEPTEMBER 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>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>

***The September 30, 2024 Financial Statements
are Subject to Audit.***

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

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

	Governmental Funds				Debt Service Funds		Capital Project Fund	Account Groups		Totals
	General Fund	Series 2013	Series 2018	Series 2018	Series 2018	General Long Term Debt	General Fixed Assets	(Memorandum Only)		
Assets										
Cash and Investments										
General Fund - Invested Cash	\$ 183,398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 183,398
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	-	385,493	-	-	-	-	-	-	-	385,493
Series 2013 A-3	-	61,263	-	-	-	-	-	-	-	61,263
Series 2018	-	-	310,880	-	-	-	-	-	-	310,880
Prepayment Account										
Series 2013 A-1	-	350	-	-	-	-	-	-	-	350
Series 2013 A-2	-	-	-	-	-	-	-	-	-	-
Series 2013 A-3	-	184	-	-	-	-	-	-	-	184
Series 2018	-	-	221	-	-	-	-	-	-	221
Capitalized Interest Account										
Construction Account	-	-	-	-	-	-	-	-	-	-
Cost of Issuance Account										
General Fund	-	-	-	-	-	-	-	-	-	-
Due from Other Funds										
General Fund	-	-	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-	-
Accounts Receivable										
Assessments Receivable	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses										
Amount Available in Debt Service Funds	-	-	-	-	-	1,260,578	-	-	-	1,260,578
Amount to be Provided by Debt Service Funds	-	-	-	-	-	8,809,422	-	-	-	8,809,422
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	3,301,499	-	-	3,301,499
Total Assets	\$ 183,398	\$ 812,566	\$ 448,012	\$ -	\$ 10,070,000	\$ 3,301,499	\$ -	\$ 14,815,475		

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

	Governmental Funds				Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds Series 2013	Series 2018	Capital Project Fund 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	\$ -	\$ -	\$ -	\$ -	\$ 10,070,000	\$ -	\$ 10,070,000
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	-	39,586	19,357	(6)	-	-	58,937
Unassigned							
Beginning: October 1, 2023 (Unaudited)	128,772	-	-	-	-	-	128,772
Results from Current Operations	54,626	-	-	-	-	-	54,626
Total Fund Equity and Other Credits	\$ 183,398	\$ 812,566	\$ 448,012	\$ -	\$ -	\$ 3,301,499	\$ 4,745,475
Total Liabilities, Fund Equity and Other Credits	\$ 183,398	\$ 812,566	\$ 448,012	\$ -	\$ 10,070,000	\$ 3,301,499	\$ 14,815,475

Prepared by:

JPWARD and Associates, LLC

Unaudited

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	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	-	30	-	126,739	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	\$ -	\$ 30	\$ -	\$ 126,739	\$ 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	2,167	2,167	26,000	26,000	100%
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	-	-	93	123	895	2,000	45%
Trustee Services	-	-	4,246	-	-	-	-	-	-	-	-	5,886	10,132	9,725	104%
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	-	-	76	466	50	932%
Computer Services - Website Development															
Insurance	5,652	-	-	-	-	-	-	-	-	-	-	-	5,652	5,700	99%
Printing & Binding															
Subscription & Memberships	-	175	-	-	-	-	-	380	-	-	-	-	380	75	506%
Legal Services															
Legal - General Counsel	-	377	-	-	1,642	1,203	547	-	104	2,113	-	347	6,332	13,000	49%
Legal - Boundary Amendment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Other General Government Services															
Engineering Services	-	840	-	-	1,314	1,134	113	-	1,364	-	-	113	4,878	4,000	122%
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	2,259	9,011	72,114	136,505	53%
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	\$ 2,259	\$ 9,011	\$ 72,114	\$ 136,505	53%
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)	(2,230)	(9,011)	54,626	-	
Fund Balance - Beginning	128,772	120,921	119,321	215,027	222,462	218,104	213,048	211,397	207,856	198,918	194,638	192,408	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	\$ 192,408	\$ 183,398	183,398	\$ -	

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	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	3,364	3,371	41,853	-	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	-	61	-	261,781	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	-	24	-	103,739	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	\$ 3,449	\$ 3,371	\$ 407,373	\$ 381,927	107%
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	3,449	3,371	39,586	-	
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	805,746	809,195	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	\$ 809,195	\$ 812,566	\$ 812,566	\$ -	

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	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	609	609	7,236	4	180893%
Prepayment Account	40	42	-	-	-	-	-	1	1	1	1	1	86	-	N/A
Revenue Account	1,240	1,291	505	1,403	2,215	2,301	2,552	2,498	1,329	1,300	1,362	1,372	19,369	4	484218%
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	-	108	-	462,102	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	\$ 2,079	\$ 1,981	\$ 488,798	\$ 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	1,890	2,079	1,981	19,357	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	443,952	446,031	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	\$ 446,031	\$ 448,012	\$ 448,012	\$ 5,037	

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	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															
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-