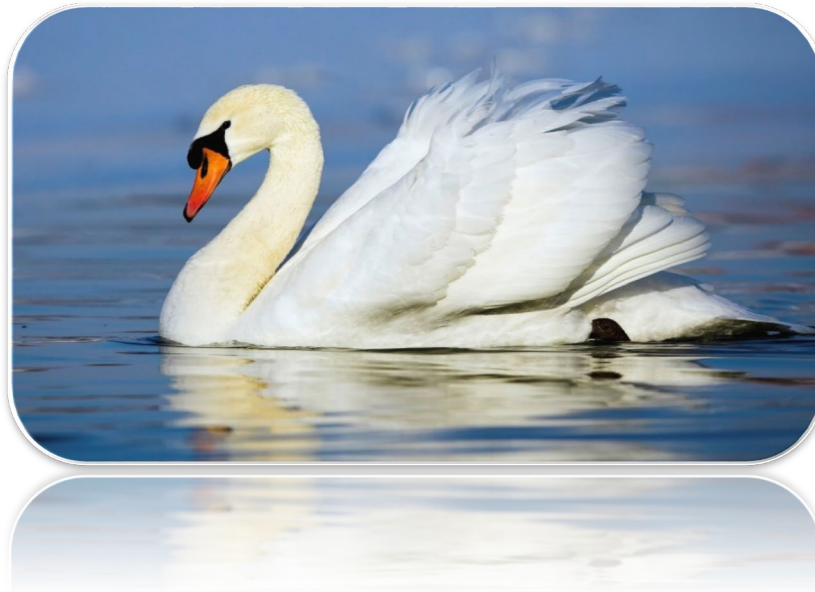


ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - FEBRUARY 2021

FISCAL YEAR 2021

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

**Artisan Lakes Community Development District
Balance Sheet
for the Period Ending February 28, 2021**

	Governmental Funds				Capital Project Fund	Account Groups General Long Term Debt	Totals (Memorandum Only)
	General Fund	Series 2013	Series 2018	Series 2018			
Assets							
Cash and Investments							
General Fund - Invested Cash	\$ 176,611	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,611
Debt Service Fund							
Interest Account							
Series 2013 A-1	-	0	-	-	-	-	0
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-	-
Series 2018	-	-	0	-	-	-	0
Sinking Account							
Series 2013 A-1	-	-	-	-	-	-	-
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	-	-	-	-	-	-
Series 2018	-	-	-	-	-	-	-
Reserve Account							
Series 2013 A-1	-	268,463	-	-	-	-	268,463
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	103,656	-	-	-	-	103,656
Series 2018	-	-	137,155	-	-	-	137,155
Revenue							
Series 2013 A-1 and A-2	-	325,854	-	-	-	-	325,854
Series 2013 A-3	-	6	-	-	-	-	6
Series 2018	-	-	287,826	-	-	-	287,826
Prepayment Account							
Series 2013 A-1	-	-	-	-	-	-	-
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	10	-	-	-	-	10
Series 2018	-	-	94	-	-	-	94
Capitalized Interest Account				-	-	-	-
Construction Account					6		6
Cost of Issuance Account					-		-

**Artisan Lakes Community Development District
Balance Sheet
for the Period Ending February 28, 2021**

	Governmental Funds				Account Groups General Long Term Debt	Totals (Memorandum Only)
	General Fund	Debt Service Funds Series 2013	Series 2018	Capital Project Fund Series 2018		
Due from Other Funds						
General Fund	-	9,702	16,705	-	-	26,407
Debt Service Fund(s)	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	707,691	707,691
Amount to be Provided by Debt Service Funds	-	-	-	-	11,442,309	11,442,309
Total Assets	\$ 176,611	\$ 707,691	\$ 441,780	\$ 6	\$ 12,150,000	\$ 13,476,088
Liabilities						
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	26,407	-	-	-	-	26,407
Bonds Payable						
Current Portion						
Series 2013 A-1					\$50,000	50,000
Series 2013 A-2					\$0	-
Series 2013 A-3					\$35,000	35,000
Series 2018					\$100,000	100,000
Long Term						
Series 2013 A-1					\$3,110,000	3,110,000
Series 2013 A-2					\$0	-
Series 2013 A-3					\$2,195,000	2,195,000
Series 2018					\$6,660,000	6,660,000
Total Liabilities	\$ 26,407	\$ -	\$ -	\$ -	\$ 12,150,000	\$ 12,176,407

**Artisan Lakes Community Development District
Balance Sheet
for the Period Ending February 28, 2021**

	Governmental Funds				Account Groups General Long Term Debt	Totals (Memorandum Only)
	General Fund	Debt Service Funds Series 2013	Series 2018	Capital Project Fund Series 2018		
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	-	-
Fund Balance						
Restricted						
Beginning: October 1, 2020 (Audited)	-	1,745,465	351,279	-	-	2,096,743
Results from Current Operations	-	(1,037,774)	90,501	6	-	(947,267)
Unassigned						
Beginning: October 1, 2020 (Audited)	133,212	-	-	-	-	133,212
Results from Current Operations	16,992	-	-	-	-	16,992
Total Fund Equity and Other Credits	\$ 150,205	\$ 707,691	\$ 441,780	\$ 6	\$ -	\$ 1,299,681
Total Liabilities, Fund Equity and Other Credits	\$ 176,611	\$ 707,691	\$ 441,780	\$ 6	\$ 12,150,000	\$ 13,476,088

Artisan Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021

Description	October	November	December	January	February	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	328	3,276	38,580	1,396	1,412	44,992	78,148	58%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	0%
Developer Contribution								
	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In								
	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 328	\$ 3,276	\$ 38,580	\$ 1,396	\$ 1,412	\$ 44,992	\$ 78,148	58%
Expenditures and Other Uses								
Executive								
Professional Management	1,667	1,667	1,667	1,667	1,667	8,333	20,000	42%
Financial and Administrative								
Audit Services	-	-	-	2,500	-	2,500	4,100	61%
Accounting Services	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	1,000	0%
Other Contractual Services								
Legal Advertising	123	-	-	-	-	123	5,000	2%
Trustee Services	5,886	-	-	4,031	-	9,917	9,725	102%
Dissemination Agent Services	-	-	-	-	-	-	6,000	0%
Property Appraiser Fees	-	-	-	-	-	-	-	N/A
Bank Service Fees	9	10	13	-	-	31	360	9%
Communications & Freight Services								
Postage, Freight & Messenger	50	-	-	43	54	147	750	20%

Prepared by:

JPWARD and Associates, LLC

Artisan Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Computer Services - Website Development	50	50	-	-	-	100	2,488	4%
Insurance	4,864	-	-	-	-	4,864	5,000	97%
Printing & Binding	156	-	128		113	397	750	53%
Subscription & Memberships	175	-	-	-	-	175	175	100%
Legal Services								
Legal - General Counsel	-	-	1,047	-	365	1,412	12,800	11%
Legal - Boundary Amendment	-	-	-	-	-	-	-	N/A
Other General Government Services								
Engineering Services	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	N/A
Reserves								
Operational Reserves (Future Years)						-	10,000	0%
Other Fees and Charges	-	-	-	-	-	-	-	N/A
Discounts/Collection Fees						-	-	
Sub-Total:	12,979	1,726	2,855	8,241	2,198	28,000	78,148	36%
Total Expenditures and Other Uses:	\$ 12,979	\$ 1,726	\$ 2,855	\$ 8,241	\$ 2,198	\$ 28,000	\$ 78,148	36%
Net Increase/ (Decrease) in Fund Balance	(12,651)	1,550	35,726	(6,845)	(787)	16,992	-	
Fund Balance - Beginning	133,212	120,561	122,111	157,837	150,992	133,212	-	
Fund Balance - Ending	\$ 120,561	\$ 122,111	\$ 157,837	\$ 150,992	\$ 150,205	150,205	\$ -	

Artisan Lakes Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income	5	9	4	3	3	24	-	N/A
Special Assessment Revenue								
Special Assessments - On-Roll								
Series 2013 Bonds A-1	1,134	11,322	133,325	4,824	4,878	155,482	\$ 270,050	58%
Series 2013 Bonds A-2						-	\$ -	N/A
Series 2013 Bonds A-3						-	\$ -	N/A
Special Assessments - Off-Roll								
Series 2013 Bonds A-1	-	-	-	-	-	-	\$ -	N/A
Series 2013 Bonds A-2	-	-	-	-	-	-	\$ -	N/A
Series 2013 Bonds A-3	78,639					78,639	\$ 197,763	40%
Special Assessments - Prepayments								
Series 2013 Bonds A-1								N/A
Series 2013 Bonds A-2	-	-	-	-	-	-		N/A
Series 2013 Bonds A-3	-	-	-	-	-	-		
Intragovernmental Transfer In								0%
Total Revenue and Other Sources:	\$ 79,777	\$ 11,331	\$ 133,328	\$ 4,827	\$ 4,881	\$ 234,145	\$ 467,813	50%
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2013 Bonds A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000	0%
Series 2013 Bonds A-2							\$ -	N/A
Series 2013 Bonds A-3							\$ 35,000	0%
Principal Debt Service - Early Redemptions								
Series 2013 Bonds A-1	-	45,000	-	-	-	45,000	-	N/A
Series 2013 Bonds A-2	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	1,040,000	-	-	-	1,040,000	-	N/A
Interest Expense								
Series 2013 Bonds A-1	-	107,350	-	-	-	107,350	215,050	50%
Series 2013 Bonds A-2							-	N/A
Series 2013 Bonds A-3		79,569				79,569	162,763	49%
Operating Transfers Out (To Other Funds)								N/A
Total Expenditures and Other Uses:	\$ -	\$ 1,271,919	\$ -	\$ -	\$ -	\$ 1,271,919	\$ 467,813	272%
Net Increase/ (Decrease) in Fund Balance	79,777	(1,260,588)	133,328	4,827	4,881	(1,037,774)	-	
Fund Balance - Beginning	1,745,465	1,825,242	564,654	697,983	702,810	1,745,465	-	
Fund Balance - Ending	\$ 1,825,242	\$ 564,654	\$ 697,983	\$ 702,810	\$ 707,691	707,691	\$ -	

Artisan Lakes Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
Interest Income								
Interest Account	-	0	0	-	-	0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	N/A
Reserve Account	1	1	1	1	1	3	-	N/A
Prepayment Account	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	0	1	3	200	2%
Capitalized Interest Account	-	-	-	-	-	-	200	0%
Special Assessments - Prepayments								
Special Assessments - On Roll	1,952	19,493	229,555	8,306	8,399	267,705	465,010	58%
Special Assessments - Off Roll	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	N/A
Debt Proceeds	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,954	\$ 19,495	\$ 229,556	\$ 8,307	\$ 8,400	\$ 267,711	\$ 465,410	N/A
Expenditures and Other Uses								
Debt Service								
Principal Debt Service - Mandatory								
Series 2018	-	-	-	-	-	-	100,000	0%
Principal Debt Service - Early Redemptions								
Series 2018	-	-	-	-	-	-	-	N/A
Interest Expense								
Series 2018	-	177,209	-	-	-	177,209	343,844	52%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 177,209	\$ -	\$ -	\$ -	177,209	\$ 443,844	40%
Net Increase/ (Decrease) in Fund Balance	1,954	(157,715)	229,556	8,307	8,400	90,501	21,566	
Fund Balance - Beginning	351,279	353,232	195,518	425,073	433,380	351,279	-	
Fund Balance - Ending	\$ 353,232	\$ 195,518	\$ 425,073	\$ 433,380	\$ 441,780	441,780	\$ 21,566	

Prepared by:

JPWARD and Associates, LLC

Artisan Lakes Community Development District
Capital Projects Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income								
Construction Account	6	-	-	-	-	6	\$ -	N/A
Cost of Issuance	-	-	-	-	-	-	\$ -	N/A
Debt Proceeds	-	-	-	-	-	-	\$ -	N/A
Contributions - Tylor Morrison	-	-	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>N/A</u>
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)	-	-	-	-	-	-	\$ -	N/A
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Net Increase/ (Decrease) in Fund Balance	6	0	0	0	0	6	-	
Fund Balance - Beginning	0	6	6	6	6	0	\$ -	
Fund Balance - Ending	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ -</u>	

Prepared by:

JPWARD and Associates, LLC