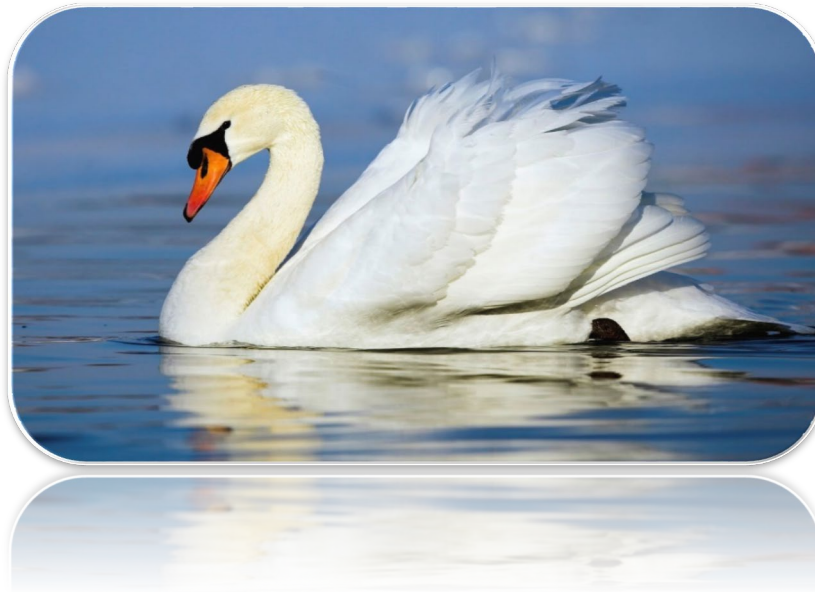


# ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - APRIL 2022

FISCAL YEAR 2022

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PREPARED BY:

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

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*Artisan Lakes Community Development District*

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*JPWard & Associates, LLC*

2301 NORTHEAST 37 STREET  
FORT LAUDERDALE,  
FLORIDA 33308

**Artisan Lakes Community Development District  
Balance Sheet  
for the Period Ending April 30, 2022**

	Governmental Funds				Capital Project Fund	Account Groups General Long Term Debt	Totals (Memorandum Only)
	General Fund	Series 2013	Series 2018	Series 2018			
<b>Assets</b>							
<b>Cash and Investments</b>							
General Fund - Invested Cash	\$ 447,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 447,401
Debt Service Fund							
Interest Account							
Series 2013 A-1	-	103,425	-	-	-	-	103,425
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	41,144	-	-	-	-	41,144
Series 2018	-	-	174,913	-	-	-	174,913
Sinking Account							
Series 2013 A-1	-	55,000	-	-	-	-	55,000
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	20,000	-	-	-	-	20,000
Series 2018	-	-	110,000	-	-	-	110,000
Reserve Account							
Series 2013 A-1	-	262,444	-	-	-	-	262,444
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	103,481	-	-	-	-	103,481
Series 2018	-	-	137,249	-	-	-	137,249
Revenue							
Series 2013 A-1 and A-2	-	223,637	-	-	-	-	223,637
Series 2013 A-3	-	16,128	-	-	-	-	16,128
Series 2018	-	-	102,004	-	-	-	102,004
Prepayment Account							
Series 2013 A-1	-	2,277	-	-	-	-	2,277
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	184	-	-	-	-	184
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 April 30, 2022**

	Governmental Funds				Account Groups General Long Term Debt	Totals (Memorandum Only)
	General Fund	Debt Service Funds Series 2013	Series 2018	Capital Project Fund Series 2018		
<b>Due from Other Funds</b>						
General Fund	-	123,185	155,358	-	-	278,543
Debt Service Fund(s)	-	-	-	-	-	-
<b>Accounts Receivable</b>	-	-	-	-	-	-
<b>Assessments Receivable</b>	-	-	-	-	-	-
<b>Amount Available in Debt Service Funds</b>	-	-	-	-	950,905	950,905
<b>Amount to be Provided by Debt Service Funds</b>	-	-	-	-	9,734,095	9,734,095
<b>Total Assets</b>	<b>\$ 447,401</b>	<b>\$ 950,905</b>	<b>\$ 679,619</b>	<b>\$ 6</b>	<b>\$ 10,685,000</b>	<b>\$ 12,762,930</b>
<b>Liabilities</b>						
<b>Accounts Payable &amp; Payroll Liabilities</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Other Funds</b>	-	-	-	-	-	-
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	278,543	-	-	-	-	278,543
<b>Bonds Payable</b>						
Current Portion						
Series 2013 A-1					\$55,000	55,000
Series 2013 A-2					\$0	-
Series 2013 A-3					\$20,000	20,000
Series 2018					\$110,000	110,000
Long Term						
Series 2013 A-1					\$2,940,000	2,940,000
Series 2013 A-2					\$0	-
Series 2013 A-3					\$1,115,000	1,115,000
Series 2018					\$6,445,000	6,445,000
<b>Total Liabilities</b>	<b>\$ 278,543</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,685,000</b>	<b>\$ 10,963,543</b>

**Artisan Lakes Community Development District  
Balance Sheet  
for the Period Ending April 30, 2022**

	Governmental Funds				Account Groups General Long Term Debt	Totals (Memorandum Only)
	General Fund	Debt Service Funds Series 2013	Series 2018	Capital Project Fund Series 2018		
<b>Fund Equity and Other Credits</b>						
Investment in General Fixed Assets	-	-	-	-	-	-
<b>Fund Balance</b>						
<b>Restricted</b>						
Beginning: October 1, 2021 (Audited)	-	767,397	421,226	6	-	1,188,629
Results from Current Operations	-	183,508	258,392	-	-	441,900
<b>Unassigned</b>						
Beginning: October 1, 2021 (Audited)	151,729	-	-	-	-	151,729
Results from Current Operations	17,130	-	-	-	-	17,130
<b>Total Fund Equity and Other Credits</b>	<b>\$ 168,859</b>	<b>\$ 950,905</b>	<b>\$ 679,619</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>\$ 1,799,388</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 447,401</b>	<b>\$ 950,905</b>	<b>\$ 679,619</b>	<b>\$ 6</b>	<b>\$ 10,685,000</b>	<b>\$ 12,762,930</b>

**Artisan Lakes Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through April 30, 2022**

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest</b>										
Interest - General Checking	-	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>										
Special Assessments - On-Roll	355	9,702	30,053	6,122	25,036	456	350	72,074	77,388	93%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	0%
<b>Developer Contribution</b>										
	-	-	-	-	-	-	-	-	-	N/A
<b>Intragovernmental Transfer In</b>										
	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 355</b>	<b>\$ 9,702</b>	<b>\$ 30,053</b>	<b>\$ 6,122</b>	<b>\$ 25,036</b>	<b>\$ 456</b>	<b>\$ 350</b>	<b>\$ 72,074</b>	<b>\$ 77,388</b>	<b>93%</b>
<b>Expenditures and Other Uses</b>										
<b>Legislative</b>										
Board of Supervisor's Fees	-	600	1,000	-	800	-	800	3,200	1,800	178%
<b>Executive</b>										
Professional Management	1,667	1,667	1,667	1,667	1,667	1,667	1,667	11,667	20,000	58%
<b>Financial and Administrative</b>										
Audit Services	-	-	-	-	1,000	-	4,200	5,200	4,200	124%
Accounting Services	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	1,000	-	-	1,000	1,000	100%
<b>Other Contractual Services</b>										
Legal Advertising	82	-	-	-	-	-	350	432	2,500	17%
Trustee Services	5,886	-	-	-	4,031	-	-	9,917	9,725	102%
Dissemination Agent Services	100	-	-	-	-	-	6,000	6,100	6,000	102%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	6	7	8	-	-	-	-	20	250	8%

**Artisan Lakes Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through April 30, 2022**

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
<b>Communications &amp; Freight Services</b>										
Postage, Freight & Messenger	60	-	125	-	62	-	68	315	200	157%
<b>Computer Services - Website Development</b>	-	-	-	-	-	-	-	-	2,488	0%
<b>Insurance</b>	5,034	-	-	-	-	-	-	5,034	5,500	92%
<b>Printing &amp; Binding</b>	-	221	453	-	114	-	265	1,052	750	140%
<b>Subscription &amp; Memberships</b>	175	-	-	-	-	-	-	175	175	100%
<b>Legal Services</b>										
Legal - General Counsel	-	1,214	-	-	3,075	-	3,571	7,859	12,800	61%
Legal - Boundary Amendment	638	111	50	-	729	-	374	1,901	-	N/A
Legal - Series 2021 Bonds	-	-	-	-	-	-	-	-	-	N/A
<b>Other General Government Services</b>										
Engineering Services	-	318	-	-	755	-	-	1,073	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	N/A
Other Current Charges	-	-	-	-	-	-	-	-	-	N/A
<b>Reserves</b>										
Operational Reserves (Future Years)									10,000	0%
<b>Other Fees and Charges</b>	-	-	-	-	-	-	-	-	-	N/A
Discounts/Collection Fees										
<b>Sub-Total:</b>	<b>13,647</b>	<b>4,137</b>	<b>3,301</b>	<b>1,667</b>	<b>13,232</b>	<b>1,667</b>	<b>17,294</b>	<b>54,944</b>	<b>77,388</b>	<b>71%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 13,647</b>	<b>\$ 4,137</b>	<b>\$ 3,301</b>	<b>\$ 1,667</b>	<b>\$ 13,232</b>	<b>\$ 1,667</b>	<b>\$ 17,294</b>	<b>\$ 54,944</b>	<b>\$ 77,388</b>	<b>71%</b>
Net Increase/ (Decrease) in Fund Balance	(13,292)	5,565	26,751	4,455	11,804	(1,211)	(16,944)	17,130	-	
Fund Balance - Beginning	151,729	138,437	144,003	170,754	175,209	187,013	185,802	151,729	-	
<b>Fund Balance - Ending</b>	<b>\$ 138,437</b>	<b>\$ 144,003</b>	<b>\$ 170,754</b>	<b>\$ 175,209</b>	<b>\$ 187,013</b>	<b>\$ 185,802</b>	<b>\$ 168,859</b>	<b>168,859</b>	<b>\$ -</b>	

**Artisan Lakes Community Development District**  
**Debt Service Fund - Series 2013**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through April 30, 2022**

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income	4	4	5	3	4	4	4	28	-	N/A
<b>Special Assessment Revenue</b>										
Special Assessments - On-Roll				-	-	-	-			
Series 2013 Bonds A-1	1,223	33,415	103,502	21,084	86,225	1,570	1,207	248,227	\$ 266,338	93%
Series 2013 Bonds A-2								-	\$ 102,288	0%
Series 2013 Bonds A-3	470	12,833	39,751	8,098	33,116	603	464	95,335	\$ -	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	-	-	-	-	-	-	-	-	\$ -	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%
<b>Total Revenue and Other Sources:</b>	<b>\$ 1,696</b>	<b>\$ 46,252</b>	<b>\$ 143,259</b>	<b>\$ 29,185</b>	<b>\$ 119,345</b>	<b>\$ 2,176</b>	<b>\$ 1,675</b>	<b>\$ 343,589</b>	<b>\$ 368,626</b>	<b>93%</b>
<b>Expenditures and Other Uses</b>										
<b>Debt Service</b>										
<b>Principal Debt Service - Mandatory</b>										
Series 2013 Bonds A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 55,000	0%
Series 2013 Bonds A-2								-	\$ -	N/A
Series 2013 Bonds A-3								-	\$ 20,000	0%
<b>Principal Debt Service - Early Redemptions</b>										
Series 2013 Bonds A-1	-	15,000	-	-	-	-	-	15,000	-	N/A
Series 2013 Bonds A-2	-	-	-	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	-	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>										
Series 2013 Bonds A-1	-	103,938	-	-	-	-	-	103,938	211,338	49%
Series 2013 Bonds A-2								-	-	N/A
Series 2013 Bonds A-3		41,144						41,144	82,288	50%
Operating Transfers Out (To Other Funds)										N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 160,081</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 160,081</b>	<b>\$ 368,626</b>	<b>43%</b>
Net Increase/ (Decrease) in Fund Balance	1,696	(113,829)	143,259	29,185	119,345	2,176	1,675	183,508	-	
Fund Balance - Beginning	767,397	769,093	655,264	798,523	827,708	947,053	949,230	767,397	-	
<b>Fund Balance - Ending</b>	<b>\$ 769,093</b>	<b>\$ 655,264</b>	<b>\$ 798,523</b>	<b>\$ 827,708</b>	<b>\$ 947,053</b>	<b>\$ 949,230</b>	<b>950,905</b>	<b>950,905</b>	<b>\$ -</b>	



**Artisan Lakes Community Development District**  
**Debt Service Fund - Series 2018**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through April 30, 2022**

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	N/A
<b>Interest Income</b>										
Interest Account	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	1	1	1	1	1	1	1	4	5	79%
Prepayment Account	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	1	1	0	1	1	1	2	8	5	158%
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	N/A
<b>Special Assessments - Prepayments</b>										
Special Assessments - On Roll	2,134	58,328	180,669	36,804	150,511	2,740	2,107	433,293	465,010	93%
Special Assessments - Off Roll	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	N/A
<b>Debt Proceeds</b>										
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 2,136</b>	<b>\$ 58,330</b>	<b>\$ 180,670</b>	<b>\$ 36,805</b>	<b>\$ 150,513</b>	<b>\$ 2,742</b>	<b>2,109</b>	<b>\$ 433,305</b>	<b>\$ 465,020</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>										
<b>Debt Service</b>										
<b>Principal Debt Service - Mandatory</b>										
Series 2018	-	-	-	-	-	-	-	-	110,000	0%
<b>Principal Debt Service - Early Redemptions</b>										
Series 2018	-	-	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>										
Series 2018	-	174,913	-	-	-	-	-	174,913	352,122	50%
<b>Operating Transfers Out (To Other Funds)</b>										
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 174,913</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>174,913</b>	<b>\$ 462,122</b>	<b>38%</b>
Net Increase/ (Decrease) in Fund Balance	2,136	(116,583)	180,670	36,805	150,513	2,742	2,109	258,392	2,898	
Fund Balance - Beginning	421,226	423,362	306,779	487,449	524,254	674,767	677,509	421,226	-	
<b>Fund Balance - Ending</b>	<b>\$ 423,362</b>	<b>\$ 306,779</b>	<b>\$ 487,449</b>	<b>\$ 524,254</b>	<b>\$ 674,767</b>	<b>\$ 677,509</b>	<b>679,619</b>	<b>679,619</b>	<b>\$ 2,898</b>	

**Artisan Lakes Community Development District**  
**Capital Projects Fund - Series 2018**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through April 30, 2022**

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