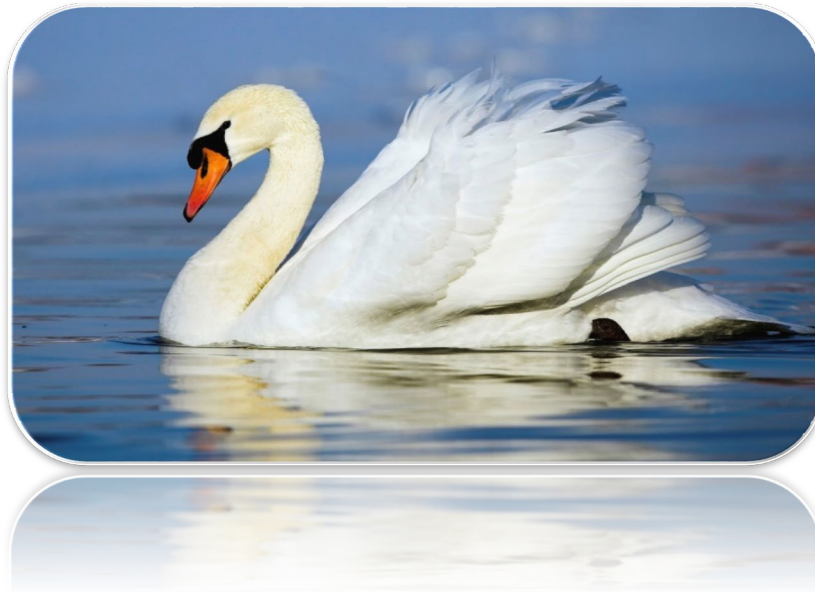


ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - DECEMBER 2021

FISCAL YEAR 2022

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 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Artisan Lakes Community Development District
Balance Sheet
for the Period Ending December 31, 2021**

	Governmental Funds					Account Groups General Long Term Debt	Totals (Memorandum Only)
	Debt Service Funds		Capital Project Fund				
	General Fund	Series 2013	Series 2018	Series 2018			
Assets							
Cash and Investments							
General Fund - Invested Cash	\$ 170,754	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,754
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	-	-	0	-	-	-	0
Reserve Account							
Series 2013 A-1	-	263,770	-	-	-	-	263,770
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	103,482	-	-	-	-	103,482
Series 2018	-	-	137,249	-	-	-	137,249
Revenue							
Series 2013 A-1 and A-2	-	360,962	-	-	-	-	360,962
Series 2013 A-3	-	69,173	-	-	-	-	69,173
Series 2018	-	-	350,106	-	-	-	350,106
Prepayment Account							
Series 2013 A-1	-	952	-	-	-	-	952
Series 2013 A-2	-	-	-	-	-	-	-
Series 2013 A-3	-	184	-	-	-	-	184
Series 2018	-	-	94	-	-	-	94
Capitalized Interest Account							
Construction Account					6		6

**Artisan Lakes Community Development District
Balance Sheet
for the Period Ending December 31, 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		
Cost of Issuance Account					-	-
Due from Other Funds						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	798,523	798,523
Amount to be Provided by Debt Service Funds	-	-	-	-	9,886,477	9,886,477
Total Assets	<u>\$ 170,754</u>	<u>\$ 798,523</u>	<u>\$ 487,449</u>	<u>\$ 6</u>	<u>\$ 10,685,000</u>	<u>\$ 12,141,732</u>
Liabilities						
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-
Bonds Payable						
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
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,685,000</u>	<u>\$ 10,685,000</u>

**Artisan Lakes Community Development District
Balance Sheet
for the Period Ending December 31, 2021**

	Governmental Funds					Totals (Memorandum Only)
	General Fund	Debt Service Funds		Capital Project Fund	Account Groups	
		Series 2013	Series 2018	Series 2018	General Long Term Debt	
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	-	-
Fund Balance						
Restricted						
Beginning: October 1, 2021 (Unaudited)	-	767,397	421,226	6	-	1,188,629
Results from Current Operations	-	31,126	66,223	-	-	97,349
Unassigned						
Beginning: October 1, 2021 (Unaudited)	156,788	-	-	-	-	156,788
Results from Current Operations	13,966	-	-	-	-	13,966
Total Fund Equity and Other Credits	\$ 170,754	\$ 798,523	\$ 487,449	\$ 6	\$ -	\$ 1,456,732
Total Liabilities, Fund Equity and Other Credits	\$ 170,754	\$ 798,523	\$ 487,449	\$ 6	\$ 10,685,000	\$ 12,141,732

Artisan Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2021

Description	October	November	December	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	355	9,702	30,053	40,110	77,388	52%
Special Assessments - Off-Roll	-	-	-	-	-	0%
Developer Contribution	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 355	\$ 9,702	\$ 30,053	\$ 40,110	\$ 77,388	52%
Expenditures and Other Uses						
Legislative						
Board of Supervisor's Fees	-	600	1,000	1,600	1,800	89%
Executive						
Professional Management	1,667	1,667	1,667	5,000	20,000	25%
Financial and Administrative						
Audit Services	-	-	-	-	4,200	0%
Accounting Services	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	1,000	0%
Other Contractual Services						
Legal Advertising	82	-	-	82	2,500	3%
Trustee Services	5,886	-	-	5,886	9,725	61%
Dissemination Agent Services	100	-	-	100	6,000	2%
Property Appraiser Fees	-	-	-	-	-	N/A
Bank Service Fees	6	7	8	20	250	8%

Prepared by:

JWARD and Associates, LLC

Artisan Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2021

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Communications & Freight Services						
Postage, Freight & Messenger	60	-	125	185	200	92%
Computer Services - Website Development	-	-	-	-	2,488	0%
Insurance	5,034	-	-	5,034	5,500	92%
Printing & Binding	-	221	453	673	750	90%
Subscription & Memberships	175	-	-	175	175	100%
Legal Services						
Legal - General Counsel	-	2,648	-	2,648	12,800	21%
Legal - Boundary Amendment	638	3,736	50	4,424	-	N/A
Legal - Series 2021 Bonds	-	-	-	-	-	N/A
Other General Government Services						
Engineering Services	-	318	-	318	-	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:	13,647	9,196	3,301	26,144	77,388	34%
 Total Expenditures and Other Uses:	\$ 13,647	\$ 9,196	\$ 3,301	\$ 26,144	\$ 77,388	34%
 Net Increase/ (Decrease) in Fund Balance	(13,292)	506	26,751	13,966	-	
Fund Balance - Beginning	156,788	143,496	144,003	156,788	-	
Fund Balance - Ending	\$ 143,496	\$ 144,003	\$ 170,754	170,754	\$ -	

Artisan Lakes Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2021

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income	4	4	5	12	-	N/A
Special Assessment Revenue						
Special Assessments - On-Roll						
Series 2013 Bonds A-1	1,223	33,415	103,502	138,140	\$ 266,338	52%
Series 2013 Bonds A-2				-	\$ 102,288	0%
Series 2013 Bonds A-3	470	12,833	39,751	53,055	\$ -	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	-	-	-	-		
Intragovernmental Transfer In	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 1,696	\$ 46,252	\$ 143,259	\$ 191,207	\$ 368,626	52%
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				-	\$ 20,000	0%
Principal Debt Service - Early Redemptions						
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
Interest Expense						
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
Total Expenditures and Other Uses:	\$ -	\$ 160,081	\$ -	\$ 160,081	\$ 368,626	43%
Net Increase/ (Decrease) in Fund Balance	1,696	(113,829)	143,259	31,126	-	
Fund Balance - Beginning	767,397	769,093	655,264	767,397	-	
Fund Balance - Ending	\$ 769,093	\$ 655,264	\$ 798,523	798,523	\$ -	

Prepared by:
JPWARD and Associates, LLC

Artisan Lakes Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2021

Description	October	November	December	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	1	1	1	2	5	34%
Prepayment Account	-	-	-	-	-	N/A
Revenue Account	1	1	0	3	5	57%
Capitalized Interest Account	-	-	-	-	-	N/A
Special Assessments - Prepayments						
Special Assessments - On Roll	2,134	58,328	180,669	241,131	465,010	52%
Special Assessments - Off Roll	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	N/A
Debt Proceeds						
Debt Proceeds	-	-	-	-	-	N/A
Intragovernmental Transfer In						
Intragovernmental Transfer In	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 2,136	\$ 58,330	\$ 180,670	\$ 241,136	\$ 465,020	N/A
Expenditures and Other Uses						
Debt Service						
Principal Debt Service - Mandatory						
Series 2018	-	-	-	-	110,000	0%
Principal Debt Service - Early Redemptions						
Series 2018	-	-	-	-	-	N/A
Interest Expense						
Series 2018	-	174,913	-	174,913	352,122	50%
Operating Transfers Out (To Other Funds)						
Operating Transfers Out (To Other Funds)	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 174,913	\$ -	174,913	\$ 462,122	38%
Net Increase/ (Decrease) in Fund Balance	2,136	(116,583)	180,670	66,223	2,898	
Fund Balance - Beginning	421,226	423,362	306,779	421,226	-	
Fund Balance - Ending	\$ 423,362	\$ 306,779	\$ 487,449	487,449	\$ 2,898	

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 December 31, 2021

Description	October	November	December	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	-	-	-	-	\$ -	N/A
Contributions - Tylor Morrison	-	-	-	-	\$ -	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	\$ -	N/A
Total Revenue and Other Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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>N/A</u>
Net Increase/ (Decrease) in Fund Balance	-	-	-	0	-	
Fund Balance - Beginning	6	6	6	6	\$ -	
Fund Balance - Ending	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ -</u>	

Prepared by:

JPWARD and Associates, LLC