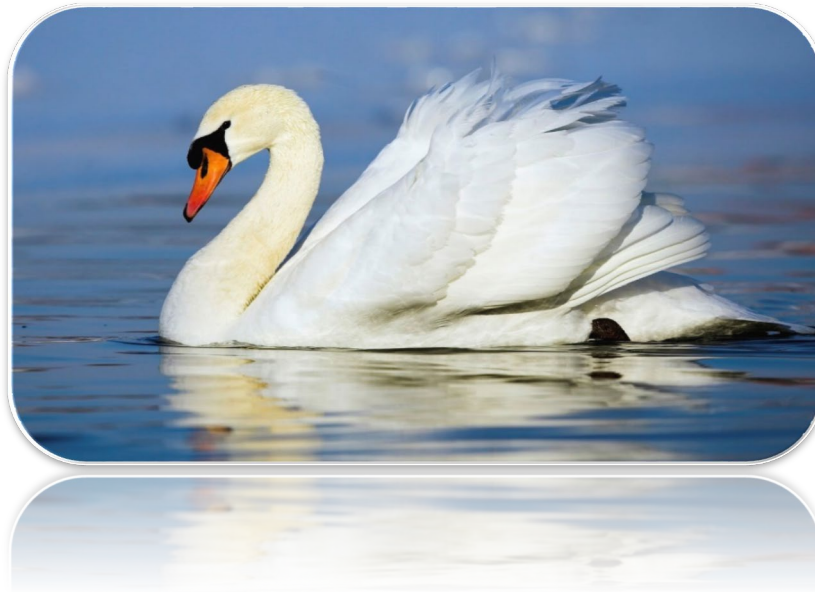


ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JANUARY 2023

FISCAL YEAR 2023

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 January 31, 2023**

	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	\$ 264,813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 264,813
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	-	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	-	404,722	-	-	-	-	404,722
Series 2013 A-3	-	82,683	-	-	-	-	82,683
Series 2018	-	-	411,046	-	-	-	411,046
Prepayment Account							
Series 2013 A-1	-	-	-	-	-	-	-
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 January 31, 2023**

	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	-	49,841	62,363	-	-	112,204
Debt Service Fund(s)	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	903,356	903,356
Amount to be Provided by Debt Service Funds	-	-	-	-	9,591,644	9,591,644
Total Assets	<u>\$ 264,813</u>	<u>\$ 903,356</u>	<u>\$ 610,752</u>	<u>\$ 6</u>	<u>\$ 10,495,000</u>	<u>\$ 12,273,927</u>
Liabilities						
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-					-
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	112,204	-	-	-	-	112,204
Bonds Payable						
Current Portion						
Series 2013 A-1					\$60,000	60,000
Series 2013 A-2					\$0	-
Series 2013 A-3					\$20,000	20,000
Series 2018					\$115,000	115,000
Long Term						
Series 2013 A-1					\$2,875,000	2,875,000
Series 2013 A-2					\$0	-
Series 2013 A-3					\$1,095,000	1,095,000
Series 2018					\$6,330,000	6,330,000
Total Liabilities	<u>\$ 112,204</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,495,000</u>	<u>\$ 10,607,204</u>

**Artisan Lakes Community Development District
Balance Sheet
for the Period Ending January 31, 2023**

	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, 2022 (Unaudited)	-	736,301	398,066	6	-	1,134,372
Results from Current Operations	-	167,055	212,687	-	-	379,742
Unassigned						
Beginning: October 1, 2022 (Unaudited)	122,450	-	-	-	-	122,450
Results from Current Operations	30,159	-	-	-	-	30,159
Total Fund Equity and Other Credits	\$ 152,609	\$ 903,356	\$ 610,752	\$ 6	\$ -	\$ 1,666,723
Total Liabilities, Fund Equity and Other Credits	\$ 264,813	\$ 903,356	\$ 610,752	\$ 6	\$ 10,495,000	\$ 12,273,927

Artisan Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 810	N/A
Interest							
Interest - General Checking	-	-	-	-	-	-	N/A
Special Assessment Revenue							
Special Assessments - On-Roll	292	851	55,392	10,921	67,455	79,690	85%
Special Assessments - Off-Roll	-	-	-	-	-	-	0%
Developer Contribution							
	-	-	-	-	-	-	N/A
Intragovernmental Transfer In							
	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 292	\$ 851	\$ 55,392	\$ 10,921	\$ 67,455	\$ 80,500	84%
Expenditures and Other Uses							
Legislative							
Board of Supervisor's Fees	-	-	800	-	800	3,200	25%
Executive							
Professional Management	1,917	1,917	1,917	1,917	7,667	23,000	33%
Financial and Administrative							
Audit Services	-	-	-	6,300	6,300	4,300	147%
Accounting Services	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	1,000	0%
Other Contractual Services							
Legal Advertising	-	-	-	-	-	2,000	0%
Trustee Services	-	-	4,246	4,246	8,493	9,725	87%
Dissemination Agent Services	-	-	-	-	-	6,000	0%
Bond Amortization Schedules	100	-	-	-	100	-	N/A
Property Appraiser Fees	-	-	-	-	-	-	N/A

Artisan Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Bank Service Fees	1	2	4	-	7	250	3%
Communications & Freight Services							
Postage, Freight & Messenger	-	-	-	-	-	150	0%
Computer Services - Website Development	-	-	-	-	-	1,200	0%
Insurance	-	5,415	-	-	5,415	5,200	104%
Printing & Binding	-	-	68	-	68	500	14%
Subscription & Memberships	-	175	-	-	175	175	100%
Legal Services							
Legal - General Counsel	-	-	1,668	3,197	4,865	12,800	38%
Legal - Boundary Amendment	-	-	-	-	-	-	N/A
Legal - Series 2021 Bonds	-	-	-	-	-	-	N/A
Other General Government Services							
Engineering Services	-	-	2,439	969	3,408	1,000	341%
Stormwater Needs Analysis	-	-	-	-	-	-	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:	2,018	7,509	11,141	16,629	37,297	80,500	46%
Total Expenditures and Other Uses:	\$ 2,018	\$ 7,509	\$ 11,141	\$ 16,629	\$ 37,297	\$ 80,500	46%
Net Increase/ (Decrease) in Fund Balance	(1,726)	(6,658)	44,251	(5,708)	30,159	-	
Fund Balance - Beginning	122,450	120,724	114,066	158,317	122,450	-	
Fund Balance - Ending	\$ 120,724	\$ 114,066	\$ 158,317	\$ 152,609	152,609	\$ -	

Artisan Lakes Community Development District
Debt Service Fund - Series 2013
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income	1,201	1,602	1,585	1,808	6,197	-	N/A
Special Assessment Revenue							
Special Assessments - On-Roll							
Series 2013 Bonds A-1	962	2,804	182,600	36,002	222,367	\$ 262,585	85%
Series 2013 Bonds A-2					-	\$ -	N/A
Series 2013 Bonds A-3	370	1,078	70,192	13,839	85,479	\$ 100,950	85%
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:	\$ 2,532	\$ 5,484	\$ 254,377	\$ 51,649	\$ 314,043	\$ 363,536	86%
Expenditures and Other Uses							
Debt Service							
Principal Debt Service - Mandatory							
Series 2013 Bonds A-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	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	-	5,000	-	-	5,000	-	N/A
Series 2013 Bonds A-2	-	-	-	-	-	-	N/A
Series 2013 Bonds A-3	-	-	-	-	-	-	N/A
Interest Expense							
Series 2013 Bonds A-1	-	101,569	-	-	101,569	203,138	50%
Series 2013 Bonds A-2						-	N/A
Series 2013 Bonds A-3		40,419			40,419	80,838	50%
Operating Transfers Out (To Other Funds)							N/A
Total Expenditures and Other Uses:	\$ -	\$ 146,988	\$ -	\$ -	\$ 146,988	\$ 363,976	40%
Net Increase/ (Decrease) in Fund Balance	2,532	(141,504)	254,377	51,649	167,055	(440)	
Fund Balance - Beginning	736,301	738,833	597,329	851,706	736,301	-	
Fund Balance - Ending	\$ 738,833	\$ 597,329	\$ 851,706	\$ 903,356	903,356	\$ (440)	

Artisan Lakes Community Development District
Debt Service Fund - Series 2018
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	-	-	N/A
Interest Income							
Interest Account	-	1	-	-	1	-	N/A
Sinking Fund Account	-	-	-	-	-	-	N/A
Reserve Account	1	1	1	1	2	5	46%
Prepayment Account	-	-	-	-	-	-	N/A
Revenue Account	1	-	0	0	2	5	36%
Capitalized Interest Account	-	-	-	-	-	-	N/A
Special Assessments - Prepayments							
Special Assessments - On Roll	1,666	4,857	316,302	62,363	385,188	454,830	85%
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:	\$ 1,667	\$ 4,859	\$ 316,303	\$ 62,364	\$ 385,193	\$ 454,840	N/A
Expenditures and Other Uses							
Debt Service							
Principal Debt Service - Mandatory							
Series 2018	-	-	-	-	-	115,000	0%
Principal Debt Service - Early Redemptions							
Series 2018	-	-	-	-	-	-	N/A
Interest Expense							
Series 2018	-	172,506	-	-	172,506	345,013	50%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 172,506	\$ -	\$ -	172,506	\$ 460,013	38%
Net Increase/ (Decrease) in Fund Balance	1,667	(167,648)	316,303	62,364	212,687	(5,173)	
Fund Balance - Beginning	398,066	399,733	232,085	548,389	398,066	-	
Fund Balance - Ending	\$ 399,733	\$ 232,085	\$ 548,389	\$ 610,752	610,752	\$ (5,173)	

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 January 31, 2023

Description	October	November	December	January	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>\$ -</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>N/A</u>
Net Increase/ (Decrease) in Fund Balance	-	-	-	-	0	-	
Fund Balance - Beginning	6	6	6	6	6	\$ -	
Fund Balance - Ending	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ -</u>	

Prepared by:

JPWARD and Associates, LLC