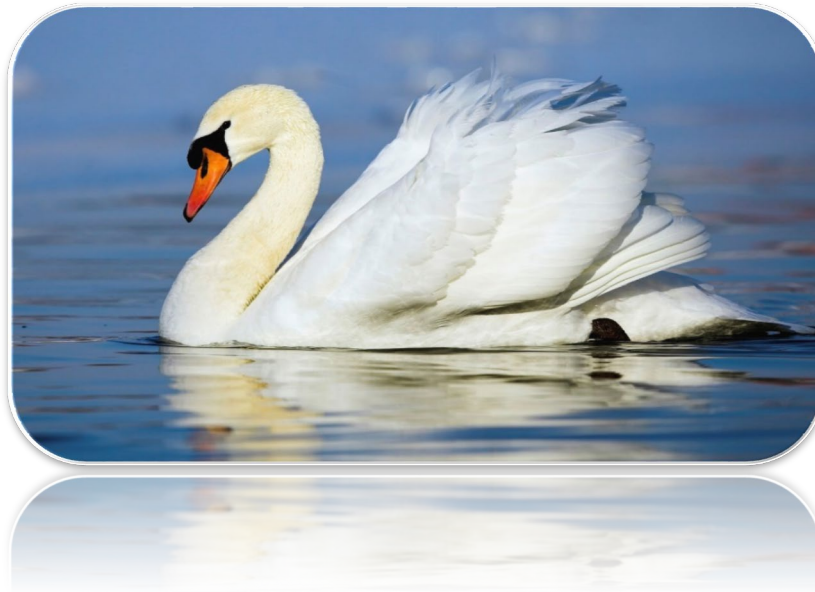


ARTISAN LAKES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JUNE 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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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

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

	Governmental Funds				Capital Project Fund		Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds		Series 2018	Series 2018	General Long Term Debt	General Fixed Assets		
		Series 2013	Series 2018						
Assets									
Cash and Investments									
General Fund - Invested Cash	\$ 201,266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 201,266
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	-	375,471	-	-	-	-	-	-	375,471
Series 2013 A-3	-	60,193	-	-	-	-	-	-	60,193
Series 2018	-	-	303,619	-	-	-	-	-	303,619
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	-	1,037	1,311	-	-	-	-	-	2,348
Debt Service Fund(s)	-	-	-	-	-	-	-	-	-
Accounts Receivable									
Assessments Receivable									
Prepaid Expenses									
Amount Available in Debt Service Funds	-	-	-	-	-	1,244,572	-	-	1,244,572
Amount to be Provided by Debt Service Funds	-	-	-	-	-	8,825,428	-	-	8,825,428
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	-	3,301,499	-	3,301,499
Total Assets	\$ 201,266	\$ 802,510	\$ 442,062	\$ -	\$ 10,070,000	\$ 3,301,499	\$ 3,301,499	\$ 14,817,337	

Artisan Lakes Community Development District
Balance Sheet
for the Period Ending June 30, 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)	2,348	-	-	-	-	-	-	-	2,348
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	\$ 2,348	\$ -	\$ -	\$ -	\$ 10,070,000	\$ -	\$ -	\$ -	\$ 10,072,348
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	-	29,530	13,407	(6)	-	-	-	-	42,931
Unassigned									
Beginning: October 1, 2023 (Unaudited)	128,772	-	-	-	-	-	-	-	128,772
Results from Current Operations	70,146	-	-	-	-	-	-	-	70,146
Total Fund Equity and Other Credits	\$ 198,918	\$ 802,510	\$ 442,062	\$ -	\$ -	\$ 3,301,499	\$ -	\$ -	\$ 4,744,989
Total Liabilities, Fund Equity and Other Credits	\$ 201,266	\$ 802,510	\$ 442,062	\$ -	\$ 10,070,000	\$ 3,301,499	\$ -	\$ -	\$ 14,817,337

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

Description	October	November	December	January	February	March	April	May	June	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												
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	\$ 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	19,500	26,000	75%
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 June 30, 2024

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Legal Services												
Legal - General Counsel	-	377	-	-	1,642	1,203	547	-	104	3,872	13,000	30%
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	56,564	136,505	41%
Total Expenditures and Other Uses:	\$ 7,851	\$ 3,622	\$ 6,413	\$ 9,071	\$ 6,633	\$ 6,304	\$ 3,052	\$ 3,966	\$ 9,652	\$ 56,564	\$ 136,505	41%
Net Increase/ (Decrease) in Fund Balance	(7,851)	(1,600)	95,706	7,435	(4,358)	(5,056)	(1,651)	(3,540)	(8,938)	70,146	-	-
Fund Balance - Beginning	128,772	120,921	119,321	215,027	222,462	218,104	213,048	211,397	207,856	128,772	-	-
Fund Balance - Ending	\$ 120,921	\$ 119,321	\$ 215,027	\$ 222,462	\$ 218,104	\$ 213,048	\$ 211,397	\$ 207,856	\$ 198,918	198,918	\$ -	-

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

Description	October	November	December	January	February	March	April	May	June	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	31,883	-	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	\$ 397,318	\$ 381,927	104%
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	29,530	-	
Fund Balance - Beginning	772,980	776,115	646,319	943,450	994,415	1,004,955	1,012,429	1,020,688	797,127	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	\$ 802,510	\$ -	

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

Description	October	November	December	January	February	March	April	May	June	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	5,429	4	135720%
Prepayment Account	40	42	-	-	-	-	-	1	1	84	-	N/A
Revenue Account	1,240	1,291	505	1,403	2,215	2,301	2,552	2,498	1,329	15,335	4	383371%
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												
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In												
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	\$ 482,847	\$ 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	13,407	5,037	
Fund Balance - Beginning	428,655	430,539	260,011	633,447	695,653	706,772	714,194	722,464	437,520	428,655	-	
Fund Balance - Ending	\$ 430,539	\$ 260,011	\$ 633,447	\$ 695,653	\$ 706,772	\$ 714,194	\$ 722,464	\$ 437,520	\$ 442,062	\$ 442,062	\$ 5,037	

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

Description	October	November	December	January	February	March	April	May	June	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:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-